

THE YORK WATER COMPANY

YORK, PENNSYLVANIA

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO WATER PLANT

AS OF DECEMBER 31, 2022

*Prepared by:*



**GANNETT FLEMING**

**Excellence Delivered As Promised**

THE YORK WATER COMPANY

York, Pennsylvania

2022 DEPRECIATION STUDY  
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AS OF DECEMBER 31, 2022

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



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May 23, 2022

The York Water Company  
130 East Market Street  
York, PA 17405

Attention Mr. Matthew E. Poff  
Chief Financial Officer

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to water plant. The results of our study as of December 31, 2022, are presented in the attached report. The results of our study as of December 31, 2021, are presented in our report, "2021 Depreciation Study - Calculated Annual Depreciation Accruals Related to Water Plant as of December 31, 2021." The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves, and the calculated annual depreciation as of December 31, 2022.

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

070998.100

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## PART I. INTRODUCTION

# **THE YORK WATER COMPANY**

## **DEPRECIATION STUDY**

### **PART I. INTRODUCTION**

#### **SCOPE**

This report presents the results of the depreciation study prepared for The York Water Company (the Company) as applied to water plant in service as of December 31, 2022. The study results include annual depreciation rates and amounts for regulatory reporting. The regulatory rates and amounts are based on the straight line remaining life method of depreciation. The report also describes the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates and amounts related to current water plant in service.

#### **PLAN OF REPORT**

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life and net salvage studies. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part V, Results of Study, presents a summary by depreciable group of annual depreciation accrual rates and amounts. Part VI, Service Life Statistics, presents the statistical analysis of service life estimates; Part VII, Detailed Depreciation Calculations, presents the detailed tabulations of annual depreciation; and Part VIII, Experienced and Estimated Net Salvage, presents the cost of removal and gross salvage recorded for the period 2018-2022.

## **BASIS OF THE STUDY**

### **Depreciation**

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

For most accounts, the annual depreciation was calculated by the straight line remaining life method using the equal life group procedure. For certain General Plant accounts, the annual depreciation is based on amortization accounting. Both types of calculations were based on original cost, attained ages of plant in service and the estimated service life characteristics of each depreciable group.

### **Service Life Estimates**

The service life estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans,



policies and outlook, a general knowledge of the water utility industry, and comparisons of the service life estimates from our studies of other water utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for water plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and estimates of future experience yielded estimated survivor curves from which the average service lives were derived.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through December 2021 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years through 2021 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through discussions with operating and management personnel conducted during the course of the service life study. Information regarding plans for the future was incorporated in the interpretation and extrapolation of the statistical analyses.

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## **PART II. ESTIMATION OF SURVIVOR CURVES**

## **PART II. ESTIMATION OF SURVIVOR CURVES**

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

### **SURVIVOR CURVES**

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

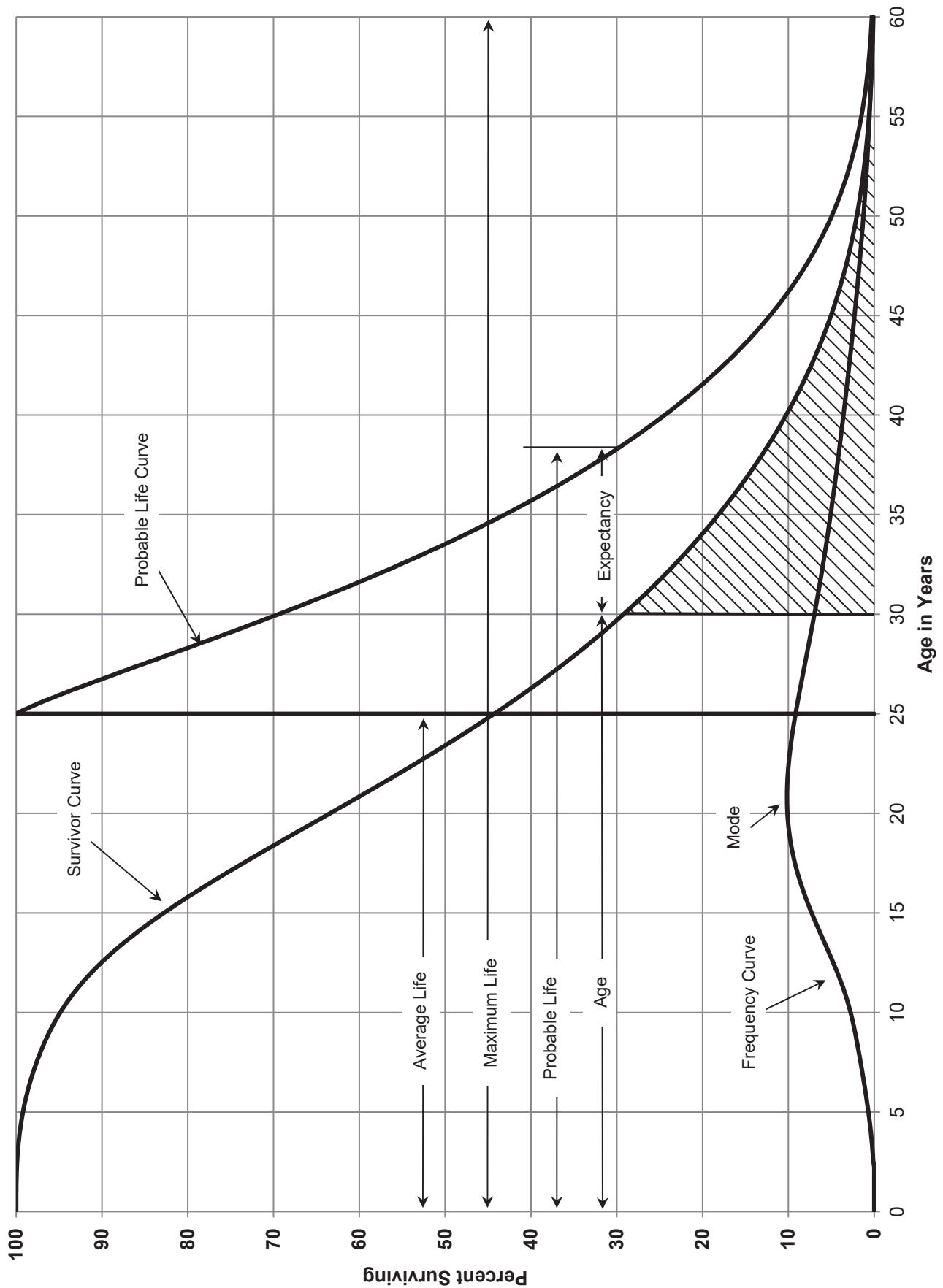
The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

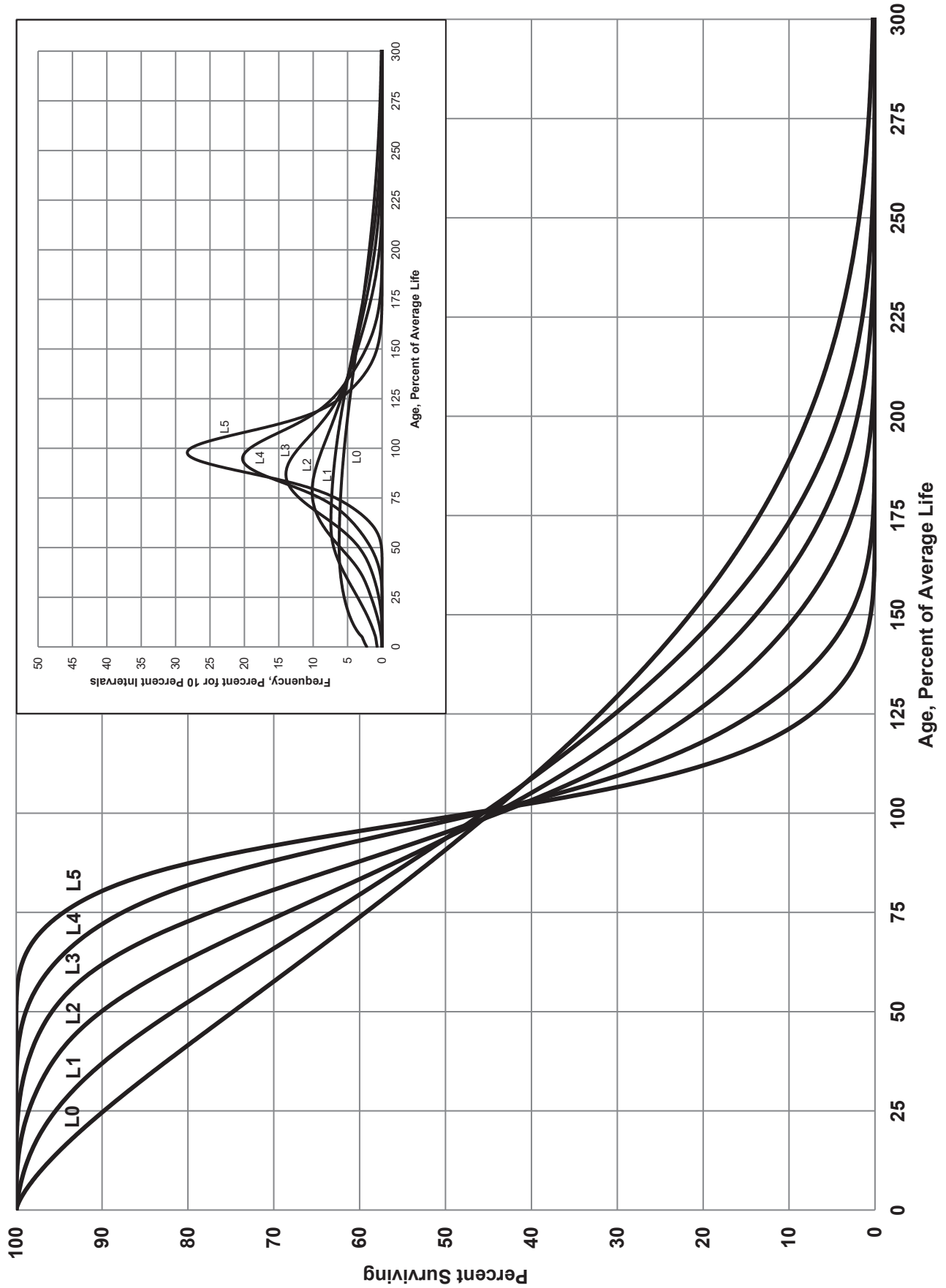
### **Iowa Type Curves**

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

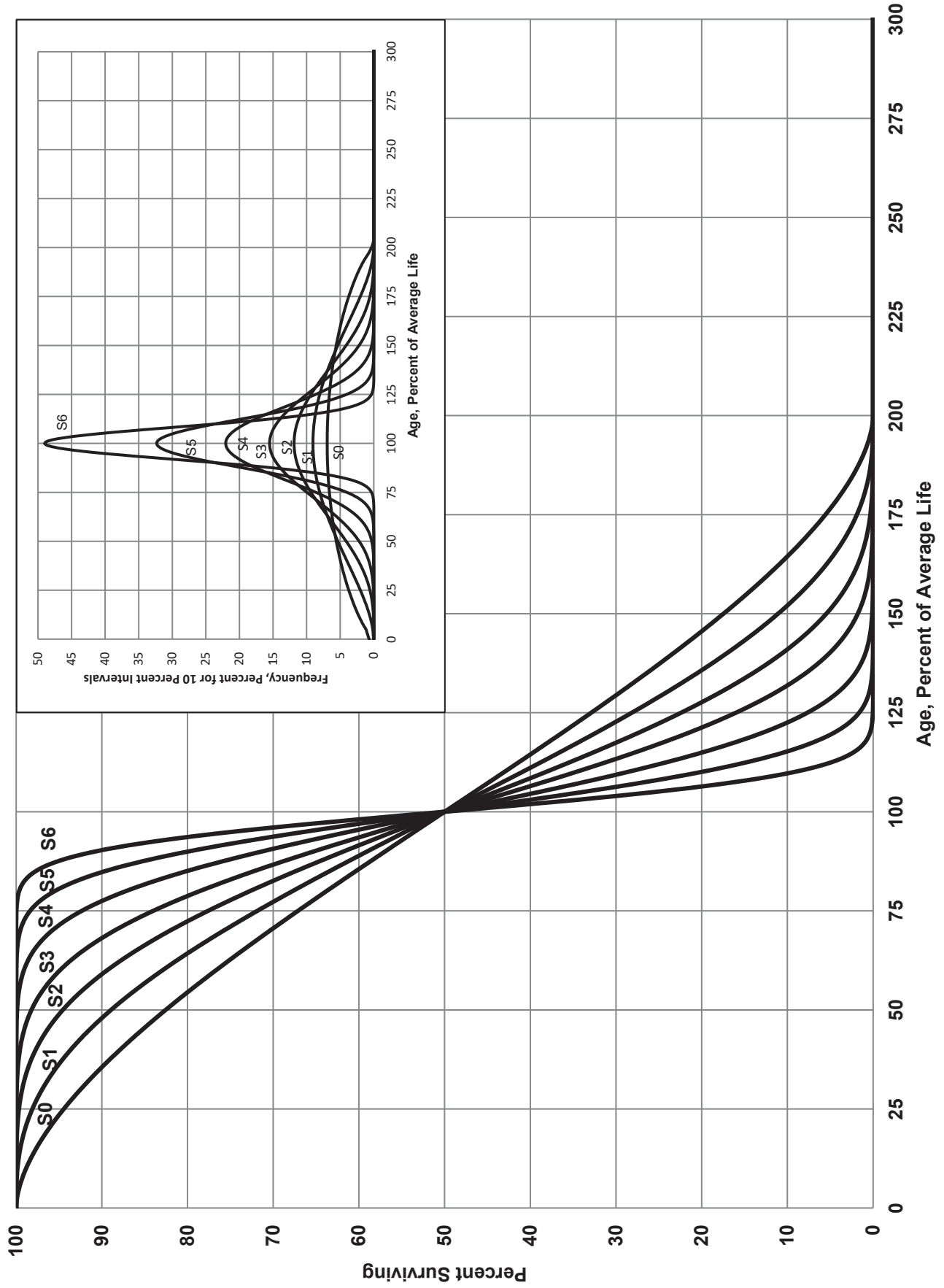
The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.



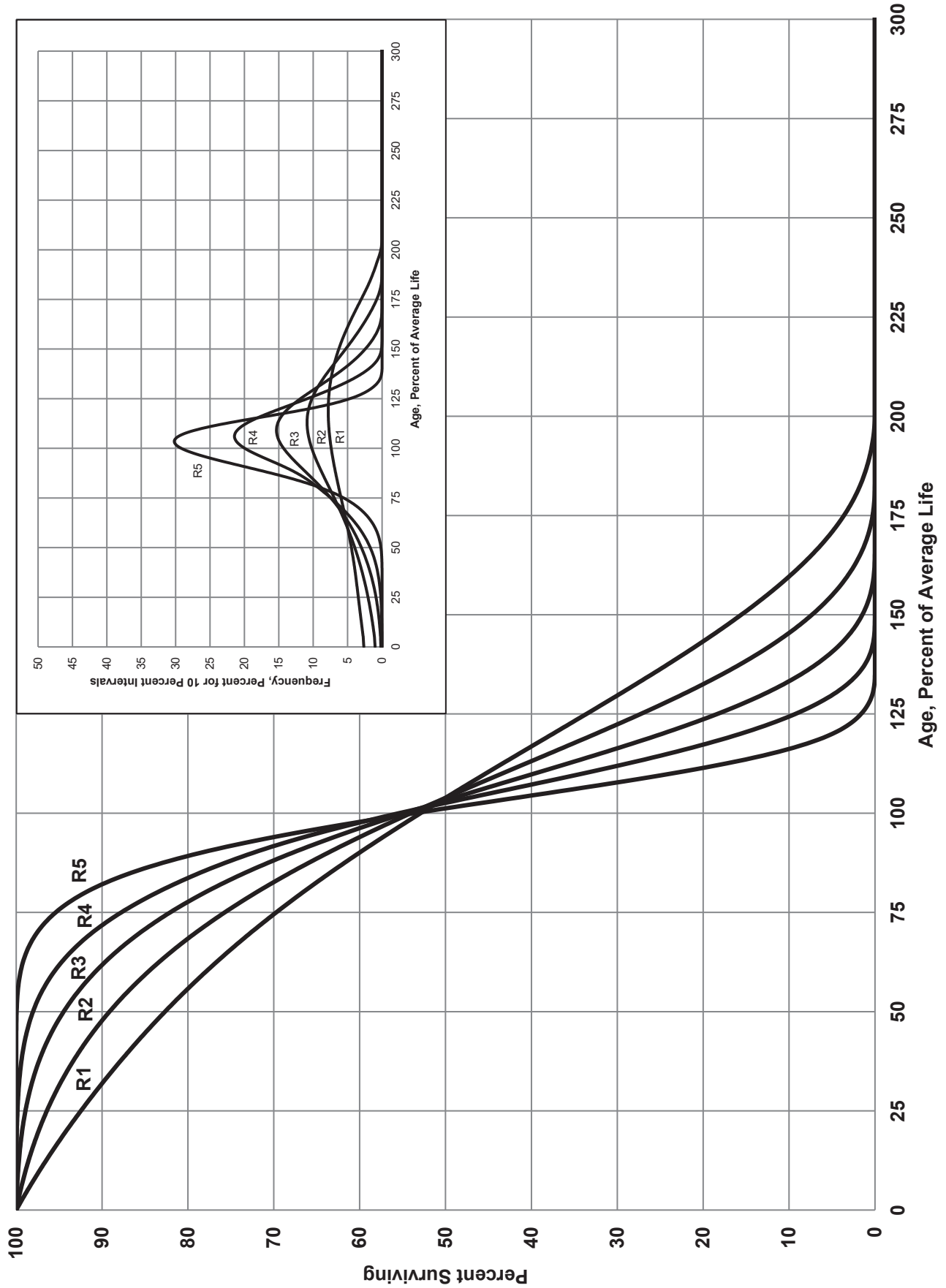
**FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES**



**FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES**



**FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES**



**FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES**



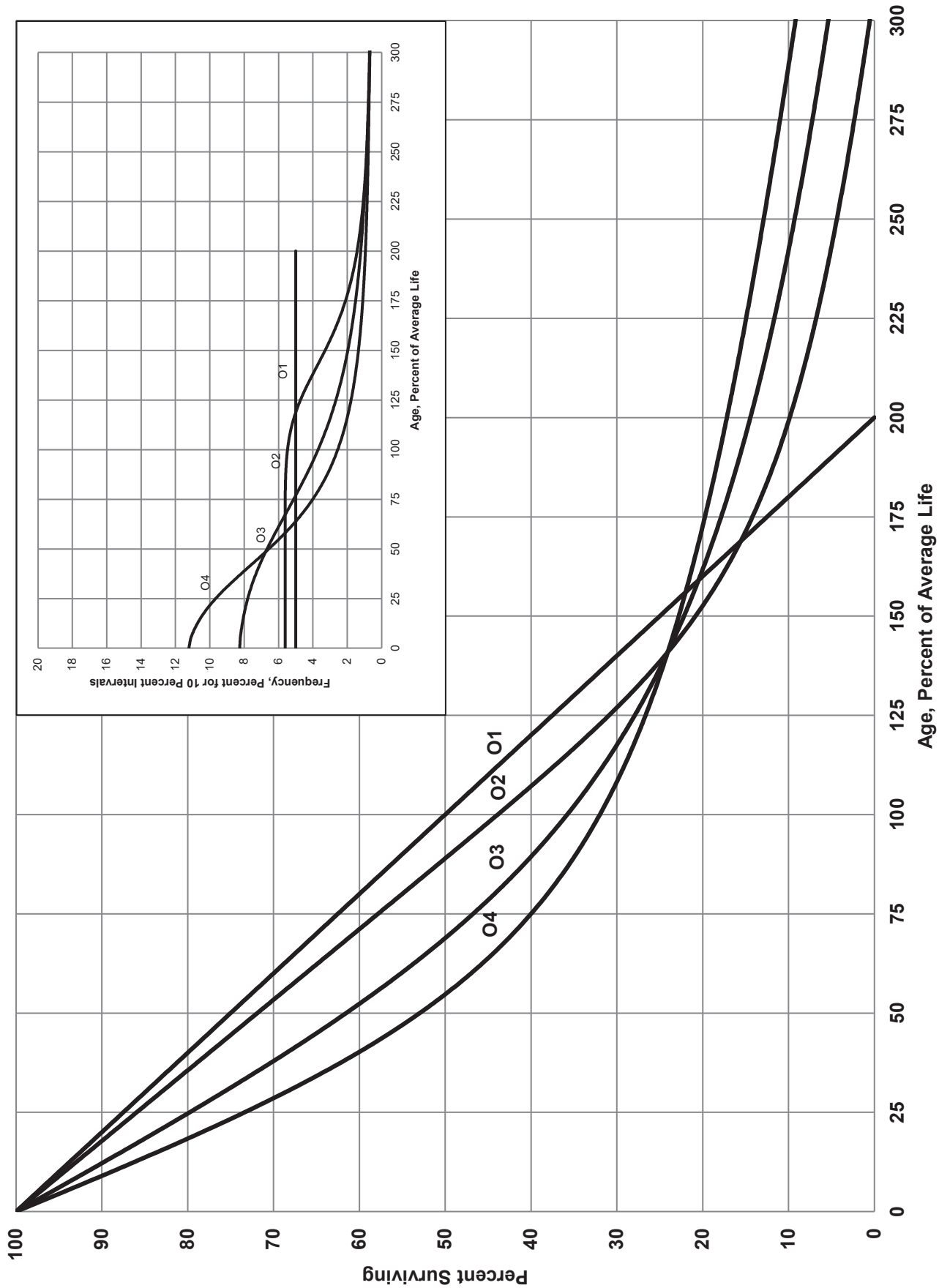


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."<sup>1</sup> In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

### **Retirement Rate Method of Analysis**

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"<sup>2</sup> "Engineering Valuation and Depreciation,"<sup>3</sup> and "Depreciation Systems."<sup>4</sup>

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

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<sup>1</sup>Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

<sup>2</sup>Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

<sup>3</sup>Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

<sup>4</sup>Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

## **Schedules of Annual Transactions in Plant Records**

The property group used to illustrate the retirement rate method is observed for the experience band 2012-2021 for which there were placements during the years 2007-2021. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2007 were retired in 2012. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2012 retirements of 2007 installations and ending with the 2021 retirements of the 2016 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2012-2021  
SUMMARIZED BY AGE INTERVAL

Experience Band 2012-2021

Placement Band 2007-2021

Year	Retirements, Thousands of Dollars											Total During Age Interval (12)	Age Interval (13)
	During Year												
Placed (1)	2012 (2)	2013 (3)	2014 (4)	2015 (5)	2016 (6)	2017 (7)	2018 (8)	2019 (9)	2020 (10)	2021 (11)			
2007	10	11	12	13	14	16	23	24	25	26	26	26	13½-14½
2008	11	12	13	15	16	18	20	21	22	19	19	44	12½-13½
2009	11	12	13	14	16	17	19	21	22	18	18	64	11½-12½
2010	8	9	10	11	11	13	14	15	16	17	17	83	10½-11½
2011	9	10	11	12	13	14	16	17	19	20	20	93	9½-10½
2012	4	9	10	11	12	13	14	15	16	20	20	105	8½-9½
2013		5	11	12	13	14	15	16	18	20	20	113	7½-8½
2014			6	12	13	15	16	17	19	19	19	124	6½-7½
2015				6	13	15	16	17	19	19	19	131	5½-6½
2016					13	15	16	17	19	20	20	143	4½-5½
2017					7	14	16	17	22	23	23	146	3½-4½
2018						8	18	20	22	25	25	150	2½-3½
2019							9	11	23	25	25	151	1½-2½
2020									11	24	24	153	½-1½
2021										13	13	80	0-½
<b>Total</b>	<b>53</b>	<b>68</b>	<b>86</b>	<b>106</b>	<b>128</b>	<b>157</b>	<b>196</b>	<b>231</b>	<b>273</b>	<b>308</b>	<b>1,606</b>		

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2012-2021  
SUMMARIZED BY AGE INTERVAL

Placement Band 2007-2021

Experience Band 2012-2021

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars											Total During Age Interval (12)	Age Interval (13)
	During Year												
(2)	2012 (3)	2013 (4)	2014 (5)	2015 (6)	2016 (7)	2017 (8)	2018 (9)	2019 (10)	2020 (11)	2021 (11)	(12)	(13)	
2007	-	-	-	-	-	60 <sup>a</sup>	-	-	-	-	-	13½-14½	
2008	-	-	-	-	-	-	-	-	-	-	-	12½-13½	
2009	-	-	-	-	-	-	-	-	-	-	-	11½-12½	
2010	-	-	-	-	-	-	(5) <sup>b</sup>	-	-	-	60	10½-11½	
2011	-	-	-	-	-	-	6 <sup>a</sup>	-	-	-	-	9½-10½	
2012	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½	
2013	-	-	-	-	-	-	-	-	-	-	6	7½-8½	
2014	-	-	-	-	-	-	-	-	-	-	-	6½-7½	
2015	-	-	-	-	-	-	(12) <sup>b</sup>	-	-	-	-	5½-6½	
2016	-	-	-	-	-	-	-	22 <sup>a</sup>	-	-	-	4½-5½	
2017	-	-	-	-	-	-	(19) <sup>b</sup>	-	-	-	10	3½-4½	
2018	-	-	-	-	-	-	-	-	(102) <sup>c</sup>	-	-	2½-3½	
2019	-	-	-	-	-	-	-	-	-	-	(121)	1½-2½	
2020	-	-	-	-	-	-	-	-	-	-	-	½-1½	
2021	-	-	-	-	-	-	-	-	-	-	-	0-½	
<b>Total</b>	-	-	-	-	-	60	(30)	22	(102)	(50)			

<sup>a</sup> Transfer Affecting Exposures at Beginning of Year

<sup>b</sup> Transfer Affecting Exposures at End of Year

<sup>c</sup> Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

**Schedule of Plant Exposed to Retirement**

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2012 through 2021 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2017 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

**SCHEDULE 3. PLANT EXPOSED TO RETIREMENT**  
**JANUARY 1 OF EACH YEAR 2012-2021**  
**SUMMARIZED BY AGE INTERVAL**

Year Placed (1)	Experience Band 2012-2021										Placement Band 2007-2021		
	Exposures, Thousands of Dollars										Total at		
	Annual Survivors at the Beginning of the Year										Beginning of		
	<u>2012</u> (2)	<u>2013</u> (3)	<u>2014</u> (4)	<u>2015</u> (5)	<u>2016</u> (6)	<u>2017</u> (7)	<u>2018</u> (8)	<u>2019</u> (9)	<u>2020</u> (10)	<u>2021</u> (11)	<u>Age Interval</u> (12)	<u>Age Interval</u> (13)	
2007	255	245	234	222	209	195	239	216	192	167	167	13½-14½	
2008	279	268	256	243	228	212	194	174	153	131	323	12½-13½	
2009	307	296	284	271	257	241	224	205	184	162	531	11½-12½	
2010	338	330	321	311	300	289	276	262	242	226	823	10½-11½	
2011	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½	
2012	420 <sup>a</sup>	416	407	397	386	374	361	347	332	316	1,503	8½-9½	
2013		460 <sup>a</sup>	455	444	432	419	405	390	374	356	1,952	7½-8½	
2014			510 <sup>a</sup>	504	492	479	464	448	431	412	2,463	6½-7½	
2015				580 <sup>a</sup>	574	561	546	530	501	482	3,057	5½-6½	
2016					660 <sup>a</sup>	653	639	623	628	609	3,789	4½-5½	
2017						750 <sup>a</sup>	742	724	685	663	4,332	3½-4½	
2018							850 <sup>a</sup>	841	821	799	4,955	2½-3½	
2019								960 <sup>a</sup>	949	926	5,719	1½-2½	
2020									1,080 <sup>a</sup>	1,069	6,579	½-1½	
2021										1,220 <sup>a</sup>	7,490	0-½	
<b>Total</b>	<b>1,975</b>	<b>2,382</b>	<b>2,824</b>	<b>3,318</b>	<b>3,872</b>	<b>4,494</b>	<b>5,247</b>	<b>6,017</b>	<b>6,852</b>	<b>7,799</b>	<b>44,780</b>		

<sup>a</sup>Additions during the year

For the entire experience band 2012-2021, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

### **Original Life Table**

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.



SCHEDULE 4. ORIGINAL LIFE TABLE  
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2012-2021

Placement Band 2007-2021

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

### **Smoothing the Original Survivor Curve**

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

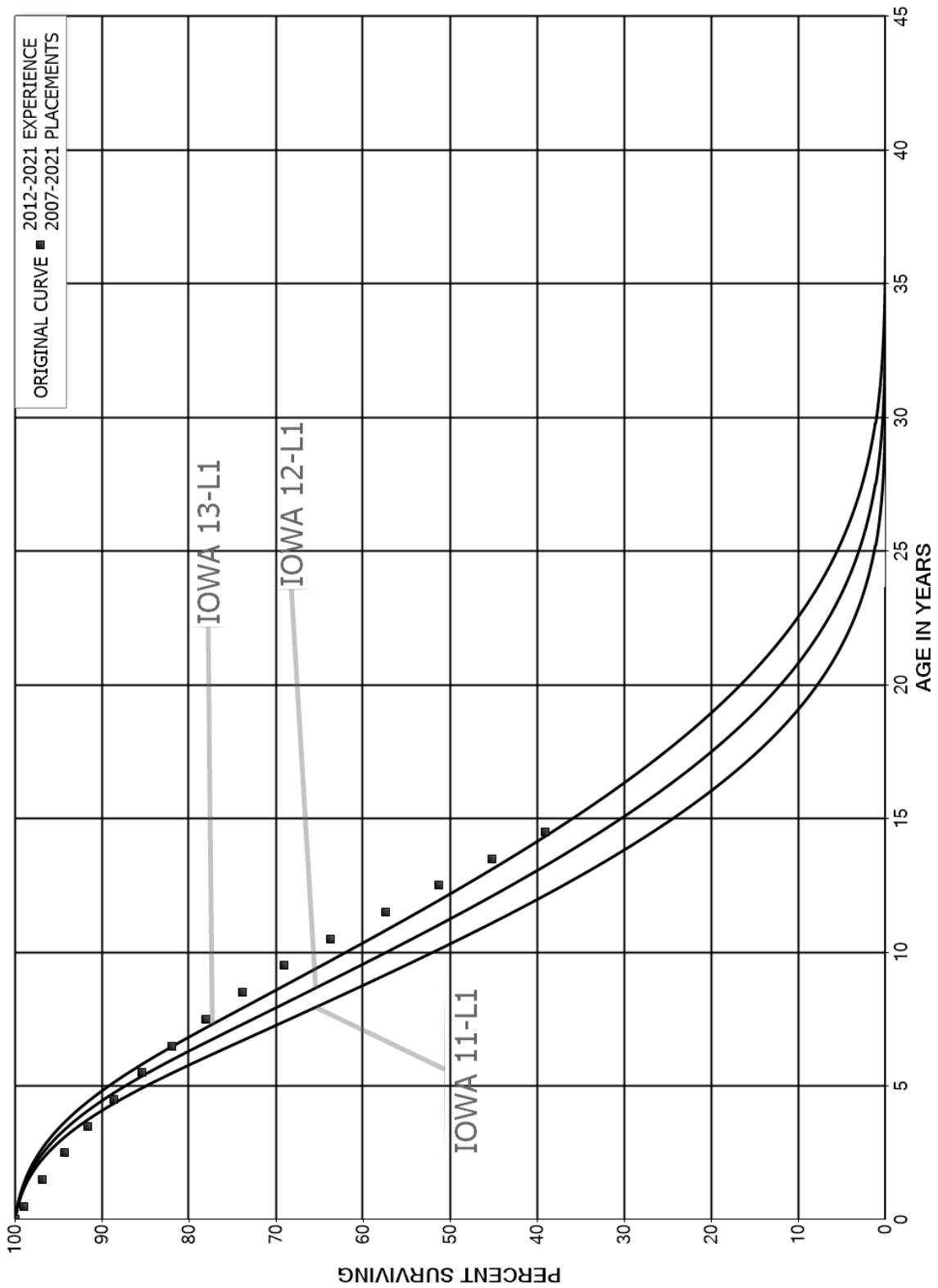


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

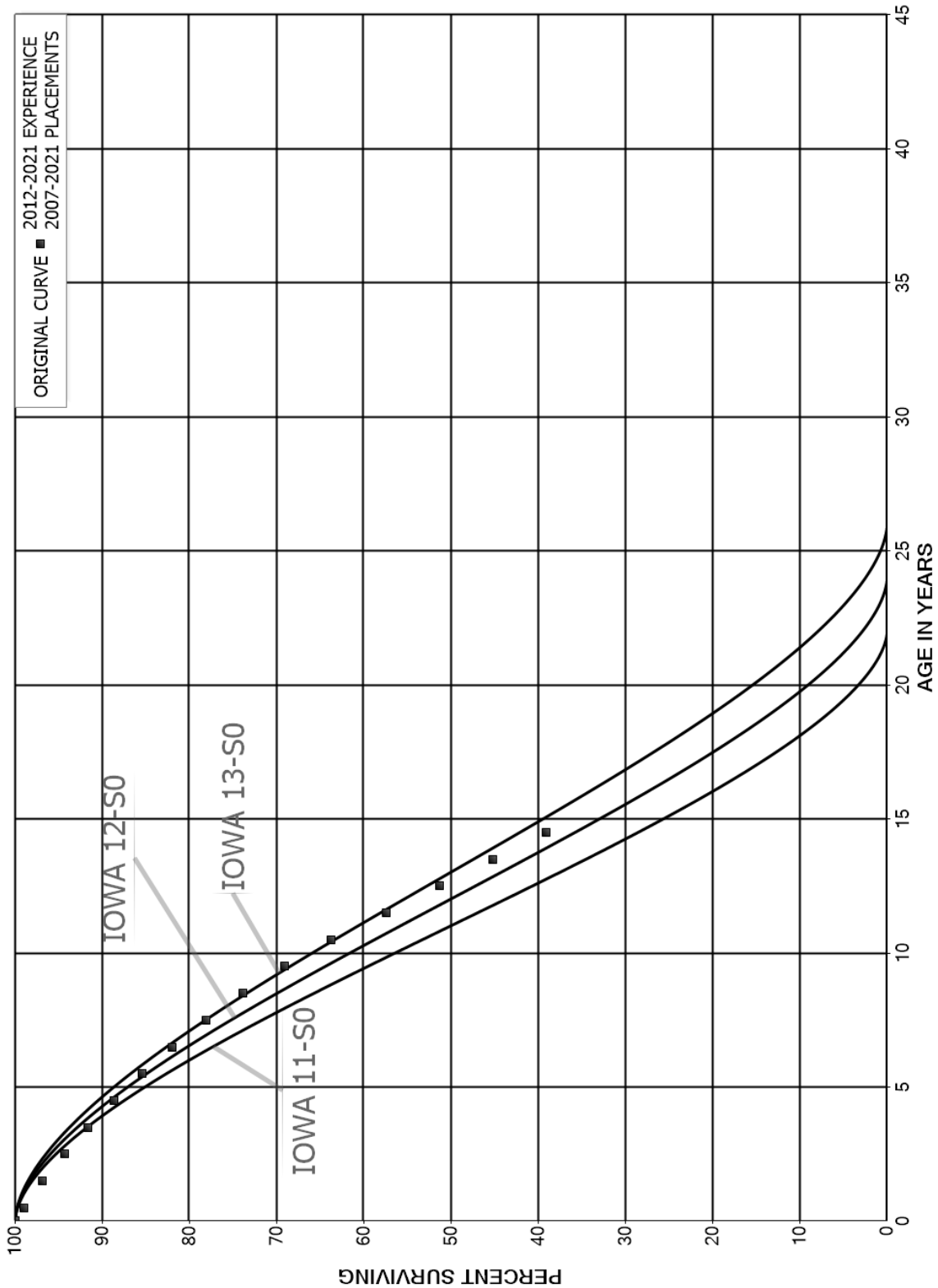


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

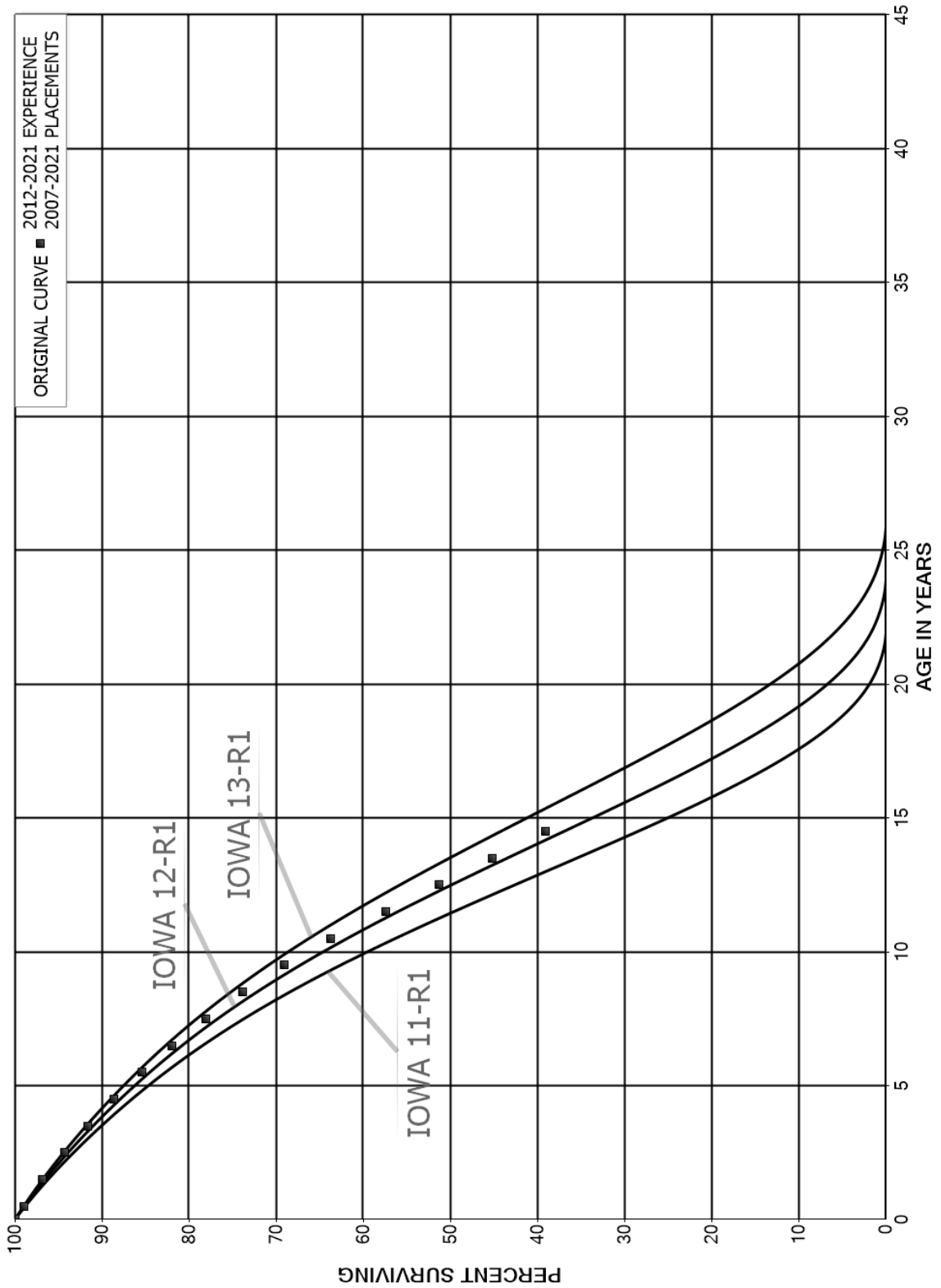
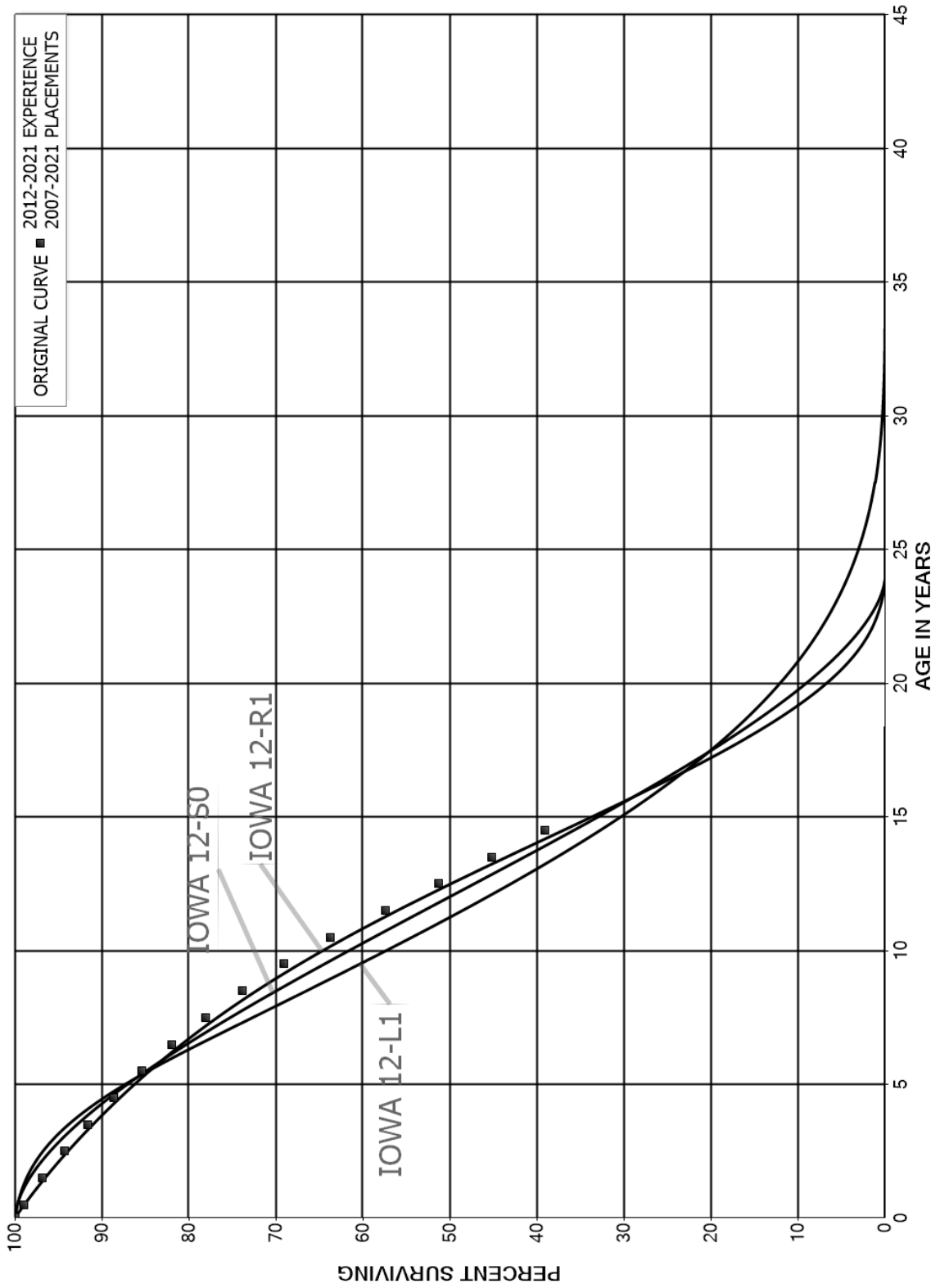


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



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## **PART III. SERVICE LIFE CONSIDERATIONS**

## PART III. SERVICE LIFE CONSIDERATIONS

### FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips are conducted for each service life study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The plant facilities visited in 1982, 1985, 1988, 1991, 1996, 2001, 2003, 2012, 2017 and 2022 are set forth in the following list by date visited.

#### April 7, 2022

- Wrightsville Standpipe
- Loganville Standpipe
- Lake Redman Pump Station
- Brillhart Pump Station
- Shunk's Hill Tank
- Filter Plant
- Residuals Handling Plant

#### April 5, 2017

- Mt. Rose Distribution Center
- Longstown Standpipe
- Cape Horn Road Standpipe
- Haines Acres Booster Station
- Shunk's Hill Reservoir
- Filter Plant
- Residuals Handling Plant

#### June 7, 2012

- Main Office at 130 East Market Street
- Filter Plant
- Sedimentation and Residuals Handling Plant
- Lake Redman Reservoir
- Lake Williams Reservoir
- Codorus Creek Pumping Station (Brillhart)



Shunk's Hill Booster Station  
Longstown Booster Station  
Longstown Standpipe

January 2, 2003

Main Office at 130 East Market Street  
Office at 124 East Market Street  
Filter Plant  
Codus Creek Pumping Station  
Lake Williams Reservoir  
Loganville Standpipe  
Hametown Booster Station  
Shrewsbury Standpipe  
Jefferson Borough Standpipe  
Slagel Road Standpipe  
New Salem Booster Station

May 9, 2001

Main Office at 130 East Market Street  
Lake Redman Reservoir  
Lake Williams Reservoir  
Codus Creek Pumping Station  
Filter Plant  
Mt. Rose Avenue Distribution Center  
Berlin Road Booster Station

April 15, 1996

Loganville Standpipe  
Loganville Booster Station  
Jefferson Borough Standpipe  
Codus Creek Pumping Station  
Filter Plant  
Mt. Rose Avenue Distribution Center  
East Prospect Standpipe  
Yorkana Standpipe  
Longstown Standpipe  
Longstown Booster Station  
Penn Oaks Booster Station  
North Point Drive Booster Station  
North York Booster Station  
Bull Road Booster Station

November 12, 1991

Spry Standpipe  
Codus Creek Pumping Station  
Reservoir Tract Building

Filter Plant  
Mt. Rose Avenue Distribution Center  
Haines Acres Booster Station  
Penn Oaks Booster Station  
East York Standpipe  
Longstown Standpipe  
Longstown Booster Station  
Yorkana Standpipe  
Hallam Booster Station  
Mt. Zion Booster Station  
Mt. Zion Standpipe  
Pleasureville Standpipe  
Pleasureville Booster Station  
North York Booster Station  
Berlin Road Booster Station  
North Point Drive Booster Station  
Farmbrook Standpipe

November 3, 1988

Mt. Rose Avenue Distribution Center  
Dietz Tract Building  
Lake Redman Reservoir  
Employee Center  
Lake Williams Reservoir  
Codorus Creek Pumping Station  
Filter Plant  
Reservoir Tract Building  
Nichol's Quarry Property  
Mt. Zion Booster Station  
North York Booster Station  
Farmbrook Standpipe  
Raintree Well

September 19, 1985

Loganville Booster Station  
Lake Williams Reservoir  
Codorus Creek Pumping Station  
New Salem Booster Station  
New Salem Tank  
Lincoln Standpipe  
West Manchester Booster Station  
Berlin Road Booster Station  
Greenwood Standpipe  
Florida Avenue Booster Station  
Reservoir Tract Building  
Filter Plant

Leader Heights Standpipe  
Spry Standpipe  
North York Booster Station  
East Manchester Standpipe  
Pleasureville Standpipe  
Pleasureville Booster Station  
East York Standpipe  
Penn Oaks Booster Station  
Wilshire Hills Booster Stations  
Longstown Booster Station  
Longstown Standpipe  
Haines Acres Booster Station  
Mt. Rose Avenue Distribution Center

February 12, 1982

Codorus Creek Intake, Main Pump Station, Shop and Garage  
Filter Plant and Storage Reservoirs  
Reservoir Tract Service Building  
Distribution Service Center  
Haines Acres Booster Station  
Penn Oaks Booster Station  
East York Standpipe  
Wilshire Hills Booster Stations  
Pleasureville Booster Station  
Pleasureville Standpipe  
North York Booster Station  
Greenwood Standpipe  
Lincoln Standpipe  
West Manchester Booster Station  
Lake Williams Reservoir  
Loganville Booster Station  
Lake Redman Reservoir  
Leader Heights Standpipe  
Spry Standpipe  
General Office at 130 East Market Street

**Judgments.** The survivor curve estimates were based on judgment which considered factors including statistical analyses of retirements, Company policies and outlook as determined during field trips and other discussions with management, and survivor curve estimates from previous studies of the Company, as well as other water companies. For depreciable groups which consist of numerous similar items of property,

the distribution of the lives of the units in the group was judged on the basis of an average survival pattern for the entire group. The judgments for a life span group were made by estimating the life of the major facility in the group and assigning lives to the related items of property which terminate at the probable retirement date of the major facility.

The life span estimates for structures and equipment in Accounts 304, 305, 306, 310, 320 and 330 were based on the type of construction, attained age, observed features and conditions at the time of field visits, and specific plans of management. The following tabulation sets forth, for each life span group, the major location, type of construction and the estimated life span.

<u>Life Span Group</u>	<u>Type of Construction</u>	<u>Life Span</u>
<u>Account 304.15, Other Water Source Structures</u>		
Lake Redman Outfall	Piping	50
Carroll Valley	Concrete Block	55
<u>Account 304.2, Power and Pumping Structures</u>		
Berlin Road	Concrete	60,19
Pump Station Structures	Brick, Concrete Block	55,50
North York	Concrete	107,50
Southern Repump	Concrete	63,40
Hallam	Wood Frame, Concrete Block	65,50
Susquehanna River	Masonry	60
Brillhart/Codorus Creek	Brick, Stone, Concrete Block	160,101,35
Amblebrook	Wood Frame	50
Lake Redman	Concrete and Steel Frame	60
<u>Account 304.3, Purification Buildings</u>		
Filter Plant	Brick, Concrete, Concrete Block	120
Sedimentation and Residuals Handling	Pre-Fabricated Steel, Concrete	40
Amblebrook	Wood Frame	50
<u>Account 304.61, Office Buildings</u>		
Main Office - 130 E. Market St.	Stone, Brick, Concrete	122
Office - 124 E. Market St.	Stone, Brick, Concrete	55

<u>Life Span Group</u>	<u>Type of Construction</u>	<u>Life Span</u>
<u>Account 304.62, Stores, Shop and Garage Buildings</u>		
Codorus Creek Shop Building	Brick and Stone	70
Codorus Creek Garage	Brick	87,33
Reservoir Tract Service Building	Brick	137,65
Impounding Basin Shop Building and Roadway	Pre-Fabricated Steel	40
Mt. Rose Ave. Distribution Center	Brick, Concrete, Concrete Block	60,47
Codorus Creek Shed	Steel	30
Susquehanna River Garage	Concrete, Steel	40
<u>Account 304.63, Miscellaneous Structures and Improvements</u>		
Structure at Lake Redman	Brick	65
Longstown	Concrete	40
Shrewsbury Monochlor	Concrete	40
<u>Account 305, Collecting and Impounding Reservoirs</u>		
Lake Williams Reservoir	Concrete, Earth-Masonry	150,42
Lake Williams Bascule Gates and Other Equipment	Hydraulic, Mechanical	85,22
Lake Redman Reservoir	Concrete, Earth-Masonry	150
Lake Redman Equipment	Electrical-Mechanical	35
SCADA Equipment	Electronic	10
<u>Account 306, Lake River and Other Intakes</u>		
Rock Filled Timber Crib-Dam	Timber, Concrete-Masonry	139
Traveling Screen and Equipment	Electrical-Mechanical	74,35
Bypass, Meter and Vault	Concrete, Pipe, Electrical	67
Concrete Weir Beam	Concrete	40
East Branch Gauge	Concrete, Concrete Block	40
Water Conservation Measure and Release Control	Steel, Electrical-Mechanical	30
East Branch Measurement Weir	Steel	40
Susquehanna River Pump Station Intake	Masonry	60
SCADA Equipment	Electronic	10
Brillhart Intake	Concrete, Steel	40
<u>Account 310.7, Oil Engine Pumping Equipment</u>		
Diesel Engines	Mechanical	40

<u>Life Span Group</u>	<u>Type of Construction</u>	<u>Life Span</u>
<u>Account 320, Purification System</u>		
Filters and Associated Structures	Concrete, Brick, Steel	150,80,37
Sedimentation Basins and Flocculators	Concrete, Mechanical	94,73,42
Sedimentation and Residual Handling	Concrete, Steel	40
<u>Account 330, Distribution Reservoirs and Standpipes</u>		
Basins and Covers at Filter Plant	Concrete	170,75
Shunk's Hill	Concrete, Earth	89,60
Standpipes	Steel	55,60,70
Standpipe Painting	Painting	10
SCADA Equipment	Electronic	10

Further discussion of several of the estimates set forth above follows. Account 305 consists of the construction costs of the dams and related facilities associated with the two impounding reservoirs, Lake Williams and Lake Redman, located on the Codorus Creek. Life spans of 150 years were used for depreciation purposes, inasmuch as each is a major dam expected to serve its present purpose for an extended period of time. The 150-year period is reasonable for purposes of recovering the original cost and has been used consistently for reservoirs of this nature for ratemaking purposes. The intake dam in Account 306 was assigned a life span with termination coinciding with the estimated life span of the associated pump station. This resulted in a life span of 139 years for the dam which is a reasonable life estimate for such facilities.

The life span estimate for the Brillhart (Codorus Creek) pumping station is 160 years from the initial 1896 portions of the plant and results in a 101-year life span for the major 1955 addition of the plant and a 35-year life span for the major addition in 2021. The life span for North York is 50 years from the 1987 addition and results in a 107-year

life span for the initial portions built in 1930. The life span of the Southern Repump booster station is based on a similar probable retirement year of the filter plant.

The life span of the Reservoir Tract Service Building is based on the probable retirement year of the Filter Plant. The life span of the Mt. Rose Avenue Distribution Center is based on a 60-year life span from 1971, which was the original year of construction, and a 47-year life span for the major addition in 1984.

The life span of the filters and associated structures in Account 320 is based on the probable retirement year of the Filter Plant. A study of historical retirement experience for the 1956-2021 experience band indicated that the use of an interim survivor curve is appropriate for this group, the Brillhart (Codorus Creek) pumping station and the Filter Plant building. The Iowa 80-S0.5 interim survivor curve was used in conjunction with the life spans, based on the combined statistical analysis.

The basins and covers in Account 330 are located adjacent to the filter plant. The basins were initially constructed in 1898 and were covered in 1993 and 1996. The covers are concrete structures. A 75-year service life was estimated for the covers and results in a 170-year life span for the basins. Each standpipe and pressure tank included in the account also was assigned a life span typical for the type of structure. Generally, 55- to 70-year life spans were assigned to the standpipes, inasmuch as, on the average, a 55-70-year life is typical of steel storage reservoirs and standpipes.

The average survivor curves estimated for depreciable groups with numerous similar items were based on statistical analyses, Company policies, and previous estimates made for this and other companies. For nineteen plant accounts and subaccounts for which survivor curves were estimated, the statistical analysis resulted in

good indications of the survivor patterns experienced. Generally, the statistical analyses were the primary bases for the estimates for the following accounts, although information external to the statistics contributed to the specific interpretations of these statistics in several cases.

	<u>Property Group</u>	<u>Survivor Curve</u>
304.2	Structures and Improvements – Power and Pumping	80-S0.5
304.3	Structures and Improvements – Purification	80-S0.5
304.61	Office Buildings	75-R0.5
304.63	Miscellaneous Structures and Improvements	45-R1.5
311	Electrical Pumping Equipment	50-R1.5
320	Purification System:	
	Filters, Basins and Piping	80-S0.5
	Chemical Treatment Equipment	38-S0
	Electronic Control Equipment	25-S0.5
	 Mains and Accessories	
330	Distribution Reservoirs and Standpipes	65-R2
331	Cast Iron - 6-Inch and 8-Inch	95-S2
331	Vaults	95-R2.5
331	Venturi Tubes	45-L1
331	Transite	70-R2
331	Valves and Valve Boxes	100-R2.5
331	Copper, Plastic and Galvanized	70-R2
333	Services	78-R1.5
334	Meters	28-L2
335	Fire Hydrants	70-R2
344	Laboratory Equipment	25-S0

The average survivor curves for eight of the fourteen property groups in Account 331, Mains and Accessories, were based on judgment incorporating the statistical analyses, the size and nature of the property, and previous studies for this and other companies. The average survivor curves for these property groups are as follows:



Mains and Accessories:	
Cast Iron - 4-Inch and Under	85-S0.5
Cast Iron - 10-Inch and Over	115-R3
Concrete	100-R4
Steel	70-S4
Emergency Bypass Piping	45-S3
Metering Equipment	26-O1
Automatic Flushers	25-R3
Cleaning and Lining	60-L4

The results of the statistical analyses for these groups were inconclusive because the average service lives are relatively long and the average ages of surviving property has not reached the average. That is, historical indications of complete survivor characteristics have not yet materialized. However, moderately high mode curves with long service lives were indicated for most subaccounts. The survivor curve estimates are typical of those used in other water utilities and are generally similar estimates to those previously used for this company.

Generally, the service life estimates for the remainder of the accounts, which comprise a minor portion of the total depreciable original cost, were based on judgments which considered the nature of the plant and equipment, reviews of available historical data and a general knowledge of the service lives for similar equipment in other water companies.

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**PART IV. CALCULATION OF ANNUAL AND  
ACCRUED DEPRECIATION**

## **PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION**

### **BOOK RESERVE**

The book reserve as of December 31, 2022, is the result of a bringforward of the book reserve as of September 30, 1985, as adjusted in accordance with the Order of the Pennsylvania Public Utility Commission in Docket No. R-850268. The book reserve activity subsequent to September 30, 1985, consists of accruals, retirements, cost of removal, gross salvage and other debits and credits recorded to the book reserve through December 31, 2021. The projected book reserve as of December 31, 2022, is a bringforward of the December 31, 2021 book reserve based on projected accruals, retirements, cost of removal, gross salvage and other credits.

### **CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION**

The annual depreciation accruals as of December 31, 2022, are based on the straight line remaining life method using the equal life group procedure. For the purpose of calculating the remaining life accruals as of December 31, 2022, the book reserve is allocated among vintages in proportion to the calculated accrued depreciation as of December 31, 2022.

**Group Depreciation Procedure.** A group procedure for depreciation is appropriate when considering more than a single item of property. Normally, the items within a group do not have identical service lives, but have lives that are dispersed over a range of time.

In the equal life group procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which

experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. This procedure eliminates the need to base depreciation on average lives, inasmuch as each group is equivalent to a unit having a single life. The full costs of short-lived units are accrued during their lives, leaving no deferral of accruals required to be added to the annual costs associated with long-lived units. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life group.

**Remaining Life Annual Accruals.** For the purpose of calculating remaining life accrual rates as of December 31, 2022, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations are set forth in the Results of Study section of the report.

In the equal life group procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$Composite\ Remaining\ Life = \frac{\sum \left( \frac{Book\ Cost}{Life} \times Remaining\ Life \right)}{\sum \frac{Book\ Cost}{Life}}$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated survivor curve.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\text{Composite Remaining Life} = \frac{\sum \text{Whole Life Future Accruals}}{\sum \text{Whole Life Annual Accruals}}$$

$$\text{Composite Remaining Life} = \frac{\sum \text{Book Cost} - \text{Calc. Reserve}}{\sum \text{Whole Life Annual Accrual}}$$

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals for all vintages divided by the account's total original cost. The account's "composite remaining life" is calculated by dividing the sum of the future book accruals for all vintages by the sum of the remaining life annual accruals for all vintages.

The calculated accrued depreciation in the equal life group procedure also represents that portion of depreciable cost which will not be allocated to expense through future accruals. However, the calculation is based at the equal life group level rather than the vintage group level, and does not require the use of averages. The equal life group accrued depreciation ratio is calculated as follows:

$$\text{Ratio} = 1 - \frac{\text{Remaining Life}}{\text{Service Life}}$$

Inasmuch as service life minus remaining life equals age, when averages are not employed, the foregoing equation reduces to:

$$\text{Ratio} = 1 - \frac{\text{Age}}{\text{Service Life}}$$

## CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is used for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable plant in service. The accounts and their amortization periods are as follows:

	<u>Account</u>	<u>Amortization Period, Curve</u>
340	Office Furniture and Equipment	
	Furniture	30
	Mechanical Equipment	10
	Mail Machine	10
	Computer	5
	Enterprise Software	10
342	Stores Equipment - Other	30
343.1	Shop Equipment	30
343.2	Tools and Work Equipment	25
343.3	Tractor and Equipment	20
346	Communication Equipment	15
347	Miscellaneous Equipment	15

For the purpose of calculating annual amortization amounts as of December 31, 2022, the estimated book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

## **NET SALVAGE**

Experienced net salvage is incorporated in the results of the study as it was reported on the Company's books and records for the period January 1, 2018 through December 31, 2021 and estimated for the period January 1, 2022 through December 31, 2022. Retirements classified as sales or reimbursements were excluded to the extent to which the salvage receipt represents the recovery of original cost. The gross salvage and cost of removal amounts for Account 341, Transportation Equipment - Cars and Trucks; Account 342, Stores Equipment - Tow Motor; and Account 345, Power Operated Equipment, also were excluded. No provision for net salvage or annual accrual is made in the depreciation calculations for these accounts since annual expense is charged to clearing accounts. The calculation of the amortization is shown in Table 4 on page V-XX. The amounts of gross salvage and removal cost by account for each year are set forth in the section beginning on page VIII-2.

Net salvage is presented in this manner to determine the amount of net salvage to be amortized to the cost of service for ratemaking purposes. In order to be consistent with this manner of recognizing net salvage, no adjustments for net salvage were made to the annual depreciation calculated for the individual accounts.



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## **PART V. RESULTS OF STUDY**

## **PART V. RESULTS OF STUDY**

### **QUALIFICATION OF RESULTS**

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and net salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the equal life group procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the water plant in service as of December 31, 2022. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2022, is reasonable for a period of three to five years.

### **DESCRIPTION OF DETAILED TABULATIONS**

The results of the depreciation study are summarized in Table 1 which sets forth, by depreciable group, the estimated survivor curve, calculated annual accruals and book reserve related to net original cost and the annual amortization of net salvage. Table 2 presents the bringforward to December 31, 2022 of the book reserve as of December 31, 2021. Table 3 sets forth the calculation of estimated depreciation accruals for the twelve months ended December 31, 2022. Table 4 presents the amortization of experienced

and estimated net salvage, by account, based on the five-year period, 2018-2022. The total amortization amount is incorporated in the total annual accrual in Table 1.

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and gross salvage and cost of removal for the years 2018-2022 are presented in Part VI, VII and VIII.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table plotted on the chart. A cumulative summary, by year installed, for water utility plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-2. The tabulations of experienced and estimated net salvage, by year and account for the five-year period 2018-2022, are presented in the section beginning on page VIII-2.

In the first section, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the type curve designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. In cases where only a segment of the estimated curve is used in the depreciation calculation, the numeral used for identification purposes is not a designation of the average life of the group. The titles of the charts indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which the retirements were used to

develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation related to original cost are presented in account sequence in the second section and indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, remaining life expectancy, and the calculated annual accrual.

Detailed tabulations setting forth the cost of removal, gross salvage and net salvage amounts, by account and year, are presented in the third section. The net salvage amounts, by account and year, are carried forward to Table 4, which presents the five-year amortization of net salvage.

THE YORK WATER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF DECEMBER 31, 2022

	ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
<b>INTANGIBLE PLANT</b>								
301	ORGANIZATION	NONDEPR.	5,302.09					
302	FRANCHISES AND CONSENTS	NONDEPR.	4,917.92					
	<b>TOTAL INTANGIBLE PLANT</b>		<b>10,220.01</b>					
<b>NONDEPRECIABLE PLANT</b>								
303.11	WATER RIGHT	NONDEPR.	39,971.90					
303.12	RESERVOIR LAND	NONDEPR.	858,813.47					
303.2	POWER AND PUMPING LAND	NONDEPR.	1,078,522.25					
303.3	PURIFICATION LAND	NONDEPR.	53,458.80					
303.4	TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	NONDEPR.	142,462.57					
303.5	DISTRIBUTION RESERVOIR AND STANDPIPE LAND	NONDEPR.	621,755.64					
303.61	OFFICE LAND	NONDEPR.	115,023.00					
303.62	STORES, SHOP AND GARAGE LAND	NONDEPR.	135,844.51					
	<b>TOTAL NONDEPRECIABLE PLANT</b>		<b>3,045,852.14</b>					
<b>DEPRECIABLE PLANT</b>								
304.15	OTHER WATER SOURCE STRUCTURES	SQUARE	211,038.12	79,245	131,793	4,479	2.12	29.4
304.2	POWER AND PUMPING STRUCTURES	VARIOUS	17,531,451.79	3,898,655	13,632,795	381,935	2.18	35.7
304.3	PURIFICATION BUILDINGS	VARIOUS	4,573,571.88	1,206,166	3,367,405	121,630	2.66	27.7
304.61	OFFICE BUILDINGS	75-R0.5	1,692,103.14	700,310	991,794	44,428	2.63	22.3
304.62	STORES, SHOP AND GARAGE BUILDINGS	60-R2.5	3,109,699.58	1,931,866	1,177,833	131,428	4.23	9.0
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	45-R1.5	500,593.40	234,679	265,915	21,996	4.39	12.1
305	COLLECTING AND IMPOUNDING RESERVOIRS	VARIOUS	7,240,292.25	1,367,931	5,872,361	136,296	1.88	43.1
306	LAKE, RIVER AND OTHER INTAKES	VARIOUS	3,657,305.15	1,411,079	2,246,227	72,244	1.98	31.1
307	WELLS AND SPRINGS	35-S1	96,027.22	36,077	59,950	2,771	2.89	21.6
309	SUPPLY MAINS	65-S3	8,742,553.06	532,374	8,210,179	149,902	1.71	54.8
310.2	POWER GENERATION EQUIPMENT	35-R2.5	2,987,853.69	782,355	2,205,499	94,291	3.16	23.4
310.7	OIL ENGINE PUMPING EQUIPMENT	50-S2.5	1,212,174.45	535,827	676,348	32,745	2.70	20.7
311	ELECTRIC PUMPING EQUIPMENT	50-R1.5	5,955,319.54	1,480,977	4,474,343	148,801	2.50	30.1
	PUMPING EQUIPMENT	10-SQ	698,223.47	698,223	0	0	-	-
	SCADA EQUIPMENT							
	<b>TOTAL ACCOUNT 311</b>		<b>6,653,543.01</b>	<b>2,179,200</b>	<b>4,474,343</b>	<b>148,801</b>	<b>2.24</b>	

THE YORK WATER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF DECEMBER 31, 2022

	ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
320	PURIFICATION SYSTEM							
	FILTERS, BASINS AND PIPING	80-S0.5 *	17,597,724.73	6,272,732	11,324,993	465,281	2.64	24.3
	OTHER SMALL TREATMENT FACILITIES	35-L3	167,698.46	13,633	154,065	5,523	3.29	27.9
	CHEMICAL TREATMENT EQUIPMENT	38-S0	2,095,362.94	926,889	1,168,474	53,155	2.54	22.0
	ELECTRONIC CONTROL EQUIPMENT	25-S0.5	1,367,610.98	769,296	598,315	42,331	3.10	14.1
	TOTAL ACCOUNT 320		21,228,397.11	7,982,550	13,245,847	566,290	2.67	
330	DISTRIBUTION RESERVOIRS AND STANDPIPES							
331	TRANSMISSION AND DISTRIBUTION MAINS	VARIOUS *	26,157,503.00	12,107,537	14,049,965	896,277	3.43	15.7
	CAST IRON - 4 INCH AND UNDER	85-S0.5	365,282.09	269,674	95,608	1,733	0.47	55.2
	CAST IRON - 6 INCH AND 8 INCH	95-S2	71,287,261.12	9,663,026	61,624,235	929,998	1.30	66.3
	CAST IRON - 10 INCH AND OVER	115-R3	133,406,792.65	18,451,462	114,955,331	1,334,407	1.00	86.1
	TRANSITE	70-R2	241,258.83	55,788	185,471	8,575	3.55	21.6
	CONCRETE	100-R4	573,313.73	278,706	294,608	8,528	1.49	34.5
	STEEL	70-S4	2,496,725.64	599,264	1,897,462	35,218	1.41	53.9
	VALVES AND VALVE BOXES	100-R2.5	26,272,908.71	2,754,238	23,518,671	326,436	1.24	72.0
	COPPER, PLASTIC AND GALVANIZED	70-R2	2,975,268.02	656,717	2,318,551	50,721	1.70	45.7
	VAULTS	95-R2.5	270,583.20	42,646	227,937	3,364	1.25	67.4
	VENTURI TUBES	45-L1	10,026.74	9,936	91	7	0.07	13.0
	EMERGENCY BYPASS PIPING	45-S3	11,093.71	5,736	5,358	304	2.74	17.6
	METERING EQUIPMENT	26-O1	166,748.81	117,537	49,212	3,658	2.19	13.5
	AUTOMATIC FLUSHERS	25-R3	126,811.27	21,707	105,104	5,746	4.53	18.3
	CLEANING AND LINING	60-L4	10,661,341.21	1,800,149	8,861,192	189,893	1.78	46.7
	TOTAL ACCOUNT 331		248,865,415.73	34,726,586	214,138,831	2,898,608	1.16	
333	SERVICES	78-R1.5	54,878,390.50	9,333,103	45,545,288	963,996	1.76	47.2
334	METERS	28-L2	20,552,979.17	6,924,084	13,628,895	961,467	4.68	14.2
335	FIRE HYDRANTS	70-R2	10,937,243.57	1,543,242	9,394,002	213,329	1.95	44.0
336	BACKFLOW PREVENTERS	40-S2.5	594,119.25	176,959	417,160	15,724	2.65	26.5
340	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	30-SQ	308,883.03	216,072	92,811	6,513	2.11	14.3
	EQUIPMENT	10-SQ	118,798.88	99,279	19,519	4,972	4.19	3.9
	MAIL MACHINE	10-SQ	126,629.44	50,896	75,733	8,726	6.89	8.7
	COMPUTER	5-SQ	1,191,513.33	1,042,446	149,067	69,038	5.79	2.2
	ENTERPRISE SOFTWARE	10-SQ	10,875,247.90	8,150,047	2,725,200	428,948	3.94	6.4
	TOTAL ACCOUNT 340		12,621,072.58	9,558,740	3,062,330	518,197	4.11	

THE YORK WATER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF DECEMBER 31, 2022

ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
341							
TRANSPORTATION EQUIPMENT							
CARS		269,108.26					
TRUCKS		1,852,976.47					
TOTAL ACCOUNT 341		2,122,084.73	1,322,814	799,271	296,831 **		
342							
STORES EQUIPMENT	30-SQ	101,487.77	53,968	47,520	2,717	2.68	17.5
OTHER		114,994.47	42,866	72,128	13,321 **		
TOW MOTOR							
TOTAL ACCOUNT 342		216,482.24	96,834	119,648	16,038		
343.1	30-SQ	79,313.03	39,083	40,230	2,268	2.86	17.7
343.2	25-SQ	789,809.39	383,203	406,606	29,719	3.76	13.7
343.3	20-SQ	34,370.50	26,640	7,730	1,718	5.00	4.5
344	25-S0	137,003.48	43,679	93,324	6,474	4.73	14.4
345	POWER OPERATED EQUIPMENT	153,590.94	139,040	14,551	8,433 **		
346	15-SQ	3,102,966.38	1,563,592	1,539,374	187,214	6.03	8.2
347	15-SQ	546,586.33	299,728	246,858	27,599	5.05	8.9
<b>TOTAL DEPRECIABLE PLANT</b>		<b>461,225,534.67</b>	<b>101,163,178</b>	<b>360,062,352</b>	<b>8,953,128</b>		
<b>TOTAL WATER PLANT IN SERVICE</b>		<b>464,281,606.82</b>	<b>101,163,178</b>	<b>360,062,352</b>	<b>8,953,128</b>		
<b>CUSTOMERS' ADVANCES FOR CONSTRUCTION</b>							
304.2	SQUARE *	36,183.63	26,148	10,036	743	2.05	13.5
311	ELECTRIC PUMPING STRUCTURES						
330	50-R1.5	31,044.95	25,129	5,916	291	0.94	20.3
331	65-R2 *	158,930.80	152,002	6,929	422	0.27	16.4
	TRANSMISSION AND DISTRIBUTION MAINS						
	CAST IRON MAINS - 6 INCH AND 8 INCH	8,562,215.64	3,919,796	4,642,420	57,980	0.68	80.1
<b>TOTAL CUSTOMERS' ADVANCES FOR CONSTRUCTION</b>		<b>8,786,375.02</b>	<b>4,123,075</b>	<b>4,665,301</b>	<b>59,436</b>		

THE YORK WATER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF DECEMBER 31, 2022

	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
	ACCOUNT	SURVIVOR CURVE	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>								
303.5	DISTRIBUTION RESERVOIR AND STANDPIPE LAND	NONDEPR.	194,260.97					
304.2	POWER AND PUMPING STRUCTURES	SQUARE *	130,686.69	77,914	52,773	3,640	2.79	14.5
304.3	PURIFICATION BUILDINGS	80-S0.5 *	4,562.38	3,201	1,361	57	1.25	23.9
305	COLLECTING AND IMPOUNDING RESERVOIRS	125-R3 *	70,625.00	22,126	48,499	780	1.10	62.2
311	ELECTRIC PUMPING EQUIPMENT	50-R1.5	47,000.00	27,417	19,583	740	1.57	26.5
320	PURIFICATION SYSTEM							
	CHEMICAL TREATMENT EQUIPMENT	38-S0	7,698.00	6,308	1,390	75	0.97	18.5
330	DISTRIBUTION RESERVOIRS AND STANDPIPES	65-R2 *	1,541,834.66	630,020	911,815	33,718	2.19	27.0
331	TRANSMISSION AND DISTRIBUTION MAINS							
	CAST IRON MAINS - 4 INCH AND UNDER	85-S0.5	28,020.10	8,509	19,511	406	1.45	48.1
	CAST IRON MAINS - 6 INCH AND 8 INCH	95-S2	33,789,944.60	6,298,845	27,491,100	431,815	1.28	63.7
	CAST IRON MAINS - 10 INCH AND OVER	115-R3	4,757,083.69	341,414	4,415,670	47,357	1.00	93.2
	VALVES AND VALVE BOXES	100-R2.5	79,579.37	13,611	65,968	917	1.15	71.9
	TOTAL ACCOUNT 331		38,654,627.76	6,662,379	31,992,249	480,495		
333	SERVICES	78-R1.5	416,300.14	113,428	302,872	5,997	1.44	50.5
334	METERS	28-L2	35,905.94	34,032	1,874	244	0.68	7.7
335	FIRE HYDRANTS	70-R2	61,300.24	24,860	36,440	824	1.34	44.2
340	OFFICE FURNITURE AND EQUIPMENT							
	COMPUTER	FULLY ACCRUED	4,492.86	4,493	0	0	-	-
	<b>TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION</b>		<b>41,169,294.64</b>	<b>7,606,178</b>	<b>33,368,856</b>	<b>526,570</b>		
	<b>AMORTIZATION OF NEGATIVE NET SALVAGE</b>					<b>2,454,733</b>		
	<b>TOTAL WATER PLANT</b>		<b>414,323,937.16</b>	<b>89,433,925</b>	<b>322,028,195</b>	<b>10,821,855</b>		

\* Life Span Procedure was used. Curve Shown is Interim Survivor Curve.

\*\* Annual Accrual is Charged to Clearing Account by Asset.



THE YORK WATER COMPANY

TABLE 2. BRINGFORWARD TO DECEMBER 31, 2022 OF BOOK DEPRECIATION RESERVE AS OF DECEMBER 31, 2021

ACCOUNT (1)	BOOK DEPRECIATION RESERVE AS OF 12/31/2021 (2)	+ TWELVE MONTHS 2022 ACCRUALS (3)	+ AMORTIZATION OF NET SALVAGE (4)	- TWELVE MONTHS 2022 RETIREMENTS (5)	- PROJECTED COST OF REMOVAL (6)	+ PROJECTED GROSS SALVAGE (7)	+ ACQUISITIONS AND TRANSFERS (8)	= BOOK DEPRECIATION RESERVE AS OF 12/31/2022 (9)
<b>UTILITY PLANT</b>								
304.15	74,370	4,875						79,245
304.20	3,534,932	373,228	3,570	8,275	4,800			3,898,655
304.30	1,084,855	117,645	3,666					1,206,166
304.61	658,288	40,932	1,090					700,310
304.62	1,847,938	113,512	(288)	28,169	1,127			1,931,866
304.63	209,797	22,256	2,626					234,679
305.00	1,865,933	103,262	1,711	162,527	440,448			1,367,931
306.00	1,337,112	72,780	1,187					1,411,079
307.00	33,244	2,833						36,077
309.00	382,402	149,448	524					532,374
310.20	697,310	93,295		8,250				782,355
310.70	546,936	32,965	34,160	63,605	14,629			535,827
311.00	2,023,060	148,858	7,282					2,179,200
320.10	5,839,408	456,360	5,397	22,566	5,867			6,272,732
320.11	8,798	4,835						13,633
320.20	874,079	52,810						926,889
320.30	725,122	44,174						769,296
TOTAL 320	7,447,407	558,179	5,397	22,566	5,867	0	0	7,982,550
330.00	11,395,661	848,358	17,347	126,089	27,740			12,107,537
331.01	269,394	1,717	108,178				(109,615)	269,674
331.02	9,161,999	882,315	450,735	135,509	696,514			9,663,026
331.03	17,991,092	1,249,132	255,769	212,942	941,204		109,615	18,451,462
331.04	27,406	9,771	18,611					55,788
331.05	270,164	8,542						278,706
331.06	564,060	35,204						599,264
331.07	2,541,422	309,480	60,139	38,717	118,086			2,754,238
331.08	599,762	52,067	4,888					656,717
331.09	39,210	3,436						42,646
331.10	9,928	8						9,936
331.11	5,419	317						5,736
331.12	113,550	3,969	18					117,537
331.14	15,874	5,833						21,707
331.99	1,622,252	177,897						1,800,149
TOTAL 331	33,231,532	2,739,688	898,338	387,167	1,755,804	0	0	34,726,586
333.00	8,128,824	968,487	1,142,927	180,345	735,807	9,017		9,333,103
334.00	6,827,991	970,367	(12,573)	888,352		26,651		6,924,084
335.00	1,557,912	202,811	126,502	104,554	249,884	10,455		1,543,242
336.00	161,565	15,320	74					176,959
340.10	209,524	6,548						216,072
340.20	94,778	4,501						99,279
340.30	103,679	7,338		60,121				50,896
340.40	967,310	75,136						1,042,446
340.50	7,697,367	452,680						8,150,047
TOTAL 340	9,072,658	546,203	0	60,121	0	0	0	9,558,740
341.10	NA							NA
341.20	NA							NA
TOTAL 341	1,212,780	296,831	0	186,797	0	0	0	1,322,814
342.10	51,258	2,710						53,968
342.20	29,545	13,321						42,866
TOTAL 342	80,803	16,031	0	0	0	0	0	96,834
343.10	36,959	2,124						39,083
343.20	353,754	30,097	(648)					383,203
343.30	24,921	1,719						26,640
344.00	36,733	6,946						43,679
345.00	132,069	8,433		1,462				139,040
346.00	1,365,661	197,931						1,563,592
347.00	273,091	27,024	(387)					299,728
<b>SUBTOTAL PLANT</b>	<b>95,636,498</b>	<b>8,712,438</b>	<b>2,232,505</b>	<b>2,228,279</b>	<b>3,236,106</b>	<b>46,123</b>	<b>0</b>	<b>101,163,178</b>
<b>LESS:</b>								
<b>ADVANCES</b>								
304.20	(25,403)	(745)						(26,148)
311.00	(24,828)	(301)						(25,129)
330.00	(151,573)	(429)						(152,002)
331.02	(3,861,608)	(58,188)						(3,919,796)
<b>SUBTOTAL ADVANCES</b>	<b>(4,063,412)</b>	<b>(59,663)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4,123,075)</b>

THE YORK WATER COMPANY

TABLE 2. BRINGFORWARD TO DECEMBER 31, 2022 OF BOOK DEPRECIATION RESERVE AS OF DECEMBER 31, 2021

ACCOUNT	BOOK DEPRECIATION RESERVE AS OF 12/31/2021	+	TWELVE MONTHS 2022 ACCRUALS	+	AMORTIZATION OF NET SALVAGE	-	TWELVE MONTHS 2022 RETIREMENTS	-	PROJECTED COST OF REMOVAL	+	PROJECTED GROSS SALVAGE	+	ACQUISITIONS AND TRANSFERS	=	BOOK DEPRECIATION RESERVE AS OF 12/31/2022
(1)	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)
<b>CONTRIBUTIONS</b>															
304.20	(74,268)		(3,646)												(77,914)
304.30	(3,144)		(57)												(3,201)
305.00	(21,349)		(777)												(22,126)
311.00	(26,665)		(752)												(27,417)
320.00	(6,229)		(79)												(6,308)
330.00	(596,031)		(33,989)												(630,020)
331.01	(8,097)		(412)												(8,509)
331.02	(5,869,083)		(429,762)												(6,298,845)
331.03	(293,843)		(47,571)												(341,414)
331.07	(12,688)		(923)												(13,611)
333.00	(107,350)		(6,078)												(113,428)
334.00	(33,756)		(276)												(34,032)
335.00	(24,026)		(834)												(24,860)
340.40	(4,493)														(4,493)
<b>SUBTOTAL CONTRIBUTIONS</b>	<b>(7,081,022)</b>		<b>(525,156)</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>(7,606,178)</b>
<b>TOTAL</b>	<b>84,492,064</b>		<b>8,127,619</b>		<b>2,232,505</b>		<b>2,228,279</b>		<b>3,236,106</b>		<b>46,123</b>		<b>0</b>		<b>89,433,925</b>

THE YORK WATER COMPANY

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DEPRECIABLE GROUP		ORIGINAL COST AS OF 12/31/2021	ORIGINAL COST AS OF 12/31/2022	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)
<b>INTANGIBLE PLANT</b>					
301	ORGANIZATION	5,302.09	5,302.09		
302	FRANCHISES AND CONSENTS	4,917.92	4,917.92		
<b>TOTAL INTANGIBLE PLANT</b>		<b>10,220.01</b>	<b>10,220.01</b>		
<b>NONDEPRECIABLE PLANT</b>					
303.11	WATER RIGHTS	39,971.90	39,971.90		
303.12	RESERVOIR LAND	858,813.47	858,813.47		
303.2	POWER AND PUMPING LAND	1,078,522.25	1,078,522.25		
303.3	PURIFICATION LAND	53,458.80	53,458.80		
303.4	TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	142,462.57	142,462.57		
303.5	DISTRIBUTION RESERVOIR AND STANDPIPE LAND	621,755.64	621,755.64		
303.61	OFFICE LAND	115,023.00	115,023.00		
303.62	STORES, SHOP AND GARAGE LAND	135,844.51	135,844.51		
<b>TOTAL NONDEPRECIABLE PLANT</b>		<b>3,045,852.14</b>	<b>3,045,852.14</b>		
<b>DEPRECIABLE PLANT</b>					
304.15	OTHER WATER SOURCE STRUCTURES	211,038.12	211,038.12	2.31	4,875
304.2	POWER AND PUMPING STRUCTURES	17,026,726.79	17,531,451.79	2.16	373,228
304.3	PURIFICATION BUILDINGS	4,338,925.40	4,573,571.88	2.64	117,645
304.61	OFFICE BUILDINGS	1,556,469.59	1,692,103.14	2.52	40,932
304.62	STORES, SHOP AND GARAGE BUILDINGS	2,960,454.65	3,109,699.58	3.74	113,512
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	495,218.40	500,593.40	4.47	22,256
305	COLLECTING AND IMPOUNDING RESERVOIRS	6,170,342.15	7,240,292.25	1.54	103,262
306	LAKE, RIVER AND OTHER INTAKES	3,657,305.15	3,657,305.15	1.99	72,780
307	WELLS AND SPRINGS	96,027.22	96,027.22	2.95	2,833
309	SUPPLY MAINS	8,635,080.87	8,742,553.06	1.72	149,448
310.2	POWER GENERATION EQUIPMENT	2,879,763.69	2,987,853.69	3.18	93,295
310.7	OIL ENGINE PUMPING EQUIPMENT	1,275,779.52	1,212,174.45	2.65	32,965
311	ELECTRIC PUMPING EQUIPMENT				
	PUMPING EQUIPMENT	5,539,518.06	5,955,319.54	2.59	148,858
	SCADA EQUIPMENT	698,223.47	698,223.47	0.00	0
	TOTAL ACCOUNT 311	6,237,741.53	6,653,543.01		148,858
320	FILTERS, BASINS AND PIPING	17,106,456.55	17,597,724.73	2.63	456,360
	OTHER SMALL TREATMENT FACILITIES	122,698.46	167,698.46	3.33	4,835
	CHEMICAL TREATMENT EQUIPMENT	2,014,362.94	2,095,362.94	2.57	52,810
	ELECTRONIC CONTROL EQUIPMENT	1,367,610.98	1,367,610.98	3.23	44,174
	TOTAL ACCOUNT 320	20,611,128.93	21,228,397.11		558,179
330	DISTRIBUTION RESERVOIRS AND STANDPIPES	23,745,926.71	26,157,503.00	3.40	848,358
331	TRANSMISSION AND DISTRIBUTION MAINS				
	CAST IRON MAINS - 4 INCH AND UNDER	365,282.09	365,282.09	0.47	1,717
	CAST IRON MAINS - 6 INCH AND 8 INCH	63,417,377.21	71,287,261.12	1.31	882,315
	CAST IRON MAINS - 10 INCH AND OVER	118,943,181.80	133,406,792.65	0.99	1,249,132
	TRANSITE	241,258.83	241,258.83	4.05	9,771
	CONCRETE	573,313.73	573,313.73	1.49	8,542
	STEEL	2,496,725.64	2,496,725.64	1.41	35,204
	VALVES AND VALVE BOXES	23,643,161.28	26,272,908.71	1.24	309,480
	COPPER, PLASTIC AND GALVANIZED	2,975,268.02	2,975,268.02	1.75	52,067
	VAULTS	270,583.20	270,583.20	1.27	3,436
	VENTURI TUBES	10,026.74	10,026.74	0.08	8
	EMERGENCY BYPASS PIPING	11,093.71	11,093.71	2.86	317
	METERING EQUIPMENT	166,748.81	166,748.81	2.38	3,969
	AUTOMATIC FLUSHERS	126,811.27	126,811.27	4.60	5,833
	CLEANING & LINING	9,327,109.13	10,661,341.21	1.78	177,897
	TOTAL ACCOUNT 331	222,567,941.46	248,865,415.73		2,739,688
333	SERVICES	52,731,235.30	54,878,390.50	1.80	968,487
334	METERS	20,477,331.22	20,552,979.17	4.73	970,367
335	FIRE HYDRANTS	10,079,413.64	10,937,243.57	1.93	202,811
336	BACKFLOW PREVENTERS	562,119.21	594,119.25	2.65	15,320

THE YORK WATER COMPANY

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DEPRECIABLE GROUP		ORIGINAL COST AS OF 12/31/2021	ORIGINAL COST AS OF 12/31/2022	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)
340	OFFICE FURNITURE AND EQUIPMENT				
	FURNITURE	308,883.03	308,883.03	2.12	6,548
	EQUIPMENT	113,798.88	118,798.88	3.87	4,501
	MAIL MACHINE	116,750.44	126,629.44	6.03	7,338
	COMPUTER	1,141,891.58	1,191,513.33	6.44	75,136
	ENTERPRISE SOFTWARE	10,377,347.90	10,875,247.90	4.26	452,680
	TOTAL ACCOUNT 340	12,058,671.83	12,621,072.58		546,203
341	TRANSPORTATION EQUIPMENT				
	CARS	194,108.26	269,108.26		
	TRUCKS	1,703,069.46	1,852,976.47		
	TOTAL ACCOUNT 341	1,897,177.72	2,122,084.73	**	296,831
342	STORES EQUIPMENT				
	OTHER	101,487.77	101,487.77	2.67	2,710
	TOWMOTOR	114,994.47	114,994.47	**	13,321
	TOTAL ACCOUNT 342	216,482.24	216,482.24		16,031
343.1	SHOP EQUIPMENT	71,313.03	79,313.03	2.82	2,124
343.2	TOOLS AND WORK EQUIPMENT	753,609.39	789,809.39	3.90	30,097
343.3	TRACTOR AND EQUIPMENT	34,370.50	34,370.50	5.00	1,719
344	LABORATORY EQUIPMENT	137,003.48	137,003.48	5.07	6,946
345	POWER OPERATED EQUIPMENT	128,071.94	153,590.94	**	8,433
346	COMMUNICATION EQUIPMENT	3,043,966.38	3,102,966.38	6.44	197,931
347	MISCELLANEOUS EQUIPMENT	511,103.72	546,586.33	5.11	27,024
	<b>TOTAL DEPRECIABLE PLANT</b>	<b>425,167,739.78</b>	<b>461,225,534.67</b>		<b>8,712,438</b>
	<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>428,223,811.93</b>	<b>464,281,606.82</b>		<b>8,712,438</b>
<b>CUSTOMERS' ADVANCES FOR CONSTRUCTION</b>					
304.2	POWER AND PUMPING STRUCTURES	36,183.63	36,183.63	2.06	745
311	ELECTRIC PUMPING EQUIPMENT	31,044.95	31,044.95	0.97	301
330	DISTRIBUTION RESERVOIRS AND STANDPIPES	158,930.80	158,930.80	0.27	429
331	TRANSMISSION AND DISTRIBUTION MAINS				
	CAST IRON MAINS - 6 INCH AND 8 INCH	8,551,830.59	8,562,215.64	0.68	58,188
	<b>TOTAL CUSTOMERS' ADVANCES FOR CONSTRUCTION</b>	<b>8,777,989.97</b>	<b>8,788,375.02</b>		<b>59,663</b>
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>					
303.5	DISTRIBUTION RESERVOIR AND STANDPIPE LAND	194,260.97	194,260.97		
304.2	POWER AND PUMPING STRUCTURES	130,686.69	130,686.69	2.79	3,646
304.3	PURIFICATION BUILDINGS	4,562.38	4,562.38	1.25	57
305	COLLECTING AND IMPOUNDING RESERVOIRS	70,625.00	70,625.00	1.10	777
311	ELECTRIC PUMPING EQUIPMENT	47,000.00	47,000.00	1.60	752
320	PURIFICATION SYSTEM				
	CHEMICAL TREATMENT EQUIPMENT	7,698.00	7,698.00	1.03	79
330	DISTRIBUTION RESERVOIRS AND STANDPIPES	1,541,834.66	1,541,834.66	2.20	33,989
331	TRANSMISSION AND DISTRIBUTION MAINS				
	CAST IRON MAINS - 4 INCH AND UNDER	28,020.10	28,020.10	1.47	412
	CAST IRON MAINS - 6 INCH AND 8 INCH	33,360,329.65	33,789,944.60	1.28	429,762
	CAST IRON MAINS - 10 INCH AND OVER	4,757,083.69	4,757,083.69	1.00	47,571
	VALVES AND VALVE BOXES	79,579.37	79,579.37	1.16	923
	TOTAL ACCOUNT 331	38,225,012.81	38,654,627.76		478,668
333	SERVICES	416,300.14	416,300.14	1.46	6,078
334	METERS	35,905.94	35,905.94	0.77	276
335	FIRE HYDRANTS	61,300.24	61,300.24	1.36	834
340	OFFICE FURNITURE AND EQUIPMENT				
	COMPUTER	4,492.86	4,492.86	0.00	0
	<b>TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION</b>	<b>40,739,679.69</b>	<b>41,169,294.64</b>		<b>525,156</b>
	<b>TOTAL UTILITY PLANT</b>	<b>378,706,142.27</b>	<b>414,323,937.16</b>		<b>8,127,619</b>

\*\* Annual Accrual is charged to Clearing Account by Asset

THE YORK WATER COMPANY

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

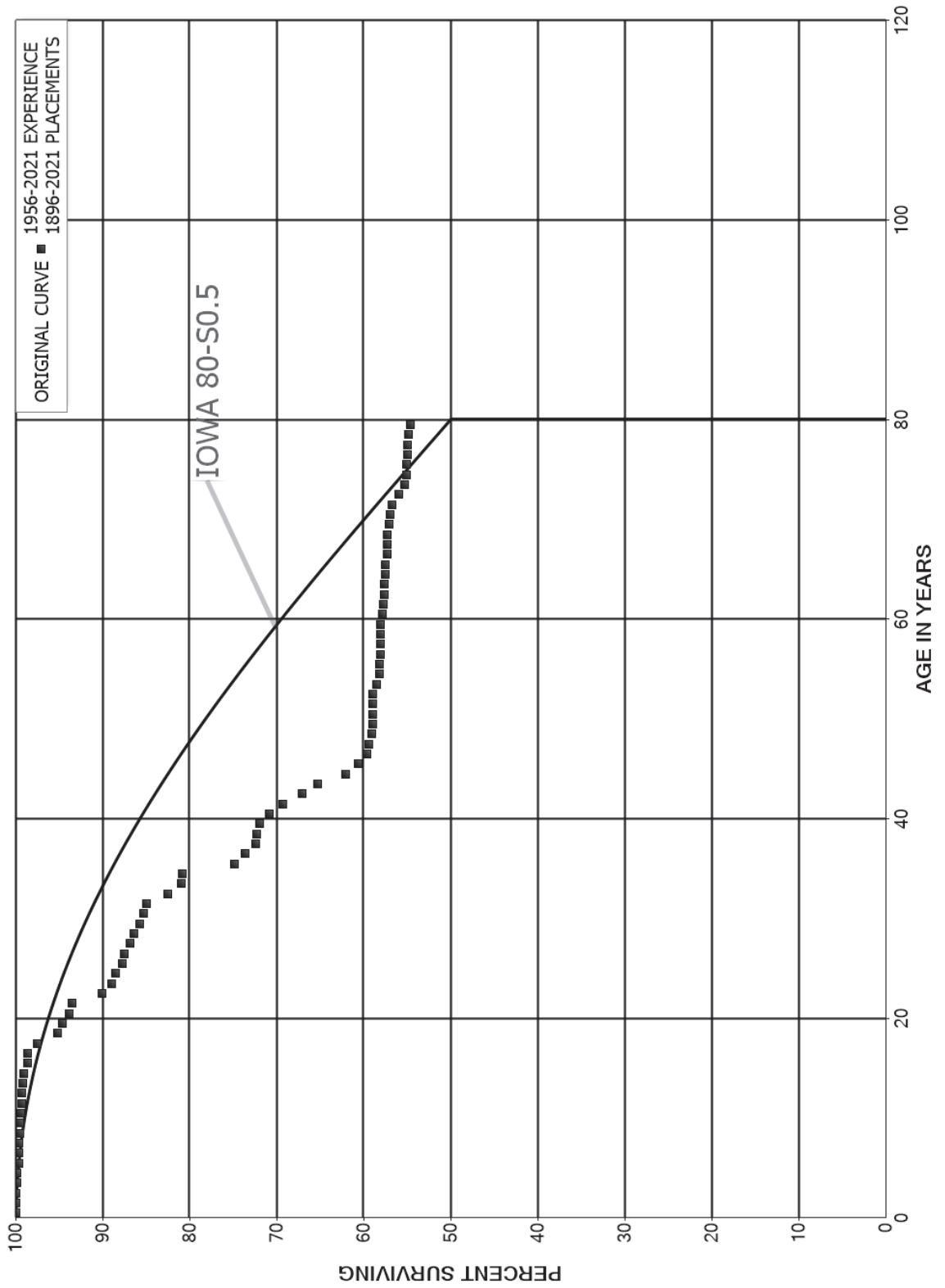
ACCOUNT (1)	2018		2019		2020		2021		2022		NET SALVAGE (12)*	SALVAGE ACCURAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
304.20										4,800	(4,800)	(960)
304.30		9,400				6,430					(15,830)	(3,166)
304.61			3,750	1,590			2,129			1,127	(2,129)	(426)
304.62		722									311	62
304.63		13,132								440,448	(13,132)	(2,626)
305.00				8,557				5,835			(449,005)	(89,801)
306.00							2,619				(5,935)	(1,187)
309.00										14,629	(2,619)	(524)
310.70			450	2,992			191,894				(14,629)	(2,926)
311.00		9,557		2,147						5,867	(203,994)	(40,799)
320.00		374				6,110				27,740	(14,499)	(2,900)
330.00						55,096	243				(83,079)	(16,616)
331.00		441,897	1,343	648,648	1,220,234		1,583,232	4,012		1,755,804	(5,644,459)	(1,128,892)
333.00	24,821	1,385,495	1,690	822,424	1,088,959		1,123,315	6,912	9,017	735,807	(5,090,966)	(1,018,193)
334.00	20,153	521	20,667	3,876	2,209		6,435	14,049	26,651		76,016	15,203
335.00	2,033	115,339	9,013	88,949	(899)		214,896	11,901	10,455	249,884	(809,717)	(161,943)
336.00		371									(371)	(74)
343.20					238						3,238	648
347.00			1,260		675			3,000			1,935	387
<b>TOTAL</b>	<b>47,007</b>	<b>1,976,807</b>	<b>38,172</b>	<b>1,579,184</b>	<b>30,146</b>	<b>2,552,190</b>	<b>39,874</b>	<b>3,130,699</b>	<b>46,123</b>	<b>3,236,106</b>	<b>(12,273,665)</b>	<b>(2,454,733)</b>

\* Column (12) equals the summation of Columns (2) through (11).

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## **PART VI. SERVICE LIFE STATISTICS**

THE YORK WATER COMPANY  
 ACCOUNTS 304.2, 304.3 AND 320 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY

ACCOUNTS 304.2, 304.3 AND 320 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1896-2021

EXPERIENCE BAND 1956-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	39,156,967	2,609	0.0001	0.9999	100.00
0.5	36,149,903	3,587	0.0001	0.9999	99.99
1.5	35,984,191	5,029	0.0001	0.9999	99.98
2.5	35,775,420	52,334	0.0015	0.9985	99.97
3.5	29,812,288	12,029	0.0004	0.9996	99.82
4.5	29,670,762	33,727	0.0011	0.9989	99.78
5.5	28,224,726	14,004	0.0005	0.9995	99.67
6.5	26,340,007	14,521	0.0006	0.9994	99.62
7.5	24,688,202	9,406	0.0004	0.9996	99.57
8.5	24,578,819	15,408	0.0006	0.9994	99.53
9.5	23,551,539	12,294	0.0005	0.9995	99.46
10.5	23,089,802	19,721	0.0009	0.9991	99.41
11.5	22,743,587	17,546	0.0008	0.9992	99.33
12.5	18,920,353	13,072	0.0007	0.9993	99.25
13.5	18,506,248	24,659	0.0013	0.9987	99.18
14.5	10,719,232	48,377	0.0045	0.9955	99.05
15.5	10,399,500	1,244	0.0001	0.9999	98.60
16.5	4,902,890	52,387	0.0107	0.9893	98.59
17.5	4,799,120	117,734	0.0245	0.9755	97.54
18.5	4,372,373	25,085	0.0057	0.9943	95.15
19.5	4,219,036	31,923	0.0076	0.9924	94.60
20.5	4,111,646	16,081	0.0039	0.9961	93.88
21.5	4,022,932	147,328	0.0366	0.9634	93.52
22.5	3,837,723	50,024	0.0130	0.9870	90.09
23.5	3,690,815	18,351	0.0050	0.9950	88.92
24.5	3,928,376	33,397	0.0085	0.9915	88.48
25.5	3,896,482	11,532	0.0030	0.9970	87.72
26.5	3,812,404	28,994	0.0076	0.9924	87.46
27.5	3,568,636	17,010	0.0048	0.9952	86.80
28.5	3,505,167	27,639	0.0079	0.9921	86.38
29.5	3,477,377	17,307	0.0050	0.9950	85.70
30.5	3,461,248	11,656	0.0034	0.9966	85.28
31.5	3,437,239	99,231	0.0289	0.9711	84.99
32.5	3,241,972	60,469	0.0187	0.9813	82.54
33.5	3,170,046	7,631	0.0024	0.9976	81.00
34.5	3,093,931	230,330	0.0744	0.9256	80.80
35.5	2,764,291	45,023	0.0163	0.9837	74.79
36.5	2,701,627	44,224	0.0164	0.9836	73.57
37.5	2,673,336	4,946	0.0018	0.9982	72.36
38.5	2,602,241	8,518	0.0033	0.9967	72.23



THE YORK WATER COMPANY

ACCOUNTS 304.2, 304.3 AND 320 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2021

EXPERIENCE BAND 1956-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,407,198	38,814	0.0161	0.9839	71.99
40.5	2,297,901	50,805	0.0221	0.9779	70.83
41.5	2,196,458	69,032	0.0314	0.9686	69.27
42.5	2,055,000	54,197	0.0264	0.9736	67.09
43.5	1,372,244	68,597	0.0500	0.9500	65.32
44.5	1,300,665	29,319	0.0225	0.9775	62.06
45.5	1,228,950	21,113	0.0172	0.9828	60.66
46.5	1,151,412	3,378	0.0029	0.9971	59.61
47.5	1,136,464	6,388	0.0056	0.9944	59.44
48.5	1,127,698	2,073	0.0018	0.9982	59.11
49.5	1,125,302	70	0.0001	0.9999	59.00
50.5	985,057	884	0.0009	0.9991	58.99
51.5	984,173	104	0.0001	0.9999	58.94
52.5	982,144	7,127	0.0073	0.9927	58.93
53.5	974,185	5,217	0.0054	0.9946	58.51
54.5	1,037,372	312	0.0003	0.9997	58.19
55.5	1,019,338	1,126	0.0011	0.9989	58.18
56.5	1,018,212	622	0.0006	0.9994	58.11
57.5	1,014,676	18	0.0000	1.0000	58.08
58.5	1,013,873	1,099	0.0011	0.9989	58.07
59.5	1,031,686	2,437	0.0024	0.9976	58.01
60.5	1,029,248	1,796	0.0017	0.9983	57.87
61.5	974,294	3,335	0.0034	0.9966	57.77
62.5	970,524	241	0.0002	0.9998	57.58
63.5	959,681	1,283	0.0013	0.9987	57.56
64.5	628,087		0.0000	1.0000	57.48
65.5	623,208	1,814	0.0029	0.9971	57.48
66.5	560,837		0.0000	1.0000	57.32
67.5	560,802	69	0.0001	0.9999	57.32
68.5	560,690	2,553	0.0046	0.9954	57.31
69.5	557,500	660	0.0012	0.9988	57.05
70.5	556,725	2,684	0.0048	0.9952	56.98
71.5	553,312	6,881	0.0124	0.9876	56.71
72.5	544,915	6,881	0.0126	0.9874	56.00
73.5	536,105	1,864	0.0035	0.9965	55.29
74.5	533,341	11	0.0000	1.0000	55.10
75.5	522,948	1,995	0.0038	0.9962	55.10
76.5	520,953		0.0000	1.0000	54.89
77.5	520,834	328	0.0006	0.9994	54.89
78.5	520,486	2,158	0.0041	0.9959	54.86

THE YORK WATER COMPANY

ACCOUNTS 304.2, 304.3 AND 320 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2021			EXPERIENCE BAND 1956-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	488,706		0.0000	1.0000	54.63
80.5	488,706	38	0.0001	0.9999	54.63
81.5	488,668		0.0000	1.0000	54.62
82.5	488,668	1,885	0.0039	0.9961	54.62
83.5	486,784	3,948	0.0081	0.9919	54.41
84.5	482,836	5,572	0.0115	0.9885	53.97
85.5	477,439	5,433	0.0114	0.9886	53.35
86.5	472,005		0.0000	1.0000	52.74
87.5	472,005	303	0.0006	0.9994	52.74
88.5	471,692	1,967	0.0042	0.9958	52.71
89.5	423,909		0.0000	1.0000	52.49
90.5	100,137		0.0000	1.0000	52.49
91.5	98,539		0.0000	1.0000	52.49
92.5	98,539		0.0000	1.0000	52.49
93.5	98,089		0.0000	1.0000	52.49
94.5	97,922		0.0000	1.0000	52.49
95.5	96,213	93	0.0010	0.9990	52.49
96.5	91,886		0.0000	1.0000	52.44
97.5	91,886		0.0000	1.0000	52.44
98.5	91,886		0.0000	1.0000	52.44
99.5	91,886		0.0000	1.0000	52.44
100.5	91,886		0.0000	1.0000	52.44
101.5	91,886		0.0000	1.0000	52.44
102.5	91,886		0.0000	1.0000	52.44
103.5	91,886		0.0000	1.0000	52.44
104.5	91,886		0.0000	1.0000	52.44
105.5	91,886		0.0000	1.0000	52.44
106.5	91,886	808	0.0088	0.9912	52.44
107.5	91,077		0.0000	1.0000	51.98
108.5	84,120		0.0000	1.0000	51.98
109.5	84,120		0.0000	1.0000	51.98
110.5	84,120		0.0000	1.0000	51.98
111.5	77,712		0.0000	1.0000	51.98
112.5	77,712		0.0000	1.0000	51.98
113.5	77,562		0.0000	1.0000	51.98
114.5	77,562		0.0000	1.0000	51.98
115.5	77,562		0.0000	1.0000	51.98
116.5	77,562		0.0000	1.0000	51.98
117.5	77,562	47	0.0006	0.9994	51.98
118.5	77,515		0.0000	1.0000	51.95

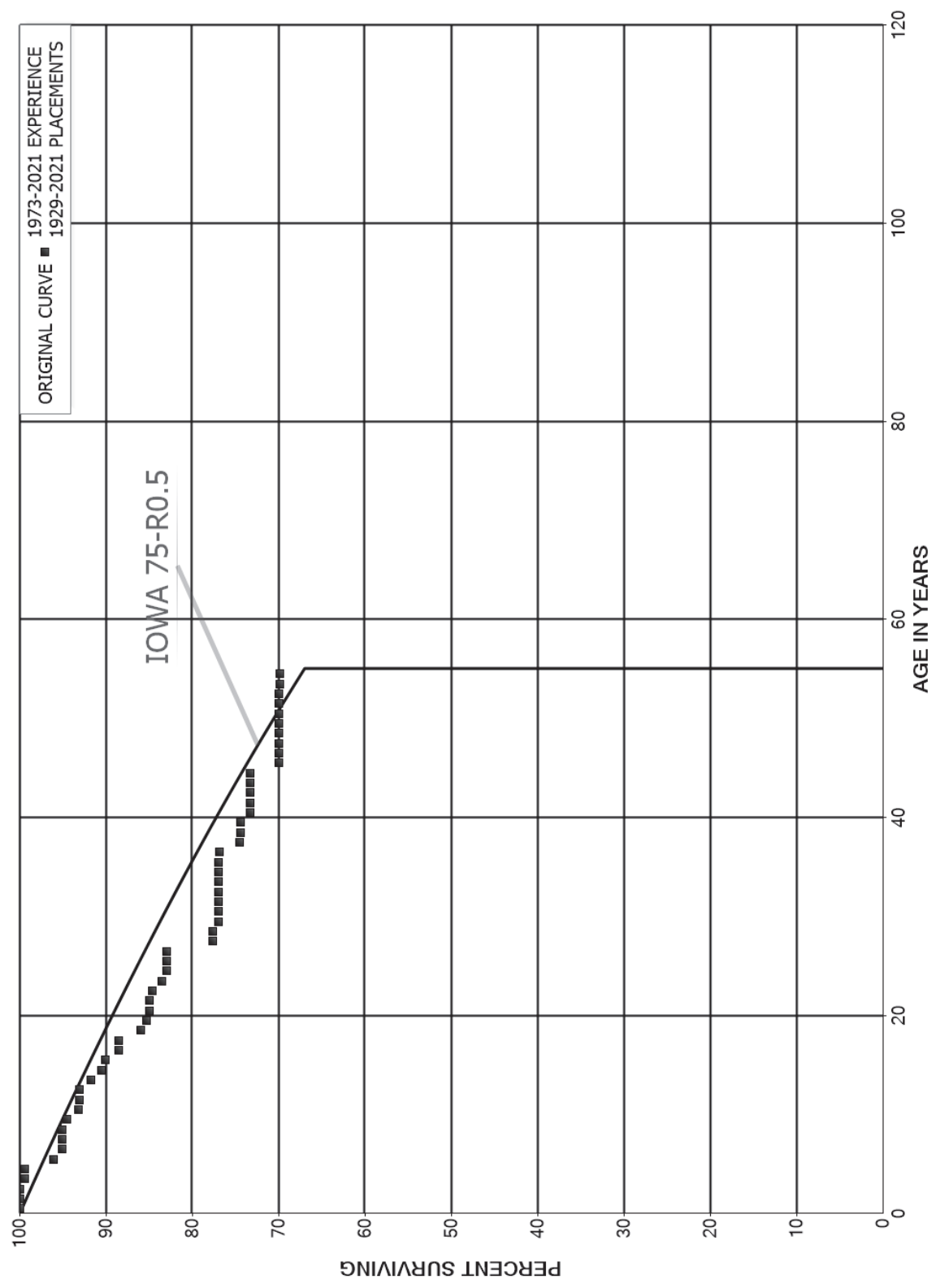
THE YORK WATER COMPANY

ACCOUNTS 304.2, 304.3 AND 320 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2021			EXPERIENCE BAND 1956-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	77,515		0.0000	1.0000	51.95
120.5	9,225		0.0000	1.0000	51.95
121.5	9,225		0.0000	1.0000	51.95
122.5	9,225		0.0000	1.0000	51.95
123.5	9,225		0.0000	1.0000	51.95
124.5	9,225		0.0000	1.0000	51.95
125.5					51.95

THE YORK WATER COMPANY  
 ACCOUNT 304.61 OFFICE BUILDINGS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY

ACCOUNT 304.61 OFFICE BUILDINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2021

EXPERIENCE BAND 1973-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,496,650		0.0000	1.0000	100.00
0.5	1,342,380		0.0000	1.0000	100.00
1.5	1,281,245		0.0000	1.0000	100.00
2.5	1,274,154	8,257	0.0065	0.9935	100.00
3.5	1,276,897		0.0000	1.0000	99.35
4.5	1,248,461	40,659	0.0326	0.9674	99.35
5.5	1,080,701	11,691	0.0108	0.9892	96.12
6.5	1,080,326		0.0000	1.0000	95.08
7.5	1,055,200		0.0000	1.0000	95.08
8.5	1,049,129	6,858	0.0065	0.9935	95.08
9.5	1,025,468	14,200	0.0138	0.9862	94.46
10.5	1,001,037	708	0.0007	0.9993	93.15
11.5	978,675		0.0000	1.0000	93.08
12.5	978,675	13,699	0.0140	0.9860	93.08
13.5	965,540	13,110	0.0136	0.9864	91.78
14.5	942,852	4,425	0.0047	0.9953	90.53
15.5	836,770	14,429	0.0172	0.9828	90.11
16.5	792,916		0.0000	1.0000	88.55
17.5	756,094	22,517	0.0298	0.9702	88.55
18.5	729,433	5,121	0.0070	0.9930	85.92
19.5	692,144	3,414	0.0049	0.9951	85.31
20.5	633,097		0.0000	1.0000	84.89
21.5	595,872	1,565	0.0026	0.9974	84.89
22.5	590,450	8,308	0.0141	0.9859	84.67
23.5	582,142	3,520	0.0060	0.9940	83.48
24.5	551,596		0.0000	1.0000	82.97
25.5	168,799		0.0000	1.0000	82.97
26.5	168,799	10,942	0.0648	0.9352	82.97
27.5	157,857		0.0000	1.0000	77.59
28.5	157,346	1,228	0.0078	0.9922	77.59
29.5	156,118		0.0000	1.0000	76.99
30.5	154,715		0.0000	1.0000	76.99
31.5	154,715		0.0000	1.0000	76.99
32.5	154,715		0.0000	1.0000	76.99
33.5	149,957	21	0.0001	0.9999	76.99
34.5	145,797		0.0000	1.0000	76.98
35.5	145,797	355	0.0024	0.9976	76.98
36.5	70,241	2,083	0.0297	0.9703	76.79
37.5	60,332	135	0.0022	0.9978	74.51
38.5	56,983		0.0000	1.0000	74.35

THE YORK WATER COMPANY

ACCOUNT 304.61 OFFICE BUILDINGS

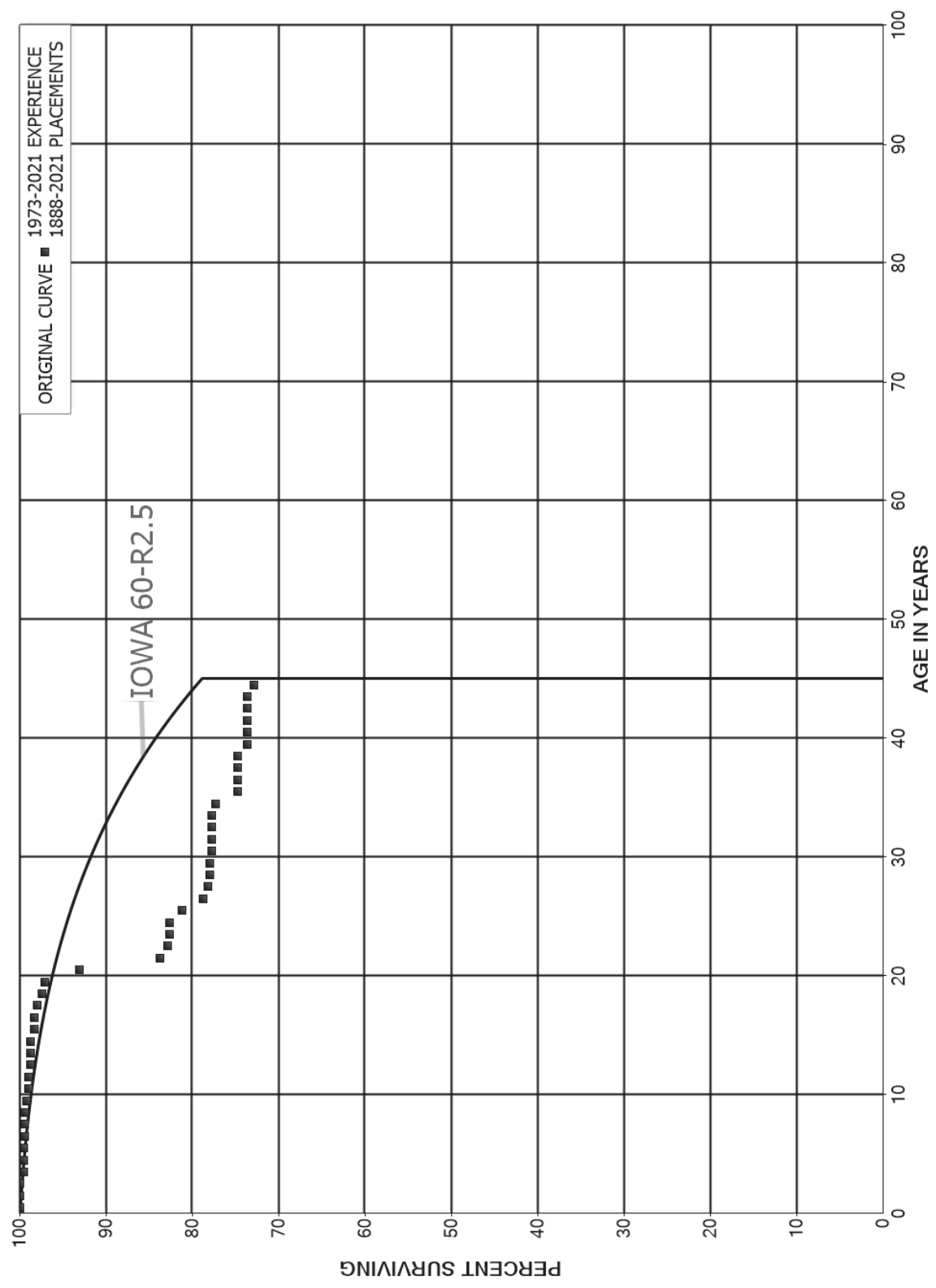
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2021			EXPERIENCE BAND 1973-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	54,250	804	0.0148	0.9852	74.35	
40.5	52,700		0.0000	1.0000	73.25	
41.5	52,135		0.0000	1.0000	73.25	
42.5	45,592		0.0000	1.0000	73.25	
43.5	275,621		0.0000	1.0000	73.25	
44.5	275,621	12,285	0.0446	0.9554	73.25	
45.5	258,164		0.0000	1.0000	69.98	
46.5	257,970		0.0000	1.0000	69.98	
47.5	257,970		0.0000	1.0000	69.98	
48.5	257,970		0.0000	1.0000	69.98	
49.5	257,970		0.0000	1.0000	69.98	
50.5	254,699	130	0.0005	0.9995	69.98	
51.5	250,704	64	0.0003	0.9997	69.94	
52.5	249,909	350	0.0014	0.9986	69.93	
53.5	247,342		0.0000	1.0000	69.83	
54.5	247,162		0.0000	1.0000	69.83	
55.5	232,524	5,361	0.0231	0.9769	69.83	
56.5	226,304		0.0000	1.0000	68.22	
57.5	226,089	2,021	0.0089	0.9911	68.22	
58.5	224,068	140	0.0006	0.9994	67.61	
59.5	223,928		0.0000	1.0000	67.57	
60.5	223,928		0.0000	1.0000	67.57	
61.5	223,928		0.0000	1.0000	67.57	
62.5	223,363		0.0000	1.0000	67.57	
63.5	223,363		0.0000	1.0000	67.57	
64.5	222,828		0.0000	1.0000	67.57	
65.5	222,672		0.0000	1.0000	67.57	
66.5	222,672		0.0000	1.0000	67.57	
67.5	222,672	209	0.0009	0.9991	67.57	
68.5	222,463		0.0000	1.0000	67.50	
69.5	222,382		0.0000	1.0000	67.50	
70.5	222,382		0.0000	1.0000	67.50	
71.5	222,382	500	0.0022	0.9978	67.50	
72.5	221,882		0.0000	1.0000	67.35	
73.5	221,762		0.0000	1.0000	67.35	
74.5	221,762		0.0000	1.0000	67.35	
75.5	221,762	617	0.0028	0.9972	67.35	
76.5	221,144	98	0.0004	0.9996	67.16	
77.5	221,047	7,528	0.0341	0.9659	67.13	
78.5	213,519		0.0000	1.0000	64.85	

THE YORK WATER COMPANY  
ACCOUNT 304.61 OFFICE BUILDINGS  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2021			EXPERIENCE BAND 1973-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	213,519		0.0000	1.0000	64.85
80.5	213,519		0.0000	1.0000	64.85
81.5	213,519		0.0000	1.0000	64.85
82.5	213,519		0.0000	1.0000	64.85
83.5	213,519		0.0000	1.0000	64.85
84.5	213,519		0.0000	1.0000	64.85
85.5	213,519		0.0000	1.0000	64.85
86.5	213,519		0.0000	1.0000	64.85
87.5	213,519		0.0000	1.0000	64.85
88.5	213,519		0.0000	1.0000	64.85
89.5	213,486		0.0000	1.0000	64.85
90.5	213,486		0.0000	1.0000	64.85
91.5	213,010		0.0000	1.0000	64.85
92.5					64.85

THE YORK WATER COMPANY  
 ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





THE YORK WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1888-2021

EXPERIENCE BAND 1973-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,301,242		0.0000	1.0000	100.00
0.5	3,277,222	1,400	0.0004	0.9996	100.00
1.5	3,212,204	708	0.0002	0.9998	99.96
2.5	3,207,956	12,829	0.0040	0.9960	99.94
3.5	3,349,779		0.0000	1.0000	99.54
4.5	3,344,877		0.0000	1.0000	99.54
5.5	3,337,656	3,658	0.0011	0.9989	99.54
6.5	3,333,138		0.0000	1.0000	99.43
7.5	3,300,497		0.0000	1.0000	99.43
8.5	2,957,442	6,187	0.0021	0.9979	99.43
9.5	2,871,643	6,739	0.0023	0.9977	99.22
10.5	2,837,423	350	0.0001	0.9999	98.99
11.5	2,833,404	6,962	0.0025	0.9975	98.97
12.5	2,808,183		0.0000	1.0000	98.73
13.5	2,476,455	263	0.0001	0.9999	98.73
14.5	2,296,405	10,398	0.0045	0.9955	98.72
15.5	2,091,660	495	0.0002	0.9998	98.27
16.5	1,901,105	4,843	0.0025	0.9975	98.25
17.5	1,348,686	7,700	0.0057	0.9943	98.00
18.5	1,237,123	5,050	0.0041	0.9959	97.44
19.5	1,221,507	50,652	0.0415	0.9585	97.04
20.5	1,145,408	115,012	0.1004	0.8996	93.02
21.5	1,027,530	10,242	0.0100	0.9900	83.68
22.5	1,006,241	2,453	0.0024	0.9976	82.84
23.5	1,000,044		0.0000	1.0000	82.64
24.5	1,007,827	18,515	0.0184	0.9816	82.64
25.5	988,235	28,780	0.0291	0.9709	81.12
26.5	959,456	7,015	0.0073	0.9927	78.76
27.5	882,678	2,917	0.0033	0.9967	78.19
28.5	879,649	119	0.0001	0.9999	77.93
29.5	879,530	1,915	0.0022	0.9978	77.92
30.5	877,616		0.0000	1.0000	77.75
31.5	811,450		0.0000	1.0000	77.75
32.5	812,007		0.0000	1.0000	77.75
33.5	810,142	4,650	0.0057	0.9943	77.75
34.5	804,371	26,397	0.0328	0.9672	77.30
35.5	769,137		0.0000	1.0000	74.76
36.5	762,226		0.0000	1.0000	74.76
37.5	36,337		0.0000	1.0000	74.76
38.5	36,337	558	0.0153	0.9847	74.76

THE YORK WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2021			EXPERIENCE BAND 1973-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	35,779		0.0000	1.0000	73.62
40.5	35,779		0.0000	1.0000	73.62
41.5	34,087		0.0000	1.0000	73.62
42.5	34,087	21	0.0006	0.9994	73.62
43.5	25,046	251	0.0100	0.9900	73.57
44.5	28,303		0.0000	1.0000	72.83
45.5	27,938		0.0000	1.0000	72.83
46.5	27,938		0.0000	1.0000	72.83
47.5	27,997		0.0000	1.0000	72.83
48.5	27,997		0.0000	1.0000	72.83
49.5	27,997		0.0000	1.0000	72.83
50.5	14,512		0.0000	1.0000	72.83
51.5	14,512		0.0000	1.0000	72.83
52.5	14,512		0.0000	1.0000	72.83
53.5	14,512		0.0000	1.0000	72.83
54.5	14,512		0.0000	1.0000	72.83
55.5	13,399		0.0000	1.0000	72.83
56.5	13,399		0.0000	1.0000	72.83
57.5	13,399		0.0000	1.0000	72.83
58.5	13,399		0.0000	1.0000	72.83
59.5	13,341		0.0000	1.0000	72.83
60.5	13,341		0.0000	1.0000	72.83
61.5	13,341		0.0000	1.0000	72.83
62.5	13,341		0.0000	1.0000	72.83
63.5	13,341		0.0000	1.0000	72.83
64.5	13,341		0.0000	1.0000	72.83
65.5	13,341		0.0000	1.0000	72.83
66.5	13,341		0.0000	1.0000	72.83
67.5	13,341		0.0000	1.0000	72.83
68.5	13,341		0.0000	1.0000	72.83
69.5	13,341		0.0000	1.0000	72.83
70.5	13,341		0.0000	1.0000	72.83
71.5	13,341		0.0000	1.0000	72.83
72.5	13,087		0.0000	1.0000	72.83
73.5	8,509		0.0000	1.0000	72.83
74.5	8,509		0.0000	1.0000	72.83
75.5	8,509		0.0000	1.0000	72.83
76.5	8,509		0.0000	1.0000	72.83
77.5	8,509		0.0000	1.0000	72.83
78.5	8,509		0.0000	1.0000	72.83

THE YORK WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2021			EXPERIENCE BAND 1973-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	8,509		0.0000	1.0000	72.83
80.5	8,509		0.0000	1.0000	72.83
81.5	8,509		0.0000	1.0000	72.83
82.5	8,509		0.0000	1.0000	72.83
83.5	8,509		0.0000	1.0000	72.83
84.5	10,423	3,509	0.3367	0.6633	72.83
85.5	6,914		0.0000	1.0000	48.31
86.5	6,914		0.0000	1.0000	48.31
87.5	6,914		0.0000	1.0000	48.31
88.5	6,914		0.0000	1.0000	48.31
89.5	6,914		0.0000	1.0000	48.31
90.5	6,914		0.0000	1.0000	48.31
91.5	6,914		0.0000	1.0000	48.31
92.5	6,914		0.0000	1.0000	48.31
93.5	6,914		0.0000	1.0000	48.31
94.5	6,914		0.0000	1.0000	48.31
95.5	6,914		0.0000	1.0000	48.31
96.5	5,000		0.0000	1.0000	48.31
97.5	5,000		0.0000	1.0000	48.31
98.5	5,000		0.0000	1.0000	48.31
99.5	5,000		0.0000	1.0000	48.31
100.5	5,000		0.0000	1.0000	48.31
101.5	5,000		0.0000	1.0000	48.31
102.5	5,000		0.0000	1.0000	48.31
103.5	5,000		0.0000	1.0000	48.31
104.5	5,000		0.0000	1.0000	48.31
105.5	5,000		0.0000	1.0000	48.31
106.5	5,000		0.0000	1.0000	48.31
107.5	5,000		0.0000	1.0000	48.31
108.5	5,000		0.0000	1.0000	48.31
109.5	5,000		0.0000	1.0000	48.31
110.5	5,000		0.0000	1.0000	48.31
111.5	5,000		0.0000	1.0000	48.31
112.5	5,000		0.0000	1.0000	48.31
113.5	5,000		0.0000	1.0000	48.31
114.5	5,000		0.0000	1.0000	48.31
115.5	5,000		0.0000	1.0000	48.31
116.5	5,000		0.0000	1.0000	48.31
117.5	5,000		0.0000	1.0000	48.31
118.5	5,000		0.0000	1.0000	48.31

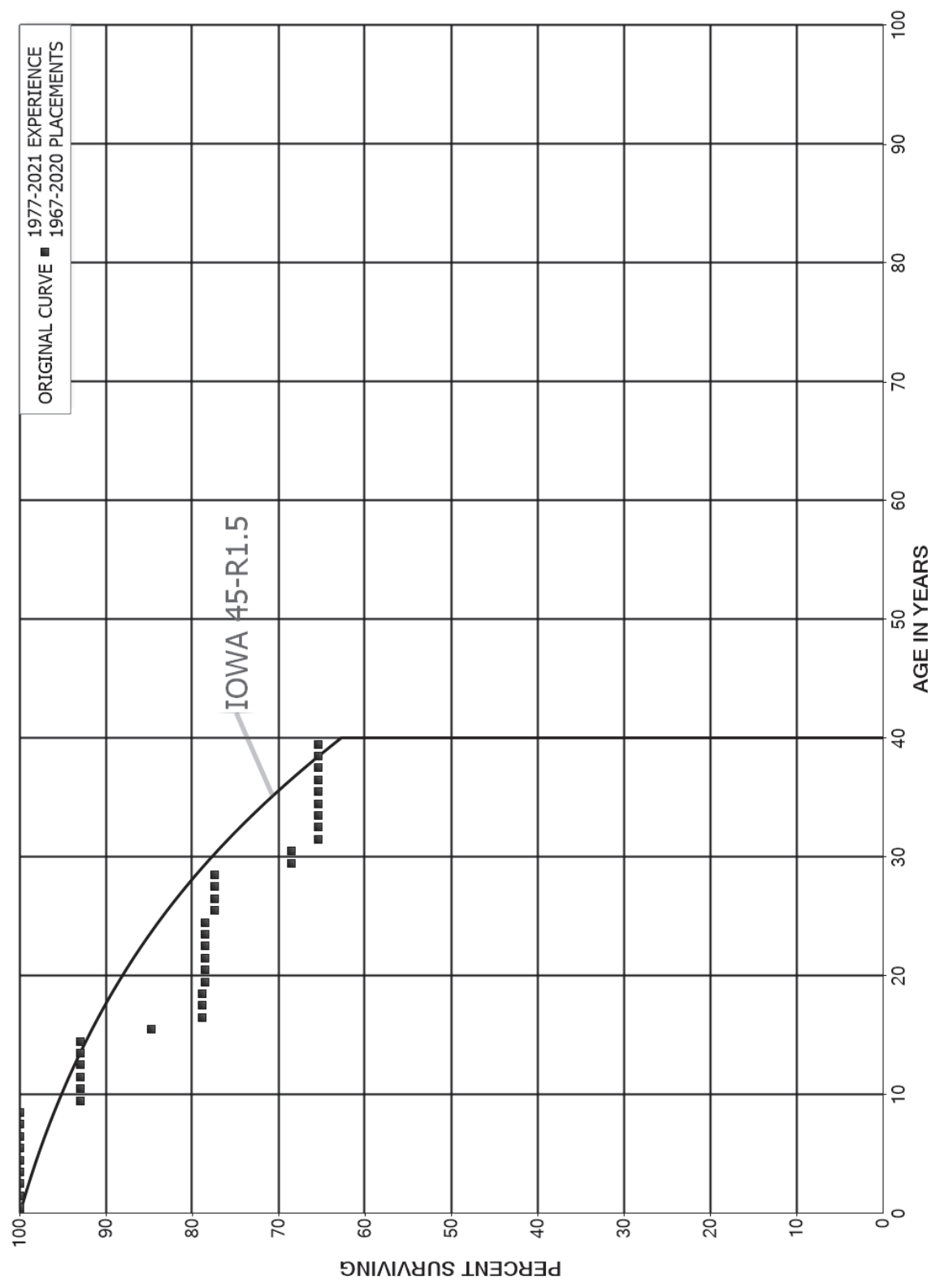
THE YORK WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2021			EXPERIENCE BAND 1973-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	5,000		0.0000	1.0000	48.31
120.5	5,000		0.0000	1.0000	48.31
121.5	5,000		0.0000	1.0000	48.31
122.5					48.31

THE YORK WATER COMPANY  
 ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2020			EXPERIENCE BAND 1977-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	495,441		0.0000	1.0000	100.00
0.5	497,385		0.0000	1.0000	100.00
1.5	382,913		0.0000	1.0000	100.00
2.5	382,913		0.0000	1.0000	100.00
3.5	220,278		0.0000	1.0000	100.00
4.5	220,278		0.0000	1.0000	100.00
5.5	181,905		0.0000	1.0000	100.00
6.5	181,905		0.0000	1.0000	100.00
7.5	188,855		0.0000	1.0000	100.00
8.5	188,855	13,267	0.0703	0.9297	100.00
9.5	175,587		0.0000	1.0000	92.97
10.5	160,298		0.0000	1.0000	92.97
11.5	160,298		0.0000	1.0000	92.97
12.5	157,184		0.0000	1.0000	92.97
13.5	47,795		0.0000	1.0000	92.97
14.5	72,295	6,377	0.0882	0.9118	92.97
15.5	65,918	4,612	0.0700	0.9300	84.77
16.5	61,306		0.0000	1.0000	78.84
17.5	54,356		0.0000	1.0000	78.84
18.5	54,356	232	0.0043	0.9957	78.84
19.5	54,124		0.0000	1.0000	78.51
20.5	54,124		0.0000	1.0000	78.51
21.5	54,124		0.0000	1.0000	78.51
22.5	54,124		0.0000	1.0000	78.51
23.5	54,124		0.0000	1.0000	78.51
24.5	54,124	750	0.0139	0.9861	78.51
25.5	53,374		0.0000	1.0000	77.42
26.5	53,374		0.0000	1.0000	77.42
27.5	53,374		0.0000	1.0000	77.42
28.5	53,374	6,138	0.1150	0.8850	77.42
29.5	42,754		0.0000	1.0000	68.52
30.5	42,754	1,944	0.0455	0.9545	68.52
31.5	40,810		0.0000	1.0000	65.40
32.5	40,810		0.0000	1.0000	65.40
33.5	40,810		0.0000	1.0000	65.40
34.5	40,810		0.0000	1.0000	65.40
35.5	38,237		0.0000	1.0000	65.40
36.5	38,237		0.0000	1.0000	65.40
37.5	38,237		0.0000	1.0000	65.40
38.5	38,237		0.0000	1.0000	65.40

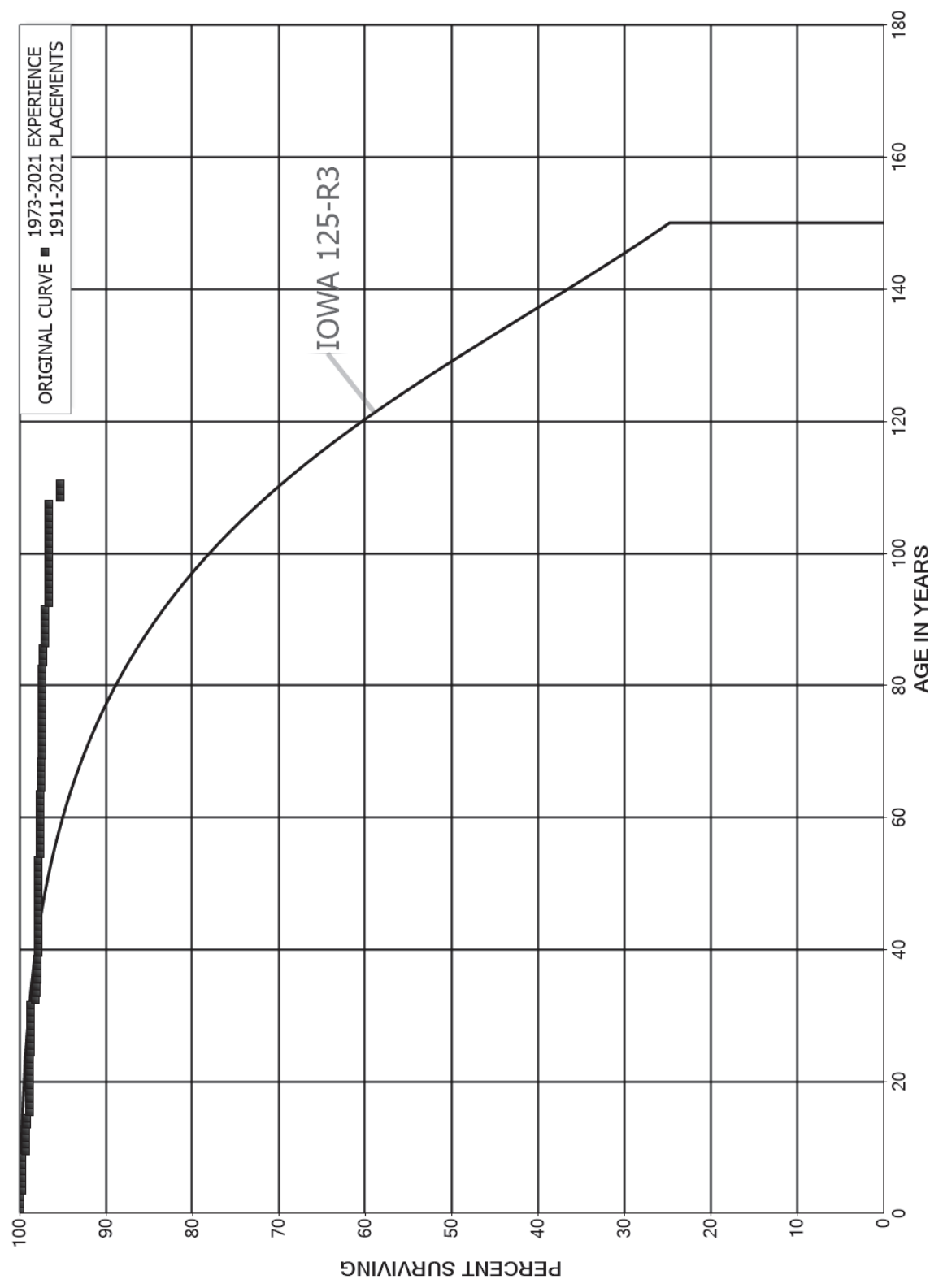
THE YORK WATER COMPANY

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2020			EXPERIENCE BAND 1977-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	38,237	2,595	0.0679	0.9321	65.40	
40.5	35,642	3,154	0.0885	0.9115	60.96	
41.5	44,121		0.0000	1.0000	55.57	
42.5	43,117		0.0000	1.0000	55.57	
43.5	43,117		0.0000	1.0000	55.57	
44.5	36,280		0.0000	1.0000	55.57	
45.5	23,750		0.0000	1.0000	55.57	
46.5	23,750		0.0000	1.0000	55.57	
47.5	23,750		0.0000	1.0000	55.57	
48.5	23,750		0.0000	1.0000	55.57	
49.5	23,750		0.0000	1.0000	55.57	
50.5	23,750	12,250	0.5158	0.4842	55.57	
51.5	11,500		0.0000	1.0000	26.91	
52.5	11,500		0.0000	1.0000	26.91	
53.5	11,500		0.0000	1.0000	26.91	
54.5					26.91	

THE YORK WATER COMPANY  
 ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





THE YORK WATER COMPANY

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2021

EXPERIENCE BAND 1973-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,965,678	1,000	0.0003	0.9997	100.00
0.5	2,949,582		0.0000	1.0000	99.97
1.5	2,819,768		0.0000	1.0000	99.97
2.5	1,403,638	3,085	0.0022	0.9978	99.97
3.5	1,467,223		0.0000	1.0000	99.75
4.5	1,469,544		0.0000	1.0000	99.75
5.5	4,142,651		0.0000	1.0000	99.75
6.5	4,142,651		0.0000	1.0000	99.75
7.5	4,118,752		0.0000	1.0000	99.75
8.5	4,108,438	20,197	0.0049	0.9951	99.75
9.5	4,088,241		0.0000	1.0000	99.26
10.5	3,553,997		0.0000	1.0000	99.26
11.5	3,553,997		0.0000	1.0000	99.26
12.5	3,553,997	1,625	0.0005	0.9995	99.26
13.5	3,505,422		0.0000	1.0000	99.21
14.5	3,559,573	12,217	0.0034	0.9966	99.21
15.5	3,547,911	2,627	0.0007	0.9993	98.87
16.5	3,819,010		0.0000	1.0000	98.80
17.5	3,799,310	75	0.0000	1.0000	98.80
18.5	3,688,753		0.0000	1.0000	98.80
19.5	3,562,463		0.0000	1.0000	98.80
20.5	3,344,459		0.0000	1.0000	98.80
21.5	3,344,459		0.0000	1.0000	98.80
22.5	3,339,293		0.0000	1.0000	98.80
23.5	3,339,293	2,566	0.0008	0.9992	98.80
24.5	3,297,703		0.0000	1.0000	98.72
25.5	3,294,598	916	0.0003	0.9997	98.72
26.5	3,293,683		0.0000	1.0000	98.69
27.5	3,293,683		0.0000	1.0000	98.69
28.5	3,274,926		0.0000	1.0000	98.69
29.5	3,271,429		0.0000	1.0000	98.69
30.5	3,271,467		0.0000	1.0000	98.69
31.5	3,222,493	17,517	0.0054	0.9946	98.69
32.5	3,204,976	2,176	0.0007	0.9993	98.16
33.5	3,202,800	88	0.0000	1.0000	98.09
34.5	3,201,726	4,477	0.0014	0.9986	98.09
35.5	3,197,249		0.0000	1.0000	97.95
36.5	3,197,249	54	0.0000	1.0000	97.95
37.5	3,197,195		0.0000	1.0000	97.95
38.5	3,192,998	2,263	0.0007	0.9993	97.95

THE YORK WATER COMPANY

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2021			EXPERIENCE BAND 1973-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	3,196,086	250	0.0001	0.9999	97.88	
40.5	3,194,620		0.0000	1.0000	97.87	
41.5	3,155,161		0.0000	1.0000	97.87	
42.5	3,133,708		0.0000	1.0000	97.87	
43.5	3,133,708		0.0000	1.0000	97.87	
44.5	3,155,829		0.0000	1.0000	97.87	
45.5	3,151,000		0.0000	1.0000	97.87	
46.5	3,151,000	1,376	0.0004	0.9996	97.87	
47.5	3,149,624		0.0000	1.0000	97.83	
48.5	3,149,624	930	0.0003	0.9997	97.83	
49.5	3,148,695		0.0000	1.0000	97.80	
50.5	3,148,695		0.0000	1.0000	97.80	
51.5	3,145,578		0.0000	1.0000	97.80	
52.5	3,081,085		0.0000	1.0000	97.80	
53.5	3,081,026	4,797	0.0016	0.9984	97.80	
54.5	411,455		0.0000	1.0000	97.65	
55.5	411,455		0.0000	1.0000	97.65	
56.5	411,455		0.0000	1.0000	97.65	
57.5	411,455		0.0000	1.0000	97.65	
58.5	411,455		0.0000	1.0000	97.65	
59.5	411,455		0.0000	1.0000	97.65	
60.5	411,455		0.0000	1.0000	97.65	
61.5	568,279		0.0000	1.0000	97.65	
62.5	568,279		0.0000	1.0000	97.65	
63.5	514,209	1,032	0.0020	0.9980	97.65	
64.5	512,987		0.0000	1.0000	97.45	
65.5	195,361		0.0000	1.0000	97.45	
66.5	194,204		0.0000	1.0000	97.45	
67.5	194,204		0.0000	1.0000	97.45	
68.5	194,204	37	0.0002	0.9998	97.45	
69.5	194,167		0.0000	1.0000	97.43	
70.5	194,167	27	0.0001	0.9999	97.43	
71.5	194,140		0.0000	1.0000	97.42	
72.5	194,140	20	0.0001	0.9999	97.42	
73.5	194,120		0.0000	1.0000	97.41	
74.5	194,120		0.0000	1.0000	97.41	
75.5	194,120		0.0000	1.0000	97.41	
76.5	194,120		0.0000	1.0000	97.41	
77.5	194,120		0.0000	1.0000	97.41	
78.5	194,120		0.0000	1.0000	97.41	

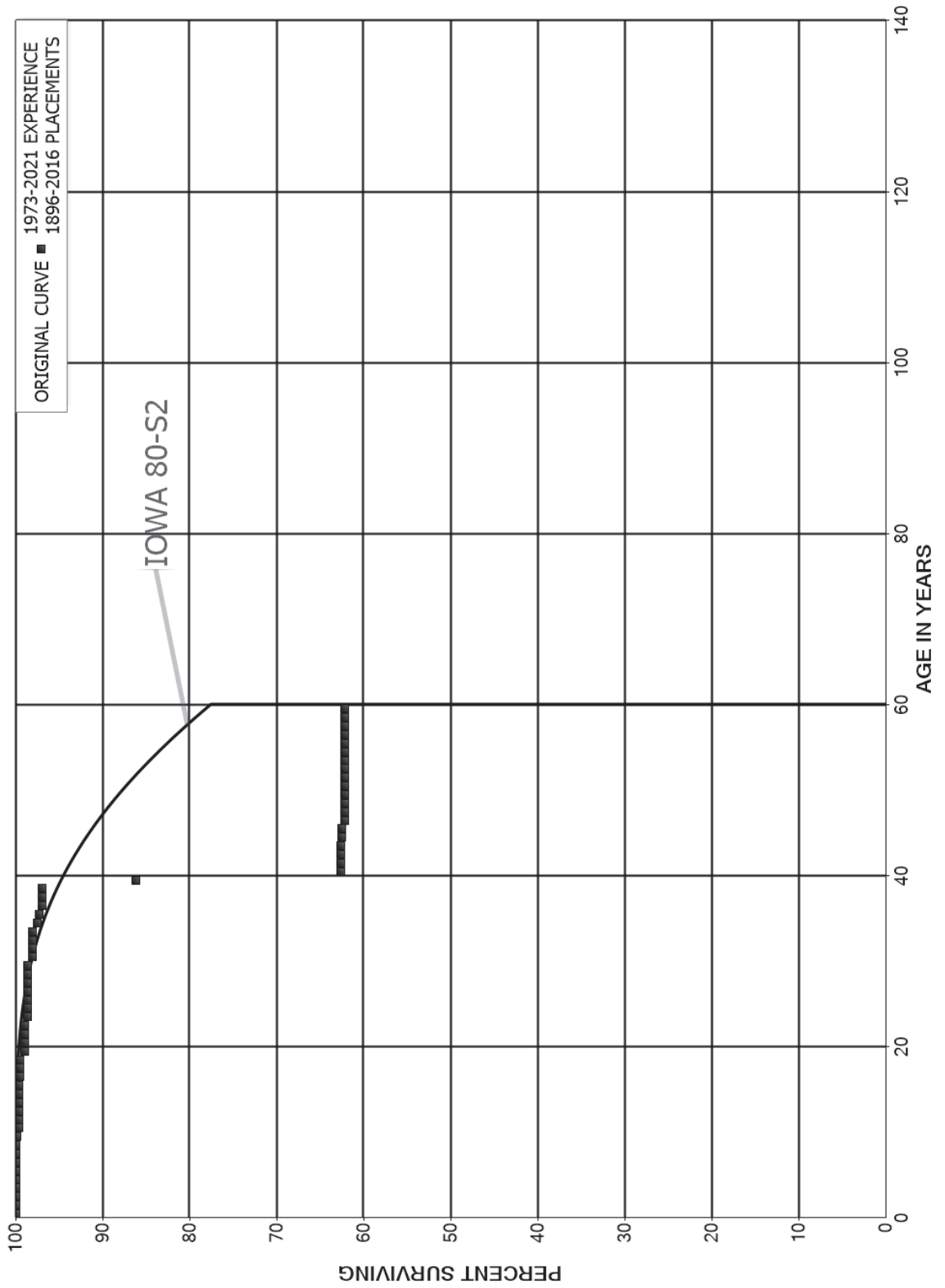
THE YORK WATER COMPANY

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2021			EXPERIENCE BAND 1973-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	194,120		0.0000	1.0000	97.41
80.5	194,120		0.0000	1.0000	97.41
81.5	194,120		0.0000	1.0000	97.41
82.5	194,120	234	0.0012	0.9988	97.41
83.5	193,886		0.0000	1.0000	97.29
84.5	193,886		0.0000	1.0000	97.29
85.5	193,886	415	0.0021	0.9979	97.29
86.5	193,471		0.0000	1.0000	97.08
87.5	193,400	14	0.0001	0.9999	97.08
88.5	181,823		0.0000	1.0000	97.08
89.5	181,823	11	0.0001	0.9999	97.08
90.5	181,813		0.0000	1.0000	97.07
91.5	181,620	869	0.0048	0.9952	97.07
92.5	180,751		0.0000	1.0000	96.61
93.5	155,516		0.0000	1.0000	96.61
94.5	155,516		0.0000	1.0000	96.61
95.5	155,516		0.0000	1.0000	96.61
96.5	155,516		0.0000	1.0000	96.61
97.5	155,516		0.0000	1.0000	96.61
98.5	155,516		0.0000	1.0000	96.61
99.5	155,516		0.0000	1.0000	96.61
100.5	155,516		0.0000	1.0000	96.61
101.5	155,516		0.0000	1.0000	96.61
102.5	155,516		0.0000	1.0000	96.61
103.5	155,516		0.0000	1.0000	96.61
104.5	155,516		0.0000	1.0000	96.61
105.5	155,516		0.0000	1.0000	96.61
106.5	155,516		0.0000	1.0000	96.61
107.5	155,516	2,123	0.0137	0.9863	96.61
108.5	153,393		0.0000	1.0000	95.29
109.5	153,393		0.0000	1.0000	95.29
110.5					95.29

THE YORK WATER COMPANY  
 ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1896-2016

EXPERIENCE BAND 1973-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,628,986		0.0000	1.0000	100.00
0.5	3,628,986		0.0000	1.0000	100.00
1.5	3,628,986		0.0000	1.0000	100.00
2.5	3,628,986		0.0000	1.0000	100.00
3.5	3,629,298		0.0000	1.0000	100.00
4.5	3,644,625		0.0000	1.0000	100.00
5.5	3,636,924	2,022	0.0006	0.9994	100.00
6.5	3,635,257	149	0.0000	1.0000	99.94
7.5	3,635,108	1,486	0.0004	0.9996	99.94
8.5	3,633,770	2,454	0.0007	0.9993	99.90
9.5	3,631,317	6,063	0.0017	0.9983	99.83
10.5	3,625,254		0.0000	1.0000	99.67
11.5	3,622,754		0.0000	1.0000	99.67
12.5	3,626,774	355	0.0001	0.9999	99.67
13.5	3,576,419	1,029	0.0003	0.9997	99.66
14.5	3,495,670		0.0000	1.0000	99.63
15.5	3,177,729	2,555	0.0008	0.9992	99.63
16.5	2,993,302	2,136	0.0007	0.9993	99.55
17.5	324,308	35	0.0001	0.9999	99.48
18.5	315,348	1,454	0.0046	0.9954	99.47
19.5	313,481		0.0000	1.0000	99.01
20.5	310,337	212	0.0007	0.9993	99.01
21.5	302,217		0.0000	1.0000	98.94
22.5	299,242	860	0.0029	0.9971	98.94
23.5	298,382		0.0000	1.0000	98.65
24.5	174,952	75	0.0004	0.9996	98.65
25.5	174,877		0.0000	1.0000	98.61
26.5	174,877		0.0000	1.0000	98.61
27.5	173,977		0.0000	1.0000	98.61
28.5	149,549		0.0000	1.0000	98.61
29.5	149,549	794	0.0053	0.9947	98.61
30.5	148,755		0.0000	1.0000	98.09
31.5	128,523		0.0000	1.0000	98.09
32.5	128,523		0.0000	1.0000	98.09
33.5	120,659	720	0.0060	0.9940	98.09
34.5	119,939	240	0.0020	0.9980	97.50
35.5	122,562	518	0.0042	0.9958	97.31
36.5	122,045		0.0000	1.0000	96.90
37.5	108,599		0.0000	1.0000	96.90
38.5	108,148	11,921	0.1102	0.8898	96.90

THE YORK WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2016			EXPERIENCE BAND 1973-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	96,226	26,372	0.2741	0.7259	86.22
40.5	68,247		0.0000	1.0000	62.59
41.5	68,247		0.0000	1.0000	62.59
42.5	66,347		0.0000	1.0000	62.59
43.5	66,347	83	0.0012	0.9988	62.59
44.5	66,264		0.0000	1.0000	62.51
45.5	65,441	319	0.0049	0.9951	62.51
46.5	63,906		0.0000	1.0000	62.21
47.5	63,802		0.0000	1.0000	62.21
48.5	63,802		0.0000	1.0000	62.21
49.5	63,802		0.0000	1.0000	62.21
50.5	63,802		0.0000	1.0000	62.21
51.5	63,802		0.0000	1.0000	62.21
52.5	63,802		0.0000	1.0000	62.21
53.5	49,569		0.0000	1.0000	62.21
54.5	49,493		0.0000	1.0000	62.21
55.5	49,493		0.0000	1.0000	62.21
56.5	49,493		0.0000	1.0000	62.21
57.5	49,345		0.0000	1.0000	62.21
58.5	49,345		0.0000	1.0000	62.21
59.5	49,345		0.0000	1.0000	62.21
60.5	49,345		0.0000	1.0000	62.21
61.5	45,324		0.0000	1.0000	62.21
62.5	45,324		0.0000	1.0000	62.21
63.5	7,027		0.0000	1.0000	62.21
64.5	7,027		0.0000	1.0000	62.21
65.5	7,027		0.0000	1.0000	62.21
66.5	7,027		0.0000	1.0000	62.21
67.5	7,027		0.0000	1.0000	62.21
68.5	7,027		0.0000	1.0000	62.21
69.5	6,810		0.0000	1.0000	62.21
70.5	6,810		0.0000	1.0000	62.21
71.5	6,724		0.0000	1.0000	62.21
72.5	6,724		0.0000	1.0000	62.21
73.5	4,726		0.0000	1.0000	62.21
74.5	4,726		0.0000	1.0000	62.21
75.5	4,726		0.0000	1.0000	62.21
76.5	15,347		0.0000	1.0000	62.21
77.5	15,347		0.0000	1.0000	62.21
78.5	15,347		0.0000	1.0000	62.21

THE YORK WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2016			EXPERIENCE BAND 1973-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	15,347		0.0000	1.0000	62.21
80.5	15,347		0.0000	1.0000	62.21
81.5	15,347		0.0000	1.0000	62.21
82.5	15,347		0.0000	1.0000	62.21
83.5	15,347		0.0000	1.0000	62.21
84.5	12,567		0.0000	1.0000	62.21
85.5	12,567		0.0000	1.0000	62.21
86.5	10,621		0.0000	1.0000	62.21
87.5	10,621		0.0000	1.0000	62.21
88.5	10,621		0.0000	1.0000	62.21
89.5	10,621		0.0000	1.0000	62.21
90.5	10,621		0.0000	1.0000	62.21
91.5	10,621		0.0000	1.0000	62.21
92.5	10,621		0.0000	1.0000	62.21
93.5	10,621		0.0000	1.0000	62.21
94.5	10,621		0.0000	1.0000	62.21
95.5	10,621		0.0000	1.0000	62.21
96.5	10,621		0.0000	1.0000	62.21
97.5	10,621		0.0000	1.0000	62.21
98.5	10,621		0.0000	1.0000	62.21
99.5	10,621		0.0000	1.0000	62.21
100.5	10,621		0.0000	1.0000	62.21
101.5	10,621		0.0000	1.0000	62.21
102.5	10,621		0.0000	1.0000	62.21
103.5	10,621		0.0000	1.0000	62.21
104.5	10,621		0.0000	1.0000	62.21
105.5	10,621		0.0000	1.0000	62.21
106.5	10,621		0.0000	1.0000	62.21
107.5	10,621		0.0000	1.0000	62.21
108.5	10,621		0.0000	1.0000	62.21
109.5	10,621		0.0000	1.0000	62.21
110.5	10,621		0.0000	1.0000	62.21
111.5	10,621		0.0000	1.0000	62.21
112.5	10,621		0.0000	1.0000	62.21
113.5	10,621		0.0000	1.0000	62.21
114.5	10,621		0.0000	1.0000	62.21
115.5	10,621		0.0000	1.0000	62.21
116.5	10,621		0.0000	1.0000	62.21
117.5	10,621		0.0000	1.0000	62.21
118.5	10,621		0.0000	1.0000	62.21

THE YORK WATER COMPANY

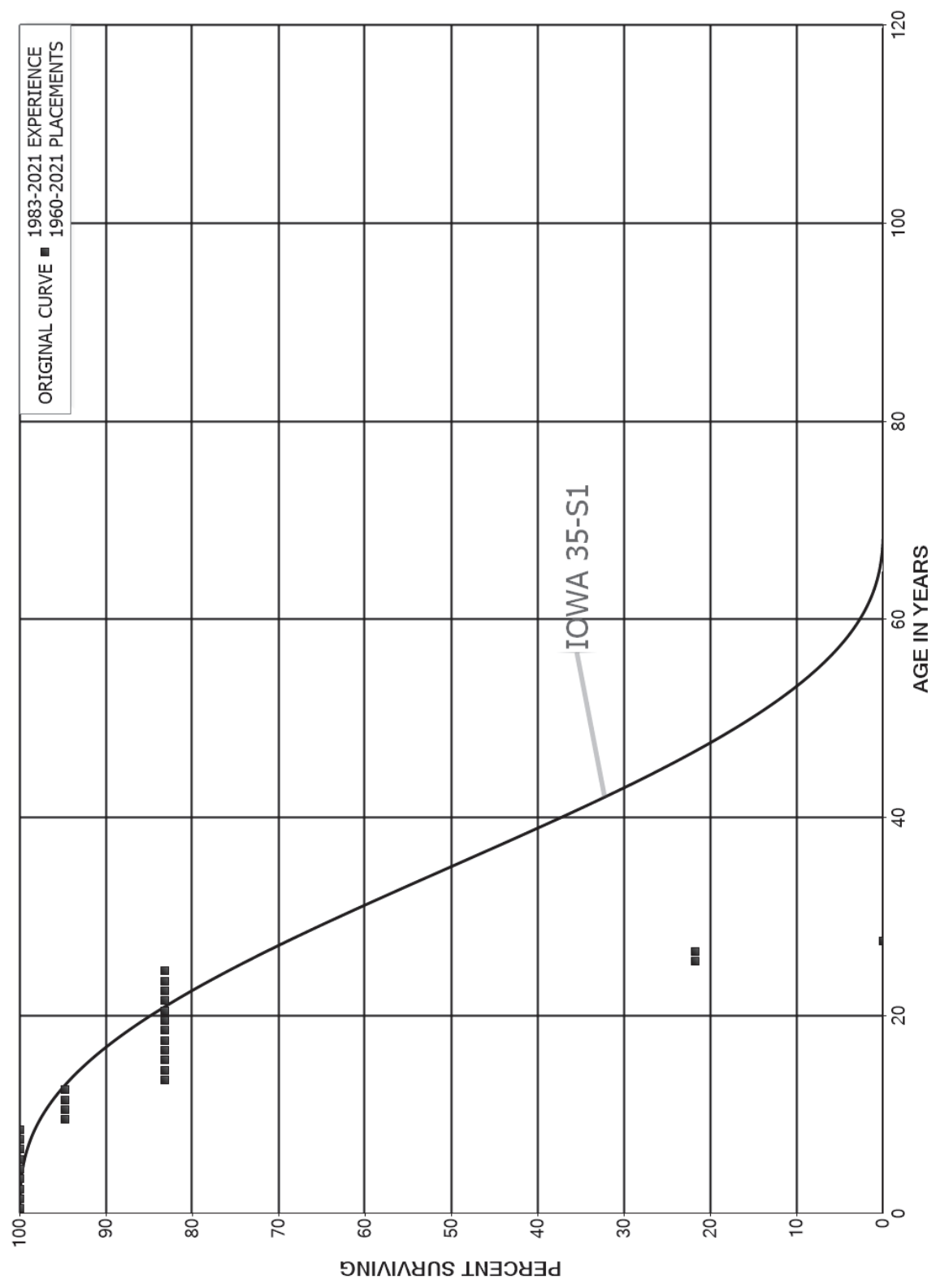
ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2016			EXPERIENCE BAND 1973-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	10,621		0.0000	1.0000	62.21
120.5	10,621		0.0000	1.0000	62.21
121.5	10,621		0.0000	1.0000	62.21
122.5	10,621		0.0000	1.0000	62.21
123.5	10,621		0.0000	1.0000	62.21
124.5	10,621		0.0000	1.0000	62.21
125.5					62.21



THE YORK WATER COMPANY  
 ACCOUNT 307 WELLS AND SPRINGS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY

ACCOUNT 307 WELLS AND SPRINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2021

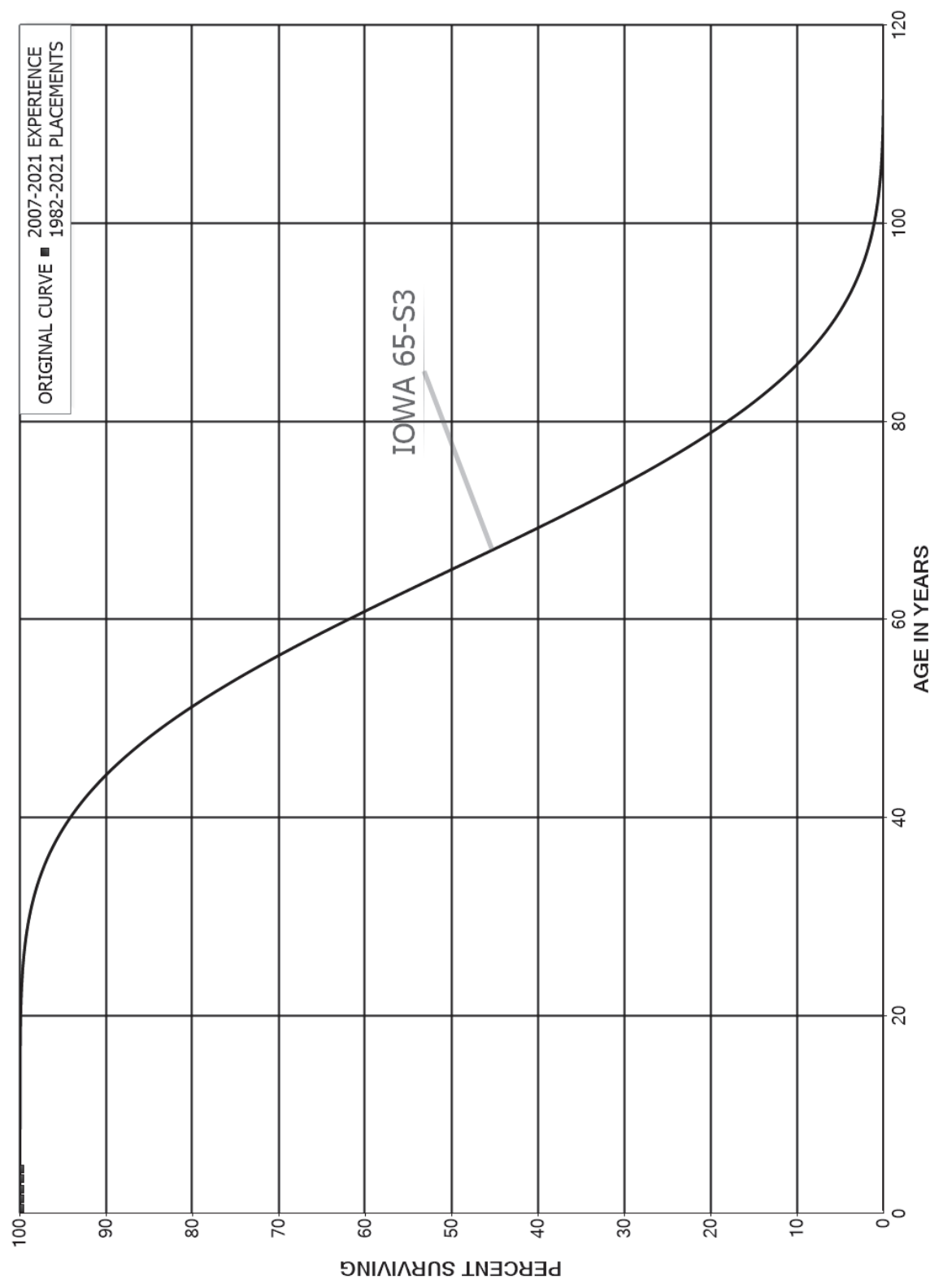
EXPERIENCE BAND 1983-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	57,040		0.0000	1.0000	100.00
0.5	11,363		0.0000	1.0000	100.00
1.5	11,363		0.0000	1.0000	100.00
2.5	11,363		0.0000	1.0000	100.00
3.5	11,363		0.0000	1.0000	100.00
4.5	12,533		0.0000	1.0000	100.00
5.5	19,703		0.0000	1.0000	100.00
6.5	19,703		0.0000	1.0000	100.00
7.5	19,703		0.0000	1.0000	100.00
8.5	22,198	1,170	0.0527	0.9473	100.00
9.5	21,028		0.0000	1.0000	94.73
10.5	27,627		0.0000	1.0000	94.73
11.5	27,627		0.0000	1.0000	94.73
12.5	20,457	2,495	0.1220	0.8780	94.73
13.5	17,962		0.0000	1.0000	83.18
14.5	6,599		0.0000	1.0000	83.18
15.5	13,604		0.0000	1.0000	83.18
16.5	13,604		0.0000	1.0000	83.18
17.5	7,005		0.0000	1.0000	83.18
18.5	7,005		0.0000	1.0000	83.18
19.5	10,005		0.0000	1.0000	83.18
20.5	10,005		0.0000	1.0000	83.18
21.5	10,005		0.0000	1.0000	83.18
22.5	4,064		0.0000	1.0000	83.18
23.5	4,064		0.0000	1.0000	83.18
24.5	4,064	3,000	0.7382	0.2618	83.18
25.5	1,064		0.0000	1.0000	21.78
26.5	1,064	1,064	1.0000		21.78
27.5					
28.5	8,255		0.0000		
29.5	8,255		0.0000		
30.5	15,330		0.0000		
31.5	15,330		0.0000		
32.5	15,330		0.0000		
33.5	15,330		0.0000		
34.5	15,330		0.0000		
35.5	15,330		0.0000		
36.5	15,330		0.0000		
37.5	8,255		0.0000		
38.5					

THE YORK WATER COMPANY  
ACCOUNT 307 WELLS AND SPRINGS  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2021			EXPERIENCE BAND 1983-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5	2,884		0.0000		
44.5	2,884		0.0000		
45.5	2,884		0.0000		
46.5	2,884		0.0000		
47.5	2,884		0.0000		
48.5	2,884		0.0000		
49.5	2,884		0.0000		
50.5	2,884		0.0000		
51.5	2,884		0.0000		
52.5	2,884		0.0000		
53.5					

THE YORK WATER COMPANY  
 ACCOUNT 309 SUPPLY MAINS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY

ACCOUNT 309 SUPPLY MAINS

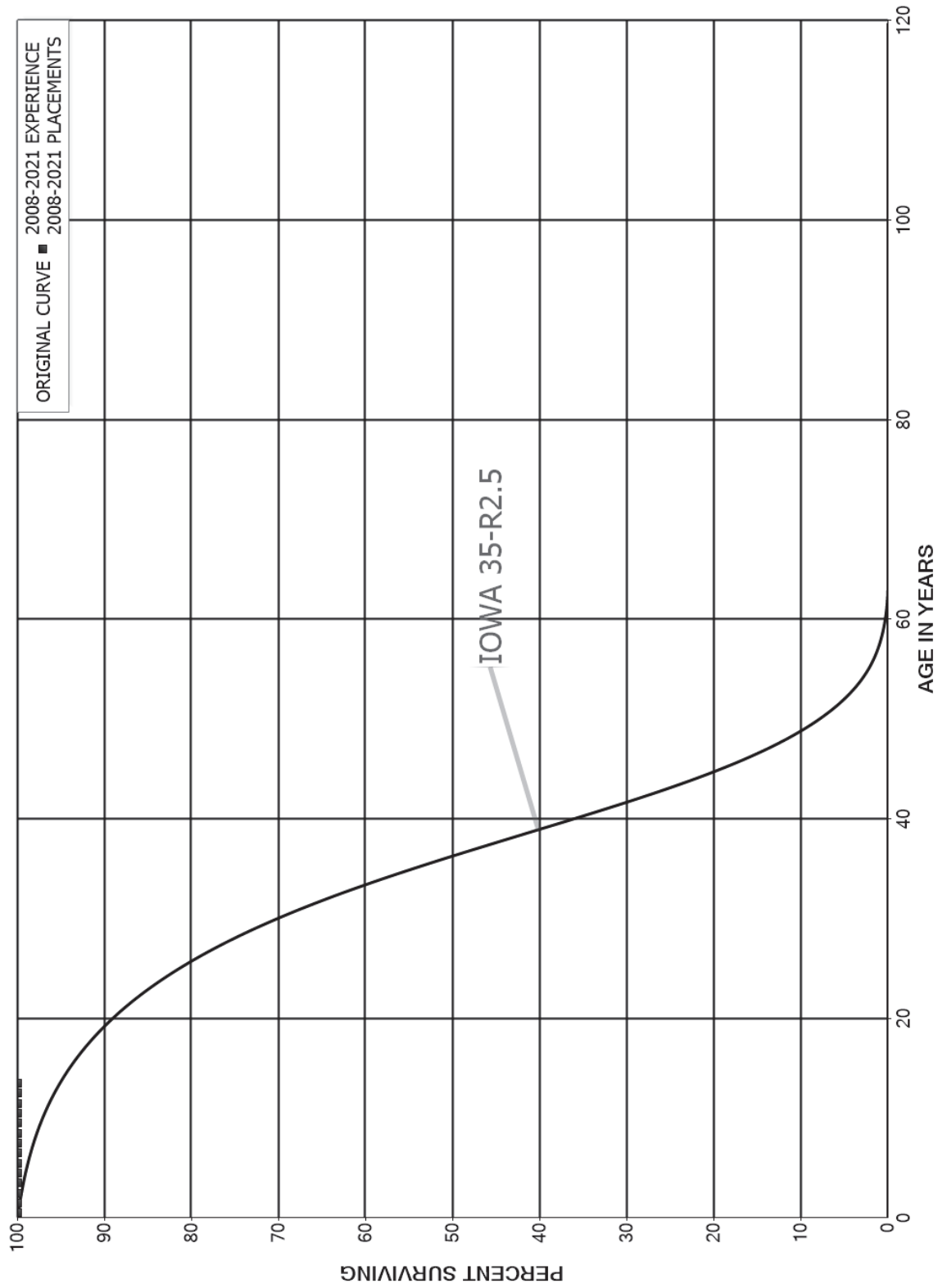
ORIGINAL LIFE TABLE

PLACEMENT BAND 1982-2021

EXPERIENCE BAND 2007-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,494,030		0.0000	1.0000	100.00
0.5	8,173,498		0.0000	1.0000	100.00
1.5	8,173,498		0.0000	1.0000	100.00
2.5	8,166,516		0.0000	1.0000	100.00
3.5	6,399,065		0.0000	1.0000	100.00
4.5					100.00
5.5					
6.5					
7.5					
8.5					
9.5					
10.5					
11.5					
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5	177,419		0.0000		
25.5	177,419		0.0000		
26.5	177,419		0.0000		
27.5	177,419		0.0000		
28.5	177,419		0.0000		
29.5	177,419		0.0000		
30.5	177,419		0.0000		
31.5	177,419		0.0000		
32.5	177,419		0.0000		
33.5	177,419		0.0000		
34.5	177,419		0.0000		
35.5	177,419		0.0000		
36.5	177,419		0.0000		
37.5	177,419		0.0000		
38.5	177,419	36,368	0.2050		
39.5					

THE YORK WATER COMPANY  
 ACCOUNT 310.2 POWER GENERATION EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



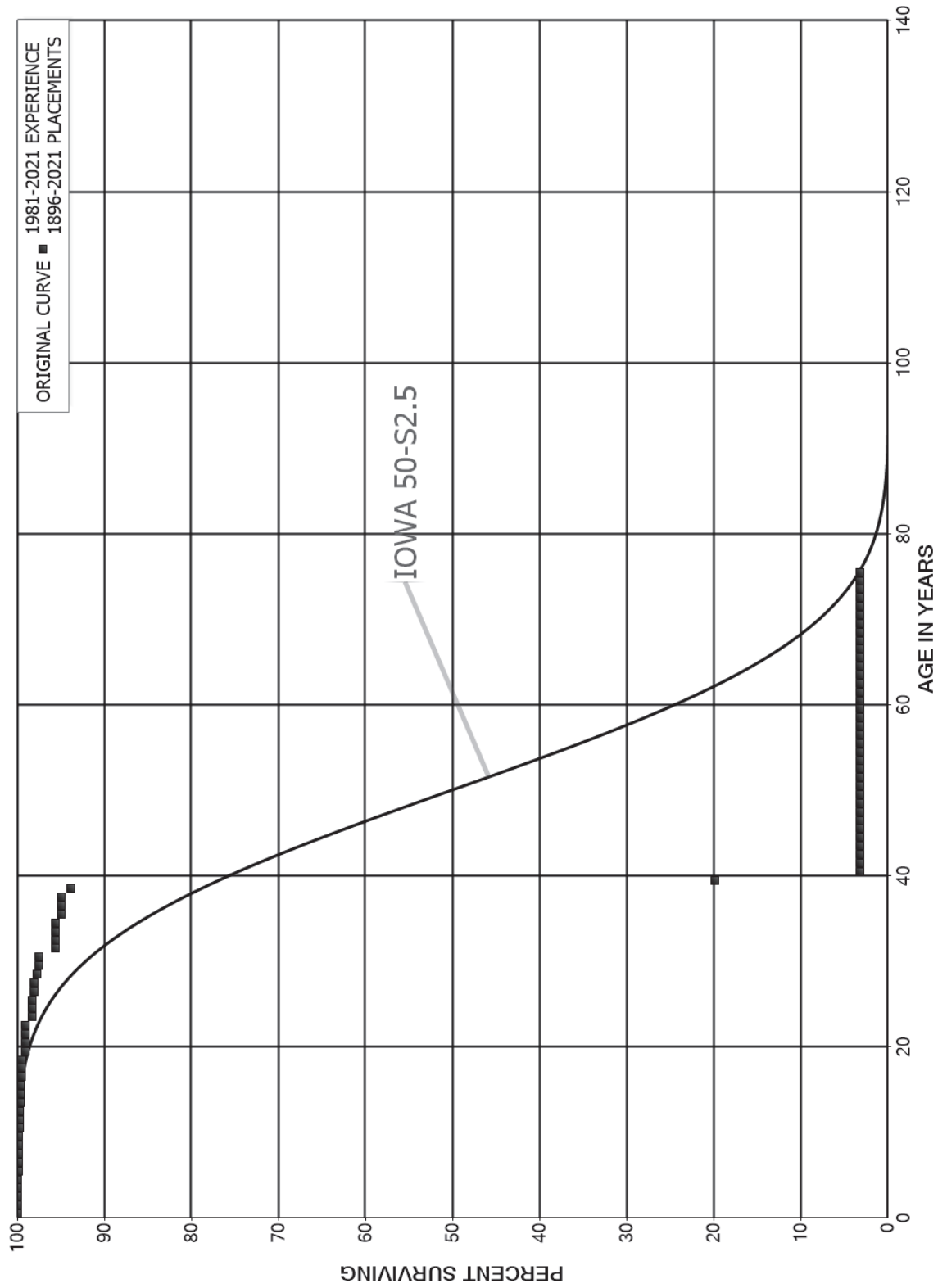
THE YORK WATER COMPANY

ACCOUNT 310.2 POWER GENERATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2008-2021			EXPERIENCE BAND 2008-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,878,380		0.0000	1.0000	100.00
0.5	2,831,078		0.0000	1.0000	100.00
1.5	2,823,674		0.0000	1.0000	100.00
2.5	2,715,691		0.0000	1.0000	100.00
3.5	1,479,037		0.0000	1.0000	100.00
4.5	1,476,589		0.0000	1.0000	100.00
5.5	1,403,752		0.0000	1.0000	100.00
6.5	1,263,661		0.0000	1.0000	100.00
7.5	1,154,388		0.0000	1.0000	100.00
8.5	1,079,200		0.0000	1.0000	100.00
9.5	1,079,200		0.0000	1.0000	100.00
10.5	925,060		0.0000	1.0000	100.00
11.5	450,714		0.0000	1.0000	100.00
12.5	450,714		0.0000	1.0000	100.00
13.5					100.00

THE YORK WATER COMPANY  
 ACCOUNT 310.7 OIL ENGINE PUMPING EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





THE YORK WATER COMPANY

ACCOUNT 310.7 OIL ENGINE PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1896-2021

EXPERIENCE BAND 1981-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,016,930		0.0000	1.0000	100.00
0.5	1,840,931		0.0000	1.0000	100.00
1.5	1,840,931		0.0000	1.0000	100.00
2.5	1,831,779		0.0000	1.0000	100.00
3.5	1,831,779		0.0000	1.0000	100.00
4.5	1,828,788	2,465	0.0013	0.9987	100.00
5.5	1,790,503		0.0000	1.0000	99.87
6.5	1,790,503		0.0000	1.0000	99.87
7.5	1,790,503		0.0000	1.0000	99.87
8.5	1,790,503		0.0000	1.0000	99.87
9.5	1,790,503	2,628	0.0015	0.9985	99.87
10.5	1,787,876		0.0000	1.0000	99.72
11.5	1,787,876		0.0000	1.0000	99.72
12.5	1,787,876	1,718	0.0010	0.9990	99.72
13.5	1,786,158		0.0000	1.0000	99.62
14.5	1,766,563		0.0000	1.0000	99.62
15.5	1,766,563	1,121	0.0006	0.9994	99.62
16.5	765,086		0.0000	1.0000	99.56
17.5	765,086		0.0000	1.0000	99.56
18.5	765,086	3,561	0.0047	0.9953	99.56
19.5	761,525		0.0000	1.0000	99.10
20.5	761,525		0.0000	1.0000	99.10
21.5	761,525		0.0000	1.0000	99.10
22.5	761,525	6,087	0.0080	0.9920	99.10
23.5	755,439		0.0000	1.0000	98.30
24.5	755,439		0.0000	1.0000	98.30
25.5	755,439	1,438	0.0019	0.9981	98.30
26.5	754,000		0.0000	1.0000	98.12
27.5	754,000	2,653	0.0035	0.9965	98.12
28.5	751,055	2,470	0.0033	0.9967	97.77
29.5	748,585		0.0000	1.0000	97.45
30.5	748,585	13,935	0.0186	0.9814	97.45
31.5	733,311		0.0000	1.0000	95.64
32.5	733,311		0.0000	1.0000	95.64
33.5	733,311	580	0.0008	0.9992	95.64
34.5	732,730	4,265	0.0058	0.9942	95.56
35.5	753,027	462	0.0006	0.9994	95.00
36.5	752,565		0.0000	1.0000	94.95
37.5	752,565	9,149	0.0122	0.9878	94.95
38.5	743,416	586,241	0.7886	0.2114	93.79

THE YORK WATER COMPANY

ACCOUNT 310.7 OIL ENGINE PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2021

EXPERIENCE BAND 1981-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	154,138	129,576	0.8406	0.1594	19.83
40.5	24,562		0.0000	1.0000	3.16
41.5	24,562		0.0000	1.0000	3.16
42.5	24,562		0.0000	1.0000	3.16
43.5	24,562		0.0000	1.0000	3.16
44.5	24,562		0.0000	1.0000	3.16
45.5	24,562		0.0000	1.0000	3.16
46.5	24,562		0.0000	1.0000	3.16
47.5	24,562		0.0000	1.0000	3.16
48.5	24,562		0.0000	1.0000	3.16
49.5	24,562		0.0000	1.0000	3.16
50.5	24,562		0.0000	1.0000	3.16
51.5	24,562		0.0000	1.0000	3.16
52.5	24,562		0.0000	1.0000	3.16
53.5	24,562		0.0000	1.0000	3.16
54.5	24,562		0.0000	1.0000	3.16
55.5	24,562		0.0000	1.0000	3.16
56.5	25,350		0.0000	1.0000	3.16
57.5	25,350		0.0000	1.0000	3.16
58.5	25,350		0.0000	1.0000	3.16
59.5	25,350		0.0000	1.0000	3.16
60.5	25,350		0.0000	1.0000	3.16
61.5	25,350		0.0000	1.0000	3.16
62.5	25,350		0.0000	1.0000	3.16
63.5	25,350		0.0000	1.0000	3.16
64.5	25,350		0.0000	1.0000	3.16
65.5	25,350		0.0000	1.0000	3.16
66.5	25,350		0.0000	1.0000	3.16
67.5	26,469		0.0000	1.0000	3.16
68.5	26,469		0.0000	1.0000	3.16
69.5	26,469		0.0000	1.0000	3.16
70.5	26,469		0.0000	1.0000	3.16
71.5	26,469		0.0000	1.0000	3.16
72.5	26,469		0.0000	1.0000	3.16
73.5	26,469		0.0000	1.0000	3.16
74.5	26,469		0.0000	1.0000	3.16
75.5	1,907		0.0000	1.0000	3.16
76.5	1,907		0.0000	1.0000	3.16
77.5	1,907		0.0000	1.0000	3.16
78.5	1,907		0.0000	1.0000	3.16

THE YORK WATER COMPANY

ACCOUNT 310.7 OIL ENGINE PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2021

EXPERIENCE BAND 1981-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,907		0.0000	1.0000	3.16
80.5	1,907		0.0000	1.0000	3.16
81.5	1,907		0.0000	1.0000	3.16
82.5	1,907		0.0000	1.0000	3.16
83.5	1,907		0.0000	1.0000	3.16
84.5	1,907		0.0000	1.0000	3.16
85.5	2,637		0.0000	1.0000	3.16
86.5	2,637		0.0000	1.0000	3.16
87.5	2,637		0.0000	1.0000	3.16
88.5	2,637		0.0000	1.0000	3.16
89.5	2,637		0.0000	1.0000	3.16
90.5	2,637		0.0000	1.0000	3.16
91.5	2,637		0.0000	1.0000	3.16
92.5	2,637		0.0000	1.0000	3.16
93.5	2,637		0.0000	1.0000	3.16
94.5	2,637		0.0000	1.0000	3.16
95.5	2,637		0.0000	1.0000	3.16
96.5	1,849		0.0000	1.0000	3.16
97.5	1,849		0.0000	1.0000	3.16
98.5	1,849		0.0000	1.0000	3.16
99.5	1,849		0.0000	1.0000	3.16
100.5	1,849		0.0000	1.0000	3.16
101.5	1,849		0.0000	1.0000	3.16
102.5	1,849		0.0000	1.0000	3.16
103.5	1,849		0.0000	1.0000	3.16
104.5	1,849		0.0000	1.0000	3.16
105.5	1,849		0.0000	1.0000	3.16
106.5	1,849		0.0000	1.0000	3.16
107.5	730		0.0000	1.0000	3.16
108.5	730		0.0000	1.0000	3.16
109.5	730		0.0000	1.0000	3.16
110.5	730		0.0000	1.0000	3.16
111.5	730		0.0000	1.0000	3.16
112.5	730		0.0000	1.0000	3.16
113.5	730		0.0000	1.0000	3.16
114.5	730		0.0000	1.0000	3.16
115.5	730		0.0000	1.0000	3.16
116.5	730		0.0000	1.0000	3.16
117.5	730		0.0000	1.0000	3.16
118.5	730		0.0000	1.0000	3.16

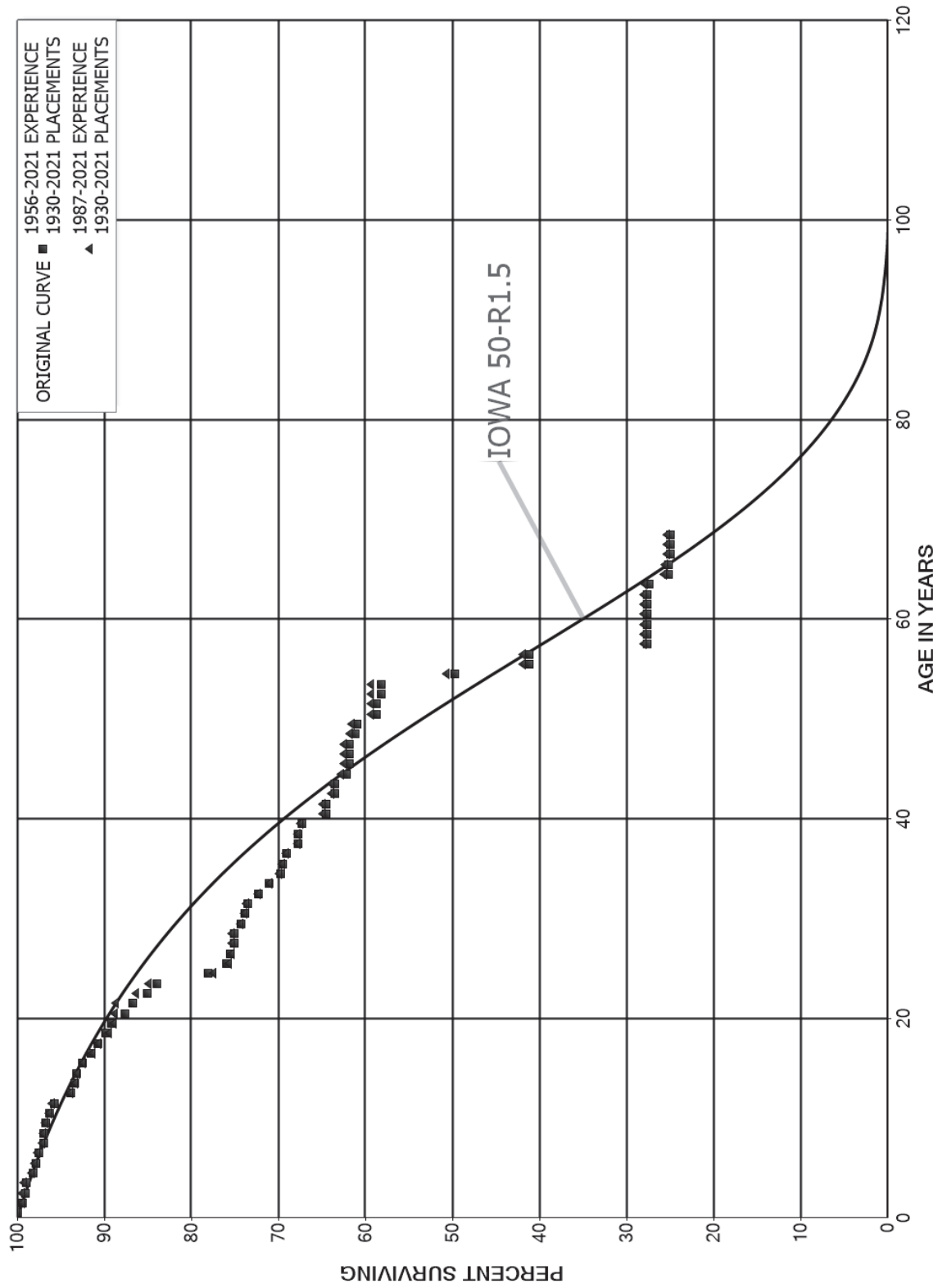
THE YORK WATER COMPANY

ACCOUNT 310.7 OIL ENGINE PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2021			EXPERIENCE BAND 1981-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	730		0.0000	1.0000	3.16
120.5	730		0.0000	1.0000	3.16
121.5	730		0.0000	1.0000	3.16
122.5	730		0.0000	1.0000	3.16
123.5	730		0.0000	1.0000	3.16
124.5	730		0.0000	1.0000	3.16
125.5					3.16

THE YORK WATER COMPANY  
 ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2021

EXPERIENCE BAND 1956-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,786,090	989	0.0001	0.9999	100.00
0.5	5,608,526	34,012	0.0061	0.9939	99.99
1.5	5,176,162	16,022	0.0031	0.9969	99.38
2.5	4,947,295	7,380	0.0015	0.9985	99.07
3.5	4,391,201	33,819	0.0077	0.9923	98.92
4.5	4,238,082	15,787	0.0037	0.9963	98.16
5.5	4,039,124	12,245	0.0030	0.9970	97.80
6.5	3,980,293	20,261	0.0051	0.9949	97.50
7.5	3,887,892	3,882	0.0010	0.9990	97.00
8.5	3,854,103	6,096	0.0016	0.9984	96.91
9.5	3,597,960	19,004	0.0053	0.9947	96.75
10.5	3,358,730	16,280	0.0048	0.9952	96.24
11.5	3,013,983	61,368	0.0204	0.9796	95.78
12.5	2,599,927	12,031	0.0046	0.9954	93.83
13.5	2,444,878	5,973	0.0024	0.9976	93.39
14.5	2,079,188	14,653	0.0070	0.9930	93.16
15.5	2,057,236	21,702	0.0105	0.9895	92.51
16.5	1,579,310	13,395	0.0085	0.9915	91.53
17.5	1,387,862	14,469	0.0104	0.9896	90.75
18.5	1,263,552	8,902	0.0070	0.9930	89.81
19.5	1,170,488	21,007	0.0179	0.9821	89.18
20.5	1,031,243	9,775	0.0095	0.9905	87.58
21.5	1,021,468	20,321	0.0199	0.9801	86.75
22.5	924,250	12,018	0.0130	0.9870	85.02
23.5	908,926	63,672	0.0701	0.9299	83.91
24.5	735,726	19,621	0.0267	0.9733	78.04
25.5	719,848	4,256	0.0059	0.9941	75.95
26.5	707,163	4,564	0.0065	0.9935	75.51
27.5	689,463		0.0000	1.0000	75.02
28.5	675,299	6,519	0.0097	0.9903	75.02
29.5	668,780	4,605	0.0069	0.9931	74.29
30.5	663,782	2,160	0.0033	0.9967	73.78
31.5	630,065	10,881	0.0173	0.9827	73.54
32.5	572,316	9,533	0.0167	0.9833	72.27
33.5	555,147	10,126	0.0182	0.9818	71.07
34.5	538,186	1,757	0.0033	0.9967	69.77
35.5	494,097	3,630	0.0073	0.9927	69.54
36.5	484,582	9,006	0.0186	0.9814	69.03
37.5	594,813		0.0000	1.0000	67.75
38.5	586,692	3,664	0.0062	0.9938	67.75

THE YORK WATER COMPANY

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2021

EXPERIENCE BAND 1956-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	524,602	21,768	0.0415	0.9585	67.33
40.5	496,847		0.0000	1.0000	64.53
41.5	496,847	7,797	0.0157	0.9843	64.53
42.5	487,029		0.0000	1.0000	63.52
43.5	470,428	10,363	0.0220	0.9780	63.52
44.5	460,065	2,351	0.0051	0.9949	62.12
45.5	335,227		0.0000	1.0000	61.80
46.5	335,227		0.0000	1.0000	61.80
47.5	335,227	3,319	0.0099	0.9901	61.80
48.5	331,909	1,211	0.0036	0.9964	61.19
49.5	330,698	12,049	0.0364	0.9636	60.97
50.5	194,767	21	0.0001	0.9999	58.75
51.5	193,813	1,735	0.0090	0.9910	58.74
52.5	191,762	69	0.0004	0.9996	58.22
53.5	191,693	27,731	0.1447	0.8553	58.19
54.5	163,741	28,229	0.1724	0.8276	49.78
55.5	130,750		0.0000	1.0000	41.19
56.5	130,750	43,235	0.3307	0.6693	41.19
57.5	87,515		0.0000	1.0000	27.57
58.5	87,515		0.0000	1.0000	27.57
59.5	87,439		0.0000	1.0000	27.57
60.5	86,398		0.0000	1.0000	27.57
61.5	81,977		0.0000	1.0000	27.57
62.5	81,923	392	0.0048	0.9952	27.57
63.5	81,225	6,577	0.0810	0.9190	27.44
64.5	46,870	124	0.0027	0.9973	25.22
65.5	18,609	131	0.0070	0.9930	25.15
66.5	11,533		0.0000	1.0000	24.98
67.5	11,437		0.0000	1.0000	24.98
68.5	6,126		0.0000	1.0000	24.98
69.5	6,126		0.0000	1.0000	24.98
70.5	6,126		0.0000	1.0000	24.98
71.5	6,126		0.0000	1.0000	24.98
72.5	6,086		0.0000	1.0000	24.98
73.5	3,117		0.0000	1.0000	24.98
74.5	3,117		0.0000	1.0000	24.98
75.5	3,117		0.0000	1.0000	24.98
76.5	3,117		0.0000	1.0000	24.98
77.5	2,713		0.0000	1.0000	24.98
78.5	2,713		0.0000	1.0000	24.98

THE YORK WATER COMPANY

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2021			EXPERIENCE BAND 1956-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,635		0.0000	1.0000	24.98
80.5	1,635		0.0000	1.0000	24.98
81.5	1,635		0.0000	1.0000	24.98
82.5	1,635		0.0000	1.0000	24.98
83.5	1,635		0.0000	1.0000	24.98
84.5	1,635		0.0000	1.0000	24.98
85.5	1,635		0.0000	1.0000	24.98
86.5	1,635		0.0000	1.0000	24.98
87.5	1,635		0.0000	1.0000	24.98
88.5	1,635		0.0000	1.0000	24.98
89.5	1,635		0.0000	1.0000	24.98
90.5	453		0.0000	1.0000	24.98
91.5					24.98



THE YORK WATER COMPANY

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2021

EXPERIENCE BAND 1987-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,074,830		0.0000	1.0000	100.00
0.5	4,915,984	30,532	0.0062	0.9938	100.00
1.5	4,526,965	703	0.0002	0.9998	99.38
2.5	4,309,666	7,162	0.0017	0.9983	99.36
3.5	3,776,546	32,907	0.0087	0.9913	99.20
4.5	3,738,035	15,777	0.0042	0.9958	98.33
5.5	3,564,440	12,245	0.0034	0.9966	97.92
6.5	3,507,071	20,261	0.0058	0.9942	97.58
7.5	3,410,034	3,882	0.0011	0.9989	97.02
8.5	3,393,358	5,624	0.0017	0.9983	96.91
9.5	3,138,871	16,549	0.0053	0.9947	96.75
10.5	3,042,325	10,415	0.0034	0.9966	96.24
11.5	2,714,447	59,186	0.0218	0.9782	95.91
12.5	2,307,926	11,783	0.0051	0.9949	93.82
13.5	2,148,556	5,973	0.0028	0.9972	93.34
14.5	1,783,587	13,746	0.0077	0.9923	93.08
15.5	1,762,542	19,687	0.0112	0.9888	92.36
16.5	1,292,382	10,680	0.0083	0.9917	91.33
17.5	1,103,965	14,332	0.0130	0.9870	90.57
18.5	979,791	6,554	0.0067	0.9933	89.40
19.5	887,736	814	0.0009	0.9991	88.80
20.5	785,350	1,096	0.0014	0.9986	88.72
21.5	784,254	20,263	0.0258	0.9742	88.60
22.5	731,498	12,018	0.0164	0.9836	86.31
23.5	716,175	63,672	0.0889	0.9111	84.89
24.5	536,529	12,058	0.0225	0.9775	77.34
25.5	525,511	2,500	0.0048	0.9952	75.60
26.5	526,074		0.0000	1.0000	75.24
27.5	512,994		0.0000	1.0000	75.24
28.5	499,135	6,519	0.0131	0.9869	75.24
29.5	562,928	3,052	0.0054	0.9946	74.26
30.5	615,199	2,110	0.0034	0.9966	73.86
31.5	596,398	10,802	0.0181	0.9819	73.61
32.5	538,846	9,533	0.0177	0.9823	72.27
33.5	537,712	9,156	0.0170	0.9830	70.99
34.5	521,722	1,757	0.0034	0.9966	69.78
35.5	477,632	3,630	0.0076	0.9924	69.55
36.5	468,117	9,006	0.0192	0.9808	69.02
37.5	578,389		0.0000	1.0000	67.69
38.5	575,304	2,100	0.0036	0.9964	67.69

THE YORK WATER COMPANY

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2021

EXPERIENCE BAND 1987-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	514,778	19,891	0.0386	0.9614	67.45
40.5	488,900		0.0000	1.0000	64.84
41.5	488,900	7,797	0.0159	0.9841	64.84
42.5	479,486		0.0000	1.0000	63.81
43.5	462,885	7,860	0.0170	0.9830	63.81
44.5	456,563	2,351	0.0051	0.9949	62.72
45.5	331,726		0.0000	1.0000	62.40
46.5	331,726		0.0000	1.0000	62.40
47.5	331,726	3,319	0.0100	0.9900	62.40
48.5	328,407	1,211	0.0037	0.9963	61.77
49.5	327,196	12,049	0.0368	0.9632	61.55
50.5	191,265	21	0.0001	0.9999	59.28
51.5	190,312		0.0000	1.0000	59.27
52.5	189,996	69	0.0004	0.9996	59.27
53.5	189,927	27,731	0.1460	0.8540	59.25
54.5	161,975	28,229	0.1743	0.8257	50.60
55.5	130,298		0.0000	1.0000	41.78
56.5	130,750	43,235	0.3307	0.6693	41.78
57.5	87,515		0.0000	1.0000	27.97
58.5	87,515		0.0000	1.0000	27.97
59.5	87,439		0.0000	1.0000	27.97
60.5	86,398		0.0000	1.0000	27.97
61.5	81,977		0.0000	1.0000	27.97
62.5	81,923	392	0.0048	0.9952	27.97
63.5	81,225	6,577	0.0810	0.9190	27.83
64.5	46,870	124	0.0027	0.9973	25.58
65.5	18,609	131	0.0070	0.9930	25.51
66.5	11,533		0.0000	1.0000	25.33
67.5	11,437		0.0000	1.0000	25.33
68.5	6,126		0.0000	1.0000	25.33
69.5	6,126		0.0000	1.0000	25.33
70.5	6,126		0.0000	1.0000	25.33
71.5	6,126		0.0000	1.0000	25.33
72.5	6,086		0.0000	1.0000	25.33
73.5	3,117		0.0000	1.0000	25.33
74.5	3,117		0.0000	1.0000	25.33
75.5	3,117		0.0000	1.0000	25.33
76.5	3,117		0.0000	1.0000	25.33
77.5	2,713		0.0000	1.0000	25.33
78.5	2,713		0.0000	1.0000	25.33

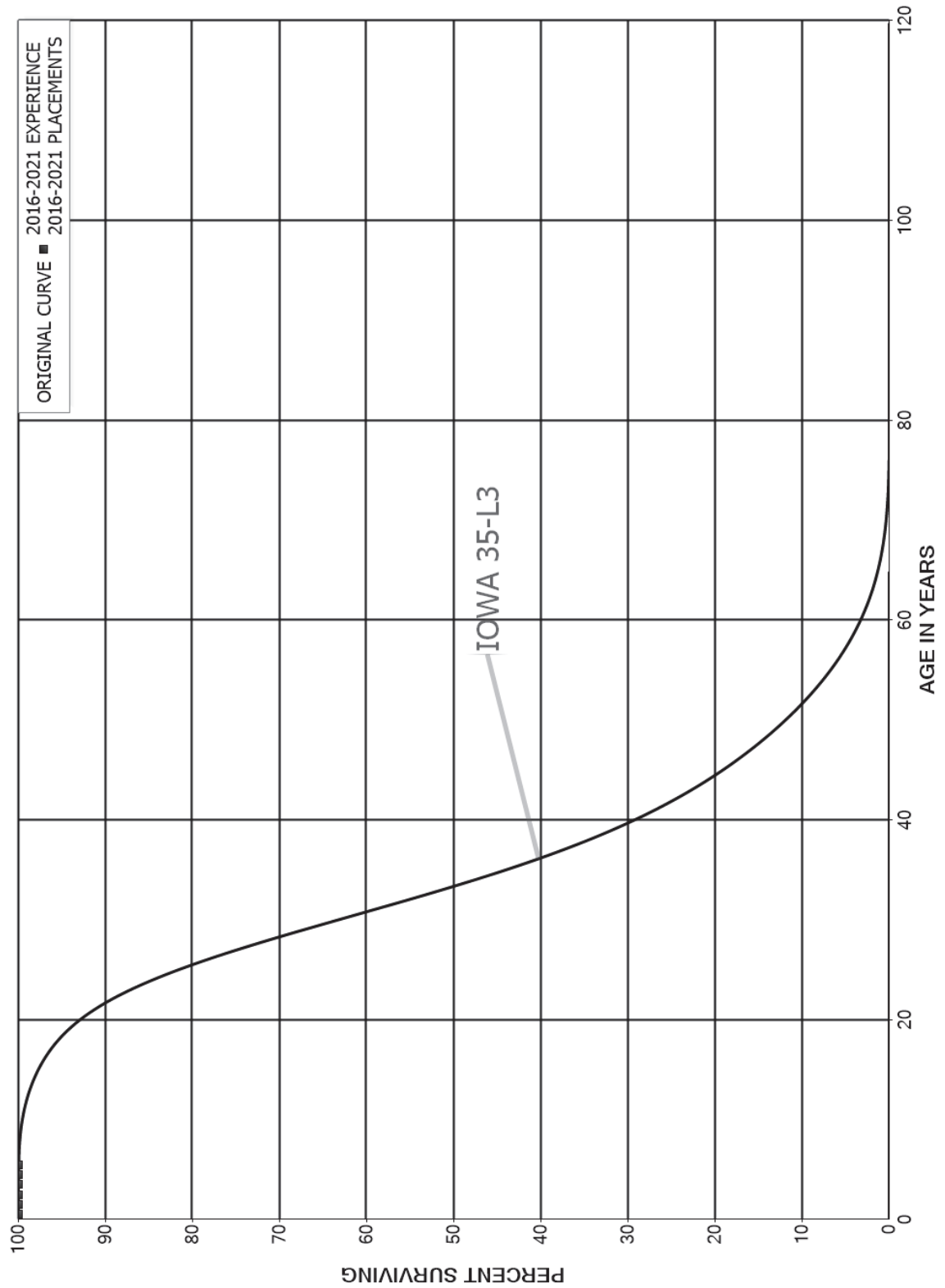
THE YORK WATER COMPANY

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2021			EXPERIENCE BAND 1987-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,635		0.0000	1.0000	25.33
80.5	1,635		0.0000	1.0000	25.33
81.5	1,635		0.0000	1.0000	25.33
82.5	1,635		0.0000	1.0000	25.33
83.5	1,635		0.0000	1.0000	25.33
84.5	1,635		0.0000	1.0000	25.33
85.5	1,635		0.0000	1.0000	25.33
86.5	1,635		0.0000	1.0000	25.33
87.5	1,635		0.0000	1.0000	25.33
88.5	1,635		0.0000	1.0000	25.33
89.5	1,635		0.0000	1.0000	25.33
90.5	453		0.0000	1.0000	25.33
91.5					25.33

THE YORK WATER COMPANY  
 ACCOUNT 320 PURIFICATION SYSTEM - OTHER SMALL TREATMENT FACILITIES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



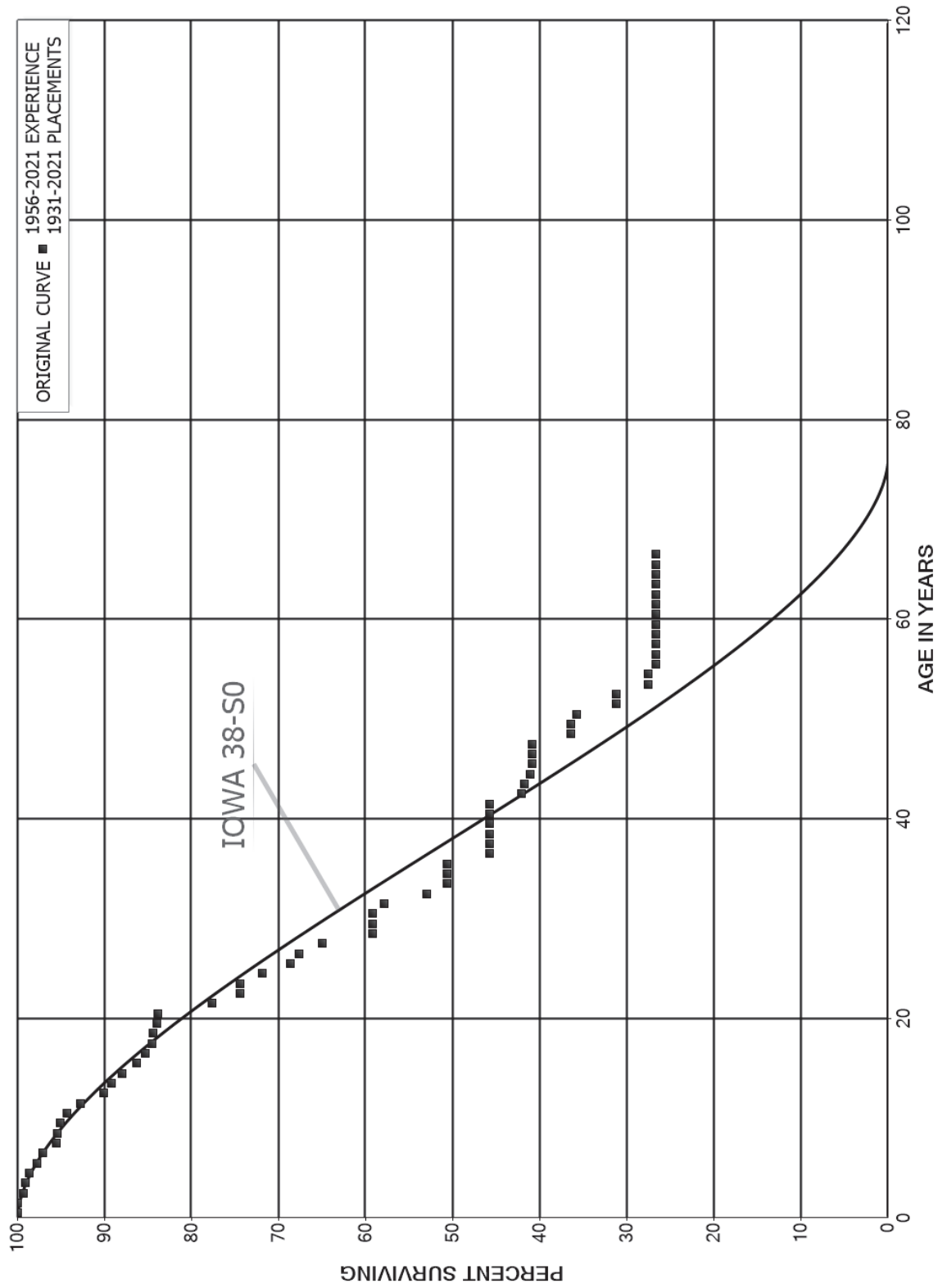
THE YORK WATER COMPANY

ACCOUNT 320 PURIFICATION SYSTEM - OTHER SMALL TREATMENT FACILITIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 2016-2021			EXPERIENCE BAND 2016-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	122,698		0.0000	1.0000	100.00
0.5	84,392		0.0000	1.0000	100.00
1.5	61,481		0.0000	1.0000	100.00
2.5	61,481		0.0000	1.0000	100.00
3.5	49,864		0.0000	1.0000	100.00
4.5	49,864		0.0000	1.0000	100.00
5.5					100.00

THE YORK WATER COMPANY  
 ACCOUNT 320 PURIFICATION SYSTEM - CHEMICAL TREATMENT EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY

ACCOUNT 320 PURIFICATION SYSTEM - CHEMICAL TREATMENT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2021

EXPERIENCE BAND 1956-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,281,451		0.0000	1.0000	100.00
0.5	2,112,963	867	0.0004	0.9996	100.00
1.5	1,920,034	13,409	0.0070	0.9930	99.96
2.5	1,884,319	3,138	0.0017	0.9983	99.26
3.5	1,472,571	6,490	0.0044	0.9956	99.10
4.5	1,387,509	13,464	0.0097	0.9903	98.66
5.5	1,344,196	8,269	0.0062	0.9938	97.70
6.5	1,266,401	20,894	0.0165	0.9835	97.10
7.5	1,228,670	1,279	0.0010	0.9990	95.50
8.5	1,211,324	3,975	0.0033	0.9967	95.40
9.5	1,181,491	10,576	0.0090	0.9910	95.09
10.5	1,158,413	18,733	0.0162	0.9838	94.23
11.5	1,085,511	31,196	0.0287	0.9713	92.71
12.5	1,036,312	10,432	0.0101	0.9899	90.05
13.5	1,007,305	13,203	0.0131	0.9869	89.14
14.5	994,102	19,377	0.0195	0.9805	87.97
15.5	969,386	10,517	0.0108	0.9892	86.26
16.5	933,241	8,545	0.0092	0.9908	85.32
17.5	907,388	1,646	0.0018	0.9982	84.54
18.5	854,181	4,807	0.0056	0.9944	84.39
19.5	839,475	438	0.0005	0.9995	83.91
20.5	433,570	32,525	0.0750	0.9250	83.87
21.5	179,263	7,329	0.0409	0.9591	77.58
22.5	167,318	108	0.0006	0.9994	74.40
23.5	162,434	5,539	0.0341	0.9659	74.36
24.5	175,164	7,798	0.0445	0.9555	71.82
25.5	117,748	1,781	0.0151	0.9849	68.62
26.5	115,966	4,543	0.0392	0.9608	67.59
27.5	111,423	9,932	0.0891	0.9109	64.94
28.5	101,291		0.0000	1.0000	59.15
29.5	71,440	21	0.0003	0.9997	59.15
30.5	66,098	1,452	0.0220	0.9780	59.13
31.5	62,351	5,249	0.0842	0.9158	57.83
32.5	57,103	2,477	0.0434	0.9566	52.97
33.5	49,370		0.0000	1.0000	50.67
34.5	49,370		0.0000	1.0000	50.67
35.5	49,370	4,781	0.0968	0.9032	50.67
36.5	44,589		0.0000	1.0000	45.76
37.5	43,991		0.0000	1.0000	45.76
38.5	43,714		0.0000	1.0000	45.76

THE YORK WATER COMPANY

ACCOUNT 320 PURIFICATION SYSTEM - CHEMICAL TREATMENT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2021			EXPERIENCE BAND 1956-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	43,714		0.0000	1.0000	45.76
40.5	43,714	28	0.0006	0.9994	45.76
41.5	43,686	3,487	0.0798	0.9202	45.73
42.5	40,199	370	0.0092	0.9908	42.08
43.5	39,830	600	0.0151	0.9849	41.69
44.5	39,230	245	0.0063	0.9937	41.07
45.5	38,927		0.0000	1.0000	40.81
46.5	36,480		0.0000	1.0000	40.81
47.5	35,127	3,839	0.1093	0.8907	40.81
48.5	31,288		0.0000	1.0000	36.35
49.5	31,288	569	0.0182	0.9818	36.35
50.5	28,238	3,531	0.1250	0.8750	35.69
51.5	24,707	25	0.0010	0.9990	31.23
52.5	24,350	2,910	0.1195	0.8805	31.20
53.5	21,017		0.0000	1.0000	27.47
54.5	16,931	495	0.0292	0.9708	27.47
55.5	16,436		0.0000	1.0000	26.66
56.5	16,436		0.0000	1.0000	26.66
57.5	15,546	10	0.0006	0.9994	26.66
58.5	15,098		0.0000	1.0000	26.65
59.5	15,027		0.0000	1.0000	26.65
60.5	15,027		0.0000	1.0000	26.65
61.5	15,027		0.0000	1.0000	26.65
62.5	14,941		0.0000	1.0000	26.65
63.5	14,941		0.0000	1.0000	26.65
64.5	12,803		0.0000	1.0000	26.65
65.5	11,219		0.0000	1.0000	26.65
66.5	8,271		0.0000	1.0000	26.65
67.5	8,271		0.0000	1.0000	26.65
68.5	8,271	193	0.0234	0.9766	26.65
69.5	8,077		0.0000	1.0000	26.02
70.5	8,077		0.0000	1.0000	26.02
71.5	8,077		0.0000	1.0000	26.02
72.5	8,077		0.0000	1.0000	26.02
73.5	8,077		0.0000	1.0000	26.02
74.5	8,077		0.0000	1.0000	26.02
75.5	8,077		0.0000	1.0000	26.02
76.5	8,077		0.0000	1.0000	26.02
77.5	8,077		0.0000	1.0000	26.02
78.5	8,077		0.0000	1.0000	26.02



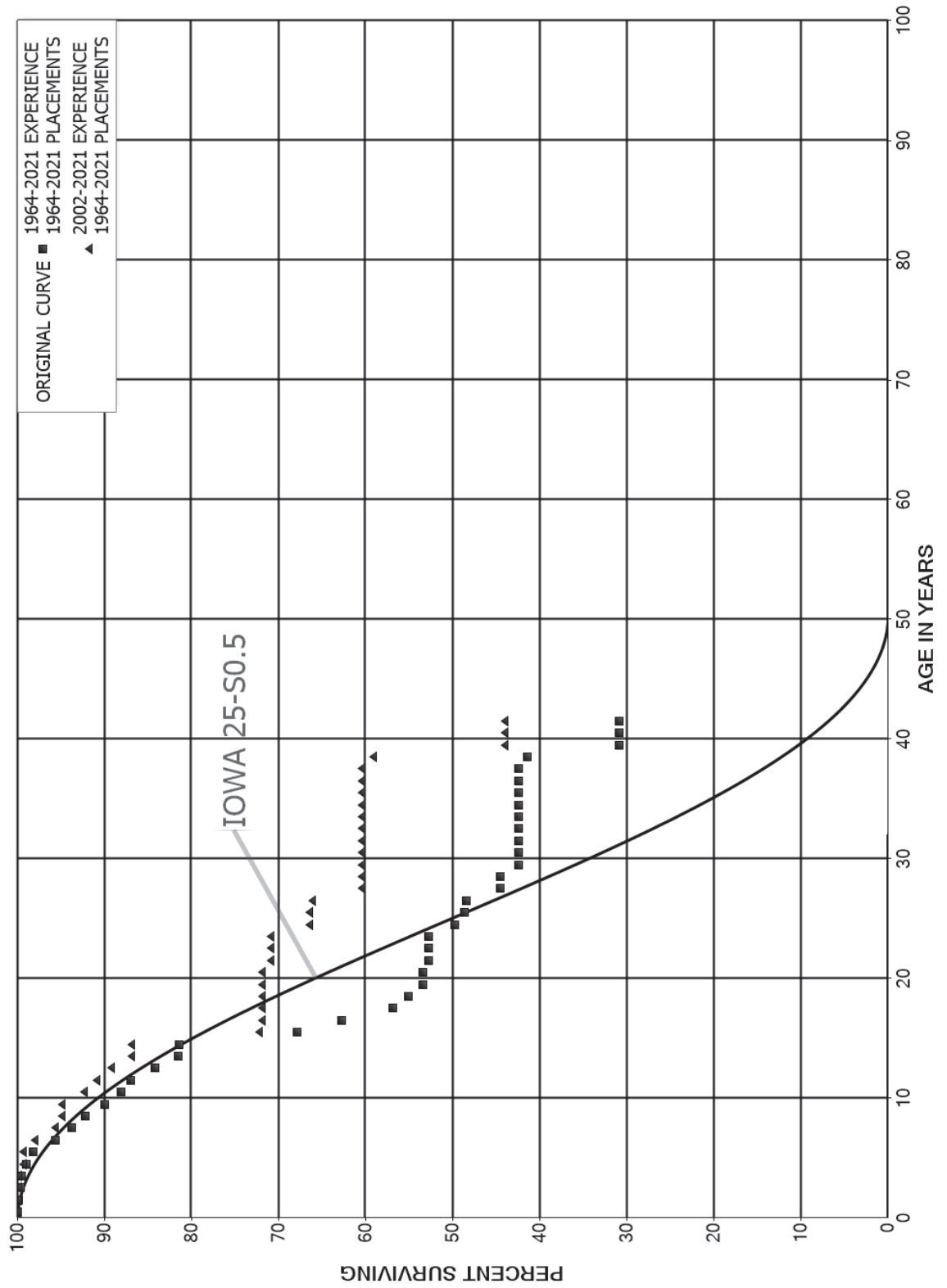
THE YORK WATER COMPANY

ACCOUNT 320 PURIFICATION SYSTEM - CHEMICAL TREATMENT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2021			EXPERIENCE BAND 1956-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	7,494		0.0000	1.0000	26.02
80.5	7,494		0.0000	1.0000	26.02
81.5	7,494		0.0000	1.0000	26.02
82.5	7,494		0.0000	1.0000	26.02
83.5	7,494		0.0000	1.0000	26.02
84.5	7,494		0.0000	1.0000	26.02
85.5	7,494		0.0000	1.0000	26.02
86.5	7,494		0.0000	1.0000	26.02
87.5	7,494		0.0000	1.0000	26.02
88.5	7,494		0.0000	1.0000	26.02
89.5	7,494		0.0000	1.0000	26.02
90.5					26.02

THE YORK WATER COMPANY  
 ACCOUNT 320 PURIFICATION SYSTEM - ELECTRONIC CONTROL EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY

ACCOUNT 320 PURIFICATION SYSTEM - ELECTRONIC CONTROL EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1964-2021

EXPERIENCE BAND 1964-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,713,663		0.0000	1.0000	100.00
0.5	1,664,644	3,240	0.0019	0.9981	100.00
1.5	1,625,750	3,866	0.0024	0.9976	99.81
2.5	1,576,087	1,525	0.0010	0.9990	99.57
3.5	1,466,392	8,346	0.0057	0.9943	99.47
4.5	1,355,786	9,425	0.0070	0.9930	98.91
5.5	1,142,697	29,730	0.0260	0.9740	98.22
6.5	986,549	20,222	0.0205	0.9795	95.66
7.5	911,094	14,578	0.0160	0.9840	93.70
8.5	877,937	21,923	0.0250	0.9750	92.20
9.5	814,334	17,114	0.0210	0.9790	89.90
10.5	781,995	9,053	0.0116	0.9884	88.01
11.5	761,114	24,842	0.0326	0.9674	86.99
12.5	664,089	20,953	0.0316	0.9684	84.15
13.5	643,136	440	0.0007	0.9993	81.50
14.5	432,976	72,568	0.1676	0.8324	81.44
15.5	359,083	26,737	0.0745	0.9255	67.79
16.5	317,859	29,684	0.0934	0.9066	62.74
17.5	218,593	6,885	0.0315	0.9685	56.88
18.5	201,625	6,269	0.0311	0.9689	55.09
19.5	186,774		0.0000	1.0000	53.38
20.5	161,150	1,864	0.0116	0.9884	53.38
21.5	135,508		0.0000	1.0000	52.76
22.5	118,375		0.0000	1.0000	52.76
23.5	106,764	6,250	0.0585	0.9415	52.76
24.5	46,483	1,000	0.0215	0.9785	49.67
25.5	45,483	180	0.0040	0.9960	48.61
26.5	43,084	3,509	0.0814	0.9186	48.41
27.5	31,296		0.0000	1.0000	44.47
28.5	30,879	1,429	0.0463	0.9537	44.47
29.5	27,961		0.0000	1.0000	42.41
30.5	29,553		0.0000	1.0000	42.41
31.5	29,387		0.0000	1.0000	42.41
32.5	28,632		0.0000	1.0000	42.41
33.5	27,706		0.0000	1.0000	42.41
34.5	27,706		0.0000	1.0000	42.41
35.5	26,730		0.0000	1.0000	42.41
36.5	23,798		0.0000	1.0000	42.41
37.5	21,673	503	0.0232	0.9768	42.41
38.5	16,874	4,330	0.2566	0.7434	41.43

THE YORK WATER COMPANY

ACCOUNT 320 PURIFICATION SYSTEM - ELECTRONIC CONTROL EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1964-2021			EXPERIENCE BAND 1964-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,843		0.0000	1.0000	30.80
40.5	5,401		0.0000	1.0000	30.80
41.5	1,218		0.0000	1.0000	30.80
42.5	1,088		0.0000	1.0000	30.80
43.5	1,088		0.0000	1.0000	30.80
44.5	1,088		0.0000	1.0000	30.80
45.5	1,088		0.0000	1.0000	30.80
46.5	1,088		0.0000	1.0000	30.80
47.5	1,088	832	0.7652	0.2348	30.80
48.5	255		0.0000	1.0000	7.23
49.5	255		0.0000	1.0000	7.23
50.5	255		0.0000	1.0000	7.23
51.5	255		0.0000	1.0000	7.23
52.5	255	255	1.0000		7.23
53.5					

THE YORK WATER COMPANY

ACCOUNT 320 PURIFICATION SYSTEM - ELECTRONIC CONTROL EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1964-2021

EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,293,552		0.0000	1.0000	100.00
0.5	1,270,157	2,976	0.0023	0.9977	100.00
1.5	1,258,127		0.0000	1.0000	99.77
2.5	1,230,437		0.0000	1.0000	99.77
3.5	1,133,878	7,043	0.0062	0.9938	99.77
4.5	1,105,009		0.0000	1.0000	99.15
5.5	901,345	12,383	0.0137	0.9863	99.15
6.5	764,764	17,944	0.0235	0.9765	97.78
7.5	699,865	5,894	0.0084	0.9916	95.49
8.5	675,809		0.0000	1.0000	94.69
9.5	635,617	16,956	0.0267	0.9733	94.69
10.5	603,436	9,053	0.0150	0.9850	92.16
11.5	582,721	10,982	0.0188	0.9812	90.78
12.5	516,372	13,629	0.0264	0.9736	89.07
13.5	513,978		0.0000	1.0000	86.72
14.5	304,258	51,281	0.1685	0.8315	86.72
15.5	252,628	1,491	0.0059	0.9941	72.10
16.5	239,581		0.0000	1.0000	71.67
17.5	170,533		0.0000	1.0000	71.67
18.5	164,746		0.0000	1.0000	71.67
19.5	162,730		0.0000	1.0000	71.67
20.5	138,548	1,864	0.0135	0.9865	71.67
21.5	117,089		0.0000	1.0000	70.71
22.5	107,019		0.0000	1.0000	70.71
23.5	99,738	6,250	0.0627	0.9373	70.71
24.5	39,457		0.0000	1.0000	66.28
25.5	42,966	180	0.0042	0.9958	66.28
26.5	40,567	3,509	0.0865	0.9135	66.00
27.5	28,779		0.0000	1.0000	60.29
28.5	28,362		0.0000	1.0000	60.29
29.5	26,873		0.0000	1.0000	60.29
30.5	28,465		0.0000	1.0000	60.29
31.5	28,299		0.0000	1.0000	60.29
32.5	28,377		0.0000	1.0000	60.29
33.5	27,451		0.0000	1.0000	60.29
34.5	27,451		0.0000	1.0000	60.29
35.5	26,474		0.0000	1.0000	60.29
36.5	23,543		0.0000	1.0000	60.29
37.5	21,673	503	0.0232	0.9768	60.29
38.5	16,874	4,330	0.2566	0.7434	58.89

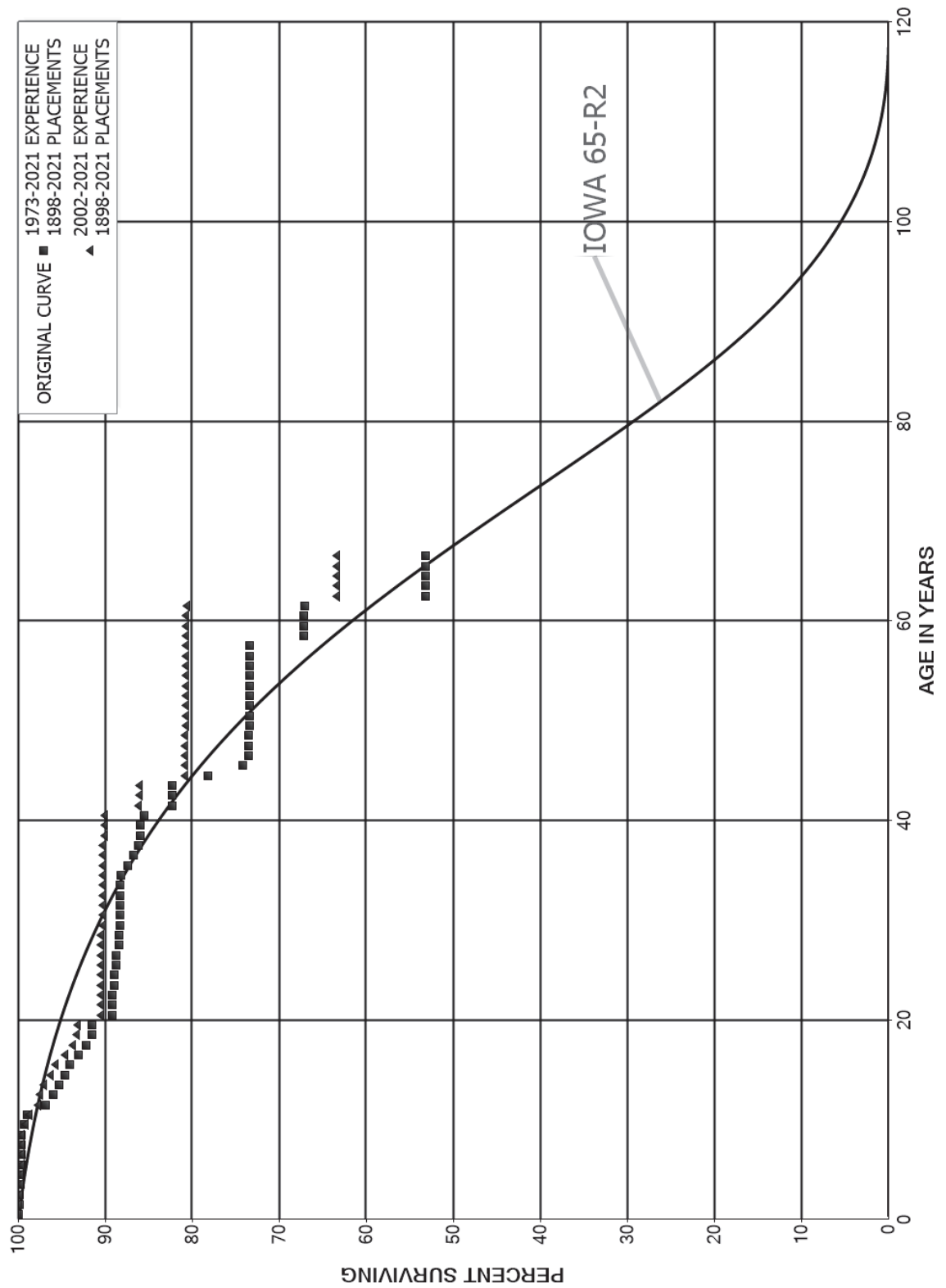
THE YORK WATER COMPANY

ACCOUNT 320 PURIFICATION SYSTEM - ELECTRONIC CONTROL EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1964-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,843		0.0000	1.0000	43.78
40.5	5,401		0.0000	1.0000	43.78
41.5	1,218		0.0000	1.0000	43.78
42.5	1,088		0.0000	1.0000	43.78
43.5	1,088		0.0000	1.0000	43.78
44.5	1,088		0.0000	1.0000	43.78
45.5	1,088		0.0000	1.0000	43.78
46.5	1,088		0.0000	1.0000	43.78
47.5	1,088	832	0.7652	0.2348	43.78
48.5	255		0.0000	1.0000	10.28
49.5	255		0.0000	1.0000	10.28
50.5	255		0.0000	1.0000	10.28
51.5	255		0.0000	1.0000	10.28
52.5	255	255	1.0000		10.28
53.5					

THE YORK WATER COMPANY  
 ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1898-2021

EXPERIENCE BAND 1973-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,283,485	8,557	0.0004	0.9996	100.00
0.5	22,143,591	23,920	0.0011	0.9989	99.96
1.5	21,402,546	6,872	0.0003	0.9997	99.86
2.5	21,497,339	15,889	0.0007	0.9993	99.82
3.5	21,038,089	1,366	0.0001	0.9999	99.75
4.5	20,377,406	16,831	0.0008	0.9992	99.74
5.5	19,051,191	3,751	0.0002	0.9998	99.66
6.5	18,511,900	1,736	0.0001	0.9999	99.64
7.5	18,173,247	1,779	0.0001	0.9999	99.63
8.5	18,511,290	64,008	0.0035	0.9965	99.62
9.5	17,924,701	66,498	0.0037	0.9963	99.28
10.5	17,274,495	355,309	0.0206	0.9794	98.91
11.5	16,600,895	168,715	0.0102	0.9898	96.87
12.5	15,269,906	91,278	0.0060	0.9940	95.89
13.5	14,536,290	107,838	0.0074	0.9926	95.32
14.5	12,968,352	73,952	0.0057	0.9943	94.61
15.5	11,498,211	125,791	0.0109	0.9891	94.07
16.5	11,333,378	99,032	0.0087	0.9913	93.04
17.5	11,036,515	81,387	0.0074	0.9926	92.23
18.5	10,407,775	6,224	0.0006	0.9994	91.55
19.5	10,369,135	262,199	0.0253	0.9747	91.49
20.5	9,450,914	672	0.0001	0.9999	89.18
21.5	9,447,169	1,593	0.0002	0.9998	89.17
22.5	9,433,882	21,378	0.0023	0.9977	89.16
23.5	8,866,011		0.0000	1.0000	88.96
24.5	8,768,460	17,504	0.0020	0.9980	88.96
25.5	5,552,108		0.0000	1.0000	88.78
26.5	5,626,268	21,754	0.0039	0.9961	88.78
27.5	5,566,252		0.0000	1.0000	88.44
28.5	2,816,837	5,039	0.0018	0.9982	88.44
29.5	2,810,684	398	0.0001	0.9999	88.28
30.5	2,859,842	300	0.0001	0.9999	88.26
31.5	2,554,279		0.0000	1.0000	88.26
32.5	2,554,279		0.0000	1.0000	88.26
33.5	2,161,652	772	0.0004	0.9996	88.26
34.5	1,786,138	15,686	0.0088	0.9912	88.22
35.5	1,415,972	12,338	0.0087	0.9913	87.45
36.5	1,354,959	8,663	0.0064	0.9936	86.69
37.5	1,435,576	3,391	0.0024	0.9976	86.13
38.5	1,431,022	275	0.0002	0.9998	85.93



THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2021			EXPERIENCE BAND 1973-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,440,425	7,093	0.0049	0.9951	85.91
40.5	1,433,332	53,121	0.0371	0.9629	85.49
41.5	1,447,372	237	0.0002	0.9998	82.32
42.5	1,282,715		0.0000	1.0000	82.31
43.5	1,288,653	64,968	0.0504	0.9496	82.31
44.5	1,223,685	61,653	0.0504	0.9496	78.16
45.5	1,017,659	9,935	0.0098	0.9902	74.22
46.5	784,931		0.0000	1.0000	73.50
47.5	784,931		0.0000	1.0000	73.50
48.5	784,931	1,115	0.0014	0.9986	73.50
49.5	783,816		0.0000	1.0000	73.39
50.5	658,615		0.0000	1.0000	73.39
51.5	556,950		0.0000	1.0000	73.39
52.5	482,790		0.0000	1.0000	73.39
53.5	475,290		0.0000	1.0000	73.39
54.5	354,123		0.0000	1.0000	73.39
55.5	274,132		0.0000	1.0000	73.39
56.5	159,696		0.0000	1.0000	73.39
57.5	159,696	13,586	0.0851	0.9149	73.39
58.5	145,721		0.0000	1.0000	67.15
59.5	145,721		0.0000	1.0000	67.15
60.5	145,721	64	0.0004	0.9996	67.15
61.5	145,657	30,339	0.2083	0.7917	67.12
62.5	115,319		0.0000	1.0000	53.14
63.5	115,319		0.0000	1.0000	53.14
64.5	111,646		0.0000	1.0000	53.14
65.5	95,021		0.0000	1.0000	53.14
66.5	24,890		0.0000	1.0000	53.14
67.5	24,890		0.0000	1.0000	53.14
68.5	24,890		0.0000	1.0000	53.14
69.5	24,890		0.0000	1.0000	53.14
70.5	24,890		0.0000	1.0000	53.14
71.5	24,890		0.0000	1.0000	53.14
72.5	24,189		0.0000	1.0000	53.14
73.5	7,470		0.0000	1.0000	53.14
74.5	360,721		0.0000	1.0000	53.14
75.5	360,721		0.0000	1.0000	53.14
76.5	360,721		0.0000	1.0000	53.14
77.5	360,721		0.0000	1.0000	53.14
78.5	360,721		0.0000	1.0000	53.14

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2021			EXPERIENCE BAND 1973-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	359,815		0.0000	1.0000	53.14
80.5	357,744		0.0000	1.0000	53.14
81.5	357,744		0.0000	1.0000	53.14
82.5	357,744		0.0000	1.0000	53.14
83.5	357,744		0.0000	1.0000	53.14
84.5	357,744		0.0000	1.0000	53.14
85.5	357,744	3,158	0.0088	0.9912	53.14
86.5	354,586		0.0000	1.0000	52.67
87.5	354,586		0.0000	1.0000	52.67
88.5	354,586		0.0000	1.0000	52.67
89.5	354,586		0.0000	1.0000	52.67
90.5	353,251		0.0000	1.0000	52.67
91.5	353,251		0.0000	1.0000	52.67
92.5	353,251		0.0000	1.0000	52.67
93.5	353,251		0.0000	1.0000	52.67
94.5	353,251		0.0000	1.0000	52.67
95.5	353,251	1,005	0.0028	0.9972	52.67
96.5	352,246		0.0000	1.0000	52.52
97.5	352,246		0.0000	1.0000	52.52
98.5	352,246		0.0000	1.0000	52.52
99.5	352,246	1,445	0.0041	0.9959	52.52
100.5	350,801		0.0000	1.0000	52.30
101.5	350,801		0.0000	1.0000	52.30
102.5	350,801		0.0000	1.0000	52.30
103.5	350,801		0.0000	1.0000	52.30
104.5	350,801		0.0000	1.0000	52.30
105.5	350,801		0.0000	1.0000	52.30
106.5	350,801		0.0000	1.0000	52.30
107.5	350,801		0.0000	1.0000	52.30
108.5	350,801		0.0000	1.0000	52.30
109.5	350,801		0.0000	1.0000	52.30
110.5	350,801		0.0000	1.0000	52.30
111.5	350,801		0.0000	1.0000	52.30
112.5	350,801		0.0000	1.0000	52.30
113.5	350,801		0.0000	1.0000	52.30
114.5	350,801		0.0000	1.0000	52.30
115.5	350,801		0.0000	1.0000	52.30
116.5	350,801		0.0000	1.0000	52.30
117.5	350,801		0.0000	1.0000	52.30
118.5	350,801		0.0000	1.0000	52.30

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2021			EXPERIENCE BAND 1973-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	350,801		0.0000	1.0000	52.30
120.5	350,801		0.0000	1.0000	52.30
121.5	350,801		0.0000	1.0000	52.30
122.5	350,801		0.0000	1.0000	52.30
123.5					52.30

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1898-2021

EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,495,149	4,565	0.0003	0.9997	100.00
0.5	13,386,558	23,626	0.0018	0.9982	99.97
1.5	12,637,399	5,424	0.0004	0.9996	99.79
2.5	12,638,830	11,945	0.0009	0.9991	99.75
3.5	12,836,728		0.0000	1.0000	99.65
4.5	12,360,388	16,831	0.0014	0.9986	99.65
5.5	13,703,975	3,751	0.0003	0.9997	99.52
6.5	13,066,205	1,736	0.0001	0.9999	99.49
7.5	12,621,203	1,779	0.0001	0.9999	99.48
8.5	15,709,611	64,008	0.0041	0.9959	99.46
9.5	15,123,748	65,576	0.0043	0.9957	99.06
10.5	14,516,771	142,878	0.0098	0.9902	98.63
11.5	14,418,109	35,731	0.0025	0.9975	97.66
12.5	13,224,301	55,596	0.0042	0.9958	97.41
13.5	13,003,825	106,011	0.0082	0.9918	97.01
14.5	11,485,459	65,571	0.0057	0.9943	96.21
15.5	10,463,250	125,207	0.0120	0.9880	95.67
16.5	10,330,986	99,032	0.0096	0.9904	94.52
17.5	9,906,679	51,763	0.0052	0.9948	93.61
18.5	9,164,354	5,312	0.0006	0.9994	93.13
19.5	9,130,535	260,793	0.0286	0.9714	93.07
20.5	8,213,913		0.0000	1.0000	90.41
21.5	8,213,139		0.0000	1.0000	90.41
22.5	8,368,496		0.0000	1.0000	90.41
23.5	7,821,363		0.0000	1.0000	90.41
24.5	7,695,858		0.0000	1.0000	90.41
25.5	4,641,384		0.0000	1.0000	90.41
26.5	4,917,486		0.0000	1.0000	90.41
27.5	4,879,113		0.0000	1.0000	90.41
28.5	2,129,698	5,039	0.0024	0.9976	90.41
29.5	2,123,545		0.0000	1.0000	90.20
30.5	2,117,158		0.0000	1.0000	90.20
31.5	1,903,261		0.0000	1.0000	90.20
32.5	1,977,421		0.0000	1.0000	90.20
33.5	1,586,293		0.0000	1.0000	90.20
34.5	1,332,884		0.0000	1.0000	90.20
35.5	1,058,394	192	0.0002	0.9998	90.20
36.5	1,123,964	165	0.0001	0.9999	90.18
37.5	1,213,079	2,631	0.0022	0.9978	90.17
38.5	1,209,673		0.0000	1.0000	89.97

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,205,765		0.0000	1.0000	89.97
40.5	1,205,765	53,121	0.0441	0.9559	89.97
41.5	1,215,312	187	0.0002	0.9998	86.01
42.5	1,050,704		0.0000	1.0000	86.00
43.5	1,056,643	64,968	0.0615	0.9385	86.00
44.5	995,348		0.0000	1.0000	80.71
45.5	867,664		0.0000	1.0000	80.71
46.5	746,455		0.0000	1.0000	80.71
47.5	746,455		0.0000	1.0000	80.71
48.5	746,455	1,115	0.0015	0.9985	80.71
49.5	745,340		0.0000	1.0000	80.59
50.5	620,139		0.0000	1.0000	80.59
51.5	518,474		0.0000	1.0000	80.59
52.5	445,015		0.0000	1.0000	80.59
53.5	454,234		0.0000	1.0000	80.59
54.5	333,067		0.0000	1.0000	80.59
55.5	253,076		0.0000	1.0000	80.59
56.5	138,640		0.0000	1.0000	80.59
57.5	138,640		0.0000	1.0000	80.59
58.5	138,251		0.0000	1.0000	80.59
59.5	139,158		0.0000	1.0000	80.59
60.5	141,228	64	0.0005	0.9995	80.59
61.5	141,164	30,339	0.2149	0.7851	80.55
62.5	110,825		0.0000	1.0000	63.24
63.5	110,825		0.0000	1.0000	63.24
64.5	107,153		0.0000	1.0000	63.24
65.5	90,528		0.0000	1.0000	63.24
66.5	20,397		0.0000	1.0000	63.24
67.5	20,397		0.0000	1.0000	63.24
68.5	20,397		0.0000	1.0000	63.24
69.5	20,397		0.0000	1.0000	63.24
70.5	24,890		0.0000	1.0000	63.24
71.5	24,890		0.0000	1.0000	63.24
72.5	24,189		0.0000	1.0000	63.24
73.5	7,470		0.0000	1.0000	63.24
74.5	7,470		0.0000	1.0000	63.24
75.5	7,470		0.0000	1.0000	63.24
76.5	7,470		0.0000	1.0000	63.24
77.5	7,470		0.0000	1.0000	63.24
78.5	7,470		0.0000	1.0000	63.24

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	6,564		0.0000	1.0000	63.24
80.5	4,493		0.0000	1.0000	63.24
81.5	4,493		0.0000	1.0000	63.24
82.5	4,493		0.0000	1.0000	63.24
83.5	4,493		0.0000	1.0000	63.24
84.5	4,493		0.0000	1.0000	63.24
85.5	4,493	3,158	0.7029	0.2971	63.24
86.5	1,335		0.0000	1.0000	18.79
87.5	1,335		0.0000	1.0000	18.79
88.5	1,335		0.0000	1.0000	18.79
89.5	1,335		0.0000	1.0000	18.79
90.5					18.79
91.5					
92.5					
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5					
101.5					
102.5					
103.5	350,801		0.0000		
104.5	350,801		0.0000		
105.5	350,801		0.0000		
106.5	350,801		0.0000		
107.5	350,801		0.0000		
108.5	350,801		0.0000		
109.5	350,801		0.0000		
110.5	350,801		0.0000		
111.5	350,801		0.0000		
112.5	350,801		0.0000		
113.5	350,801		0.0000		
114.5	350,801		0.0000		
115.5	350,801		0.0000		
116.5	350,801		0.0000		
117.5	350,801		0.0000		
118.5	350,801		0.0000		

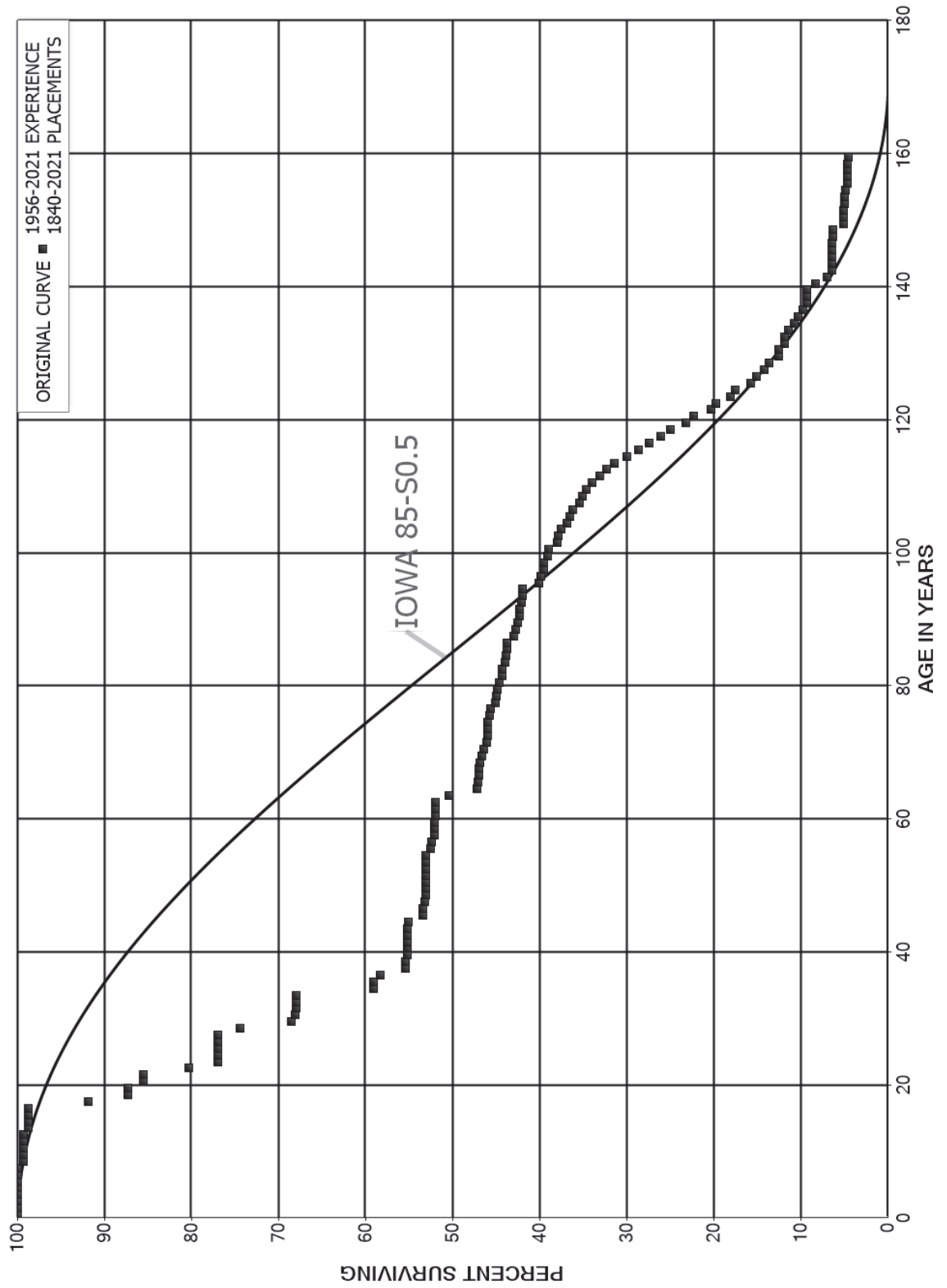
THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	350,801		0.0000		
120.5	350,801		0.0000		
121.5	350,801		0.0000		
122.5	350,801		0.0000		
123.5					

THE YORK WATER COMPANY  
 ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 4 INCH AND UNDER  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 4 INCH AND UNDER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1840-2021

EXPERIENCE BAND 1956-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	210,657		0.0000	1.0000	100.00
0.5	218,809		0.0000	1.0000	100.00
1.5	203,133		0.0000	1.0000	100.00
2.5	196,677		0.0000	1.0000	100.00
3.5	179,459		0.0000	1.0000	100.00
4.5	178,066		0.0000	1.0000	100.00
5.5	183,324		0.0000	1.0000	100.00
6.5	181,255		0.0000	1.0000	100.00
7.5	172,279	1,290	0.0075	0.9925	100.00
8.5	168,262		0.0000	1.0000	99.25
9.5	152,660		0.0000	1.0000	99.25
10.5	134,311		0.0000	1.0000	99.25
11.5	131,597		0.0000	1.0000	99.25
12.5	110,831	601	0.0054	0.9946	99.25
13.5	88,220		0.0000	1.0000	98.71
14.5	85,229		0.0000	1.0000	98.71
15.5	85,229		0.0000	1.0000	98.71
16.5	85,577	5,960	0.0696	0.9304	98.71
17.5	76,462	3,800	0.0497	0.9503	91.84
18.5	72,662		0.0000	1.0000	87.27
19.5	72,670	1,483	0.0204	0.9796	87.27
20.5	71,186		0.0000	1.0000	85.49
21.5	81,684	4,950	0.0606	0.9394	85.49
22.5	75,194	3,190	0.0424	0.9576	80.31
23.5	71,010		0.0000	1.0000	76.91
24.5	71,010		0.0000	1.0000	76.91
25.5	71,010		0.0000	1.0000	76.91
26.5	71,258		0.0000	1.0000	76.91
27.5	71,416	2,287	0.0320	0.9680	76.91
28.5	69,129	5,545	0.0802	0.9198	74.44
29.5	64,856	407	0.0063	0.9937	68.47
30.5	80,472	164	0.0020	0.9980	68.04
31.5	80,288		0.0000	1.0000	67.90
32.5	80,312		0.0000	1.0000	67.90
33.5	80,073	10,445	0.1304	0.8696	67.90
34.5	69,674	0	0.0000	1.0000	59.05
35.5	69,730	950	0.0136	0.9864	59.05
36.5	68,781	3,418	0.0497	0.9503	58.24
37.5	65,362		0.0000	1.0000	55.35
38.5	59,300	170	0.0029	0.9971	55.35

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 4 INCH AND UNDER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2021

EXPERIENCE BAND 1956-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	59,150		0.0000	1.0000	55.19
40.5	59,542		0.0000	1.0000	55.19
41.5	65,548		0.0000	1.0000	55.19
42.5	65,840		0.0000	1.0000	55.19
43.5	66,069	183	0.0028	0.9972	55.19
44.5	163,381	4,797	0.0294	0.9706	55.03
45.5	137,369		0.0000	1.0000	53.42
46.5	138,399	759	0.0055	0.9945	53.42
47.5	136,725	29	0.0002	0.9998	53.13
48.5	137,283		0.0000	1.0000	53.11
49.5	138,212		0.0000	1.0000	53.11
50.5	140,483		0.0000	1.0000	53.11
51.5	136,548	107	0.0008	0.9992	53.11
52.5	137,431		0.0000	1.0000	53.07
53.5	140,086	149	0.0011	0.9989	53.07
54.5	144,496	1,287	0.0089	0.9911	53.02
55.5	145,712	461	0.0032	0.9968	52.54
56.5	148,502	908	0.0061	0.9939	52.38
57.5	151,744	19	0.0001	0.9999	52.06
58.5	152,301	50	0.0003	0.9997	52.05
59.5	152,637	99	0.0006	0.9994	52.03
60.5	157,330	20	0.0001	0.9999	52.00
61.5	56,507		0.0000	1.0000	51.99
62.5	58,197	1,735	0.0298	0.9702	51.99
63.5	57,938	3,699	0.0638	0.9362	50.44
64.5	59,874	135	0.0022	0.9978	47.22
65.5	65,166	224	0.0034	0.9966	47.12
66.5	66,906	1	0.0000	1.0000	46.96
67.5	67,728	100	0.0015	0.9985	46.95
68.5	61,699	362	0.0059	0.9941	46.88
69.5	64,659	330	0.0051	0.9949	46.61
70.5	67,307	382	0.0057	0.9943	46.37
71.5	70,646	220	0.0031	0.9969	46.11
72.5	70,958	48	0.0007	0.9993	45.97
73.5	73,705	52	0.0007	0.9993	45.93
74.5	74,230	343	0.0046	0.9954	45.90
75.5	73,888	58	0.0008	0.9992	45.69
76.5	73,830	1,008	0.0137	0.9863	45.65
77.5	73,142	45	0.0006	0.9994	45.03
78.5	78,662	213	0.0027	0.9973	45.00

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 4 INCH AND UNDER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2021

EXPERIENCE BAND 1956-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	78,907	422	0.0053	0.9947	44.88
80.5	78,946	577	0.0073	0.9927	44.64
81.5	78,368	30	0.0004	0.9996	44.31
82.5	76,887	534	0.0069	0.9931	44.30
83.5	77,169	179	0.0023	0.9977	43.99
84.5	76,991	208	0.0027	0.9973	43.89
85.5	77,570	19	0.0002	0.9998	43.77
86.5	76,766	1,515	0.0197	0.9803	43.76
87.5	75,465	227	0.0030	0.9970	42.90
88.5	79,118	405	0.0051	0.9949	42.77
89.5	78,962	509	0.0064	0.9936	42.55
90.5	78,731	13	0.0002	0.9998	42.27
91.5	78,718	300	0.0038	0.9962	42.27
92.5	78,926	294	0.0037	0.9963	42.10
93.5	78,499	103	0.0013	0.9987	41.95
94.5	78,250	3,349	0.0428	0.9572	41.89
95.5	74,780	461	0.0062	0.9938	40.10
96.5	74,318	577	0.0078	0.9922	39.85
97.5	73,741	171	0.0023	0.9977	39.54
98.5	73,270	723	0.0099	0.9901	39.45
99.5	72,700	309	0.0043	0.9957	39.06
100.5	72,419	1,761	0.0243	0.9757	38.90
101.5	70,658	278	0.0039	0.9961	37.95
102.5	70,380	473	0.0067	0.9933	37.80
103.5	70,036	1,339	0.0191	0.9809	37.55
104.5	69,190	690	0.0100	0.9900	36.83
105.5	68,499	524	0.0077	0.9923	36.46
106.5	67,598	1,457	0.0216	0.9784	36.18
107.5	66,136	641	0.0097	0.9903	35.40
108.5	65,445	776	0.0119	0.9881	35.06
109.5	64,505	1,319	0.0204	0.9796	34.64
110.5	62,983	1,521	0.0241	0.9759	33.94
111.5	60,993	1,508	0.0247	0.9753	33.12
112.5	58,718	1,736	0.0296	0.9704	32.30
113.5	56,855	2,558	0.0450	0.9550	31.34
114.5	54,005	2,334	0.0432	0.9568	29.93
115.5	49,673	2,126	0.0428	0.9572	28.64
116.5	46,939	2,322	0.0495	0.9505	27.41
117.5	44,334	1,898	0.0428	0.9572	26.06
118.5	42,087	3,054	0.0726	0.9274	24.94

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 4 INCH AND UNDER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2021

EXPERIENCE BAND 1956-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	38,941	1,345	0.0345	0.9655	23.13
120.5	35,732	3,205	0.0897	0.9103	22.33
121.5	32,222	901	0.0280	0.9720	20.33
122.5	30,870	2,624	0.0850	0.9150	19.76
123.5	27,030	888	0.0328	0.9672	18.08
124.5	26,068	2,646	0.1015	0.8985	17.49
125.5	23,332	919	0.0394	0.9606	15.71
126.5	22,411	1,283	0.0573	0.9427	15.09
127.5	20,919	896	0.0428	0.9572	14.23
128.5	19,989	1,600	0.0801	0.9199	13.62
129.5	18,317	66	0.0036	0.9964	12.53
130.5	15,489	778	0.0502	0.9498	12.48
131.5	13,935	77	0.0055	0.9945	11.86
132.5	13,849	508	0.0367	0.9633	11.79
133.5	13,305	760	0.0571	0.9429	11.36
134.5	11,950	475	0.0397	0.9603	10.71
135.5	10,767	580	0.0538	0.9462	10.28
136.5	9,204	448	0.0486	0.9514	9.73
137.5	7,454		0.0000	1.0000	9.26
138.5	7,408		0.0000	1.0000	9.26
139.5	6,564	709	0.1079	0.8921	9.26
140.5	5,679	934	0.1645	0.8355	8.26
141.5	4,745	347	0.0731	0.9269	6.90
142.5	4,398	11	0.0025	0.9975	6.40
143.5	4,360		0.0000	1.0000	6.38
144.5	4,341		0.0000	1.0000	6.38
145.5	4,230		0.0000	1.0000	6.38
146.5	4,061	29	0.0071	0.9929	6.38
147.5	4,032		0.0000	1.0000	6.33
148.5	4,032	838	0.2078	0.7922	6.33
149.5	3,141		0.0000	1.0000	5.02
150.5	3,141		0.0000	1.0000	5.02
151.5	3,115	27	0.0085	0.9915	5.02
152.5	3,088		0.0000	1.0000	4.98
153.5	2,874	82	0.0287	0.9713	4.98
154.5	1,525	69	0.0452	0.9548	4.83
155.5	1,455		0.0000	1.0000	4.61
156.5	1,455		0.0000	1.0000	4.61
157.5	1,455		0.0000	1.0000	4.61
158.5	1,220	23	0.0188	0.9812	4.61

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 4 INCH AND UNDER

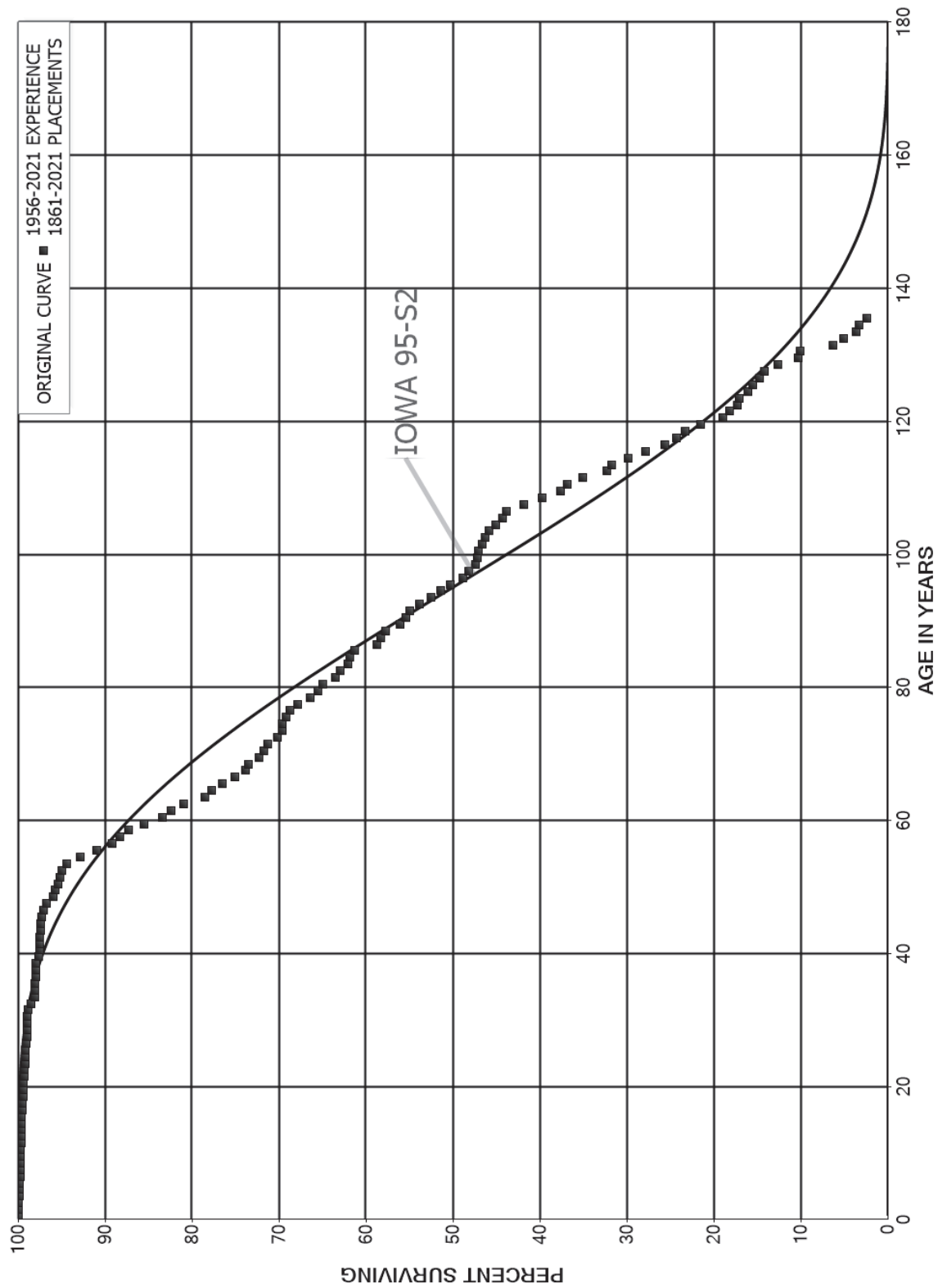
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2021

EXPERIENCE BAND 1956-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	1,197		0.0000	1.0000	4.53
160.5	926		0.0000	1.0000	4.53
161.5	926		0.0000	1.0000	4.53
162.5	926		0.0000	1.0000	4.53
163.5	926	180	0.1944	0.8056	4.53
164.5	746		0.0000	1.0000	3.65
165.5	746		0.0000	1.0000	3.65
166.5	746	146	0.1955	0.8045	3.65
167.5	600		0.0000	1.0000	2.93
168.5	600		0.0000	1.0000	2.93
169.5	600		0.0000	1.0000	2.93
170.5	1		0.0000	1.0000	2.93
171.5	1		0.0000	1.0000	2.93
172.5	1		0.0000	1.0000	2.93
173.5	1		0.0000	1.0000	2.93
174.5	1		0.0000	1.0000	2.93
175.5	1		0.0000	1.0000	2.93
176.5	1		0.0000	1.0000	2.93
177.5	1		0.0000	1.0000	2.93
178.5	1		0.0000	1.0000	2.93
179.5					2.93

THE YORK WATER COMPANY  
 ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 6 INCH AND 8 INCH  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 6 INCH AND 8 INCH

ORIGINAL LIFE TABLE

PLACEMENT BAND 1861-2021

EXPERIENCE BAND 1956-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	57,936,810		0.0000	1.0000	100.00
0.5	54,348,947	10,020	0.0002	0.9998	100.00
1.5	53,022,307	10,987	0.0002	0.9998	99.98
2.5	52,682,568	45,035	0.0009	0.9991	99.96
3.5	50,308,120	13,934	0.0003	0.9997	99.88
4.5	48,689,457	8,719	0.0002	0.9998	99.85
5.5	47,344,591	27,330	0.0006	0.9994	99.83
6.5	46,092,279	5,840	0.0001	0.9999	99.77
7.5	45,259,159	9,597	0.0002	0.9998	99.76
8.5	44,021,315	22,868	0.0005	0.9995	99.74
9.5	43,229,222	3,232	0.0001	0.9999	99.69
10.5	42,297,866	4,415	0.0001	0.9999	99.68
11.5	41,675,282	7,675	0.0002	0.9998	99.67
12.5	39,972,348	4,203	0.0001	0.9999	99.65
13.5	38,012,374	18,005	0.0005	0.9995	99.64
14.5	34,119,659	9,923	0.0003	0.9997	99.59
15.5	28,934,129	10,296	0.0004	0.9996	99.56
16.5	26,266,776	19,308	0.0007	0.9993	99.53
17.5	24,620,522	8,218	0.0003	0.9997	99.46
18.5	23,761,069	8,158	0.0003	0.9997	99.42
19.5	22,819,665	4,322	0.0002	0.9998	99.39
20.5	22,093,890	23,847	0.0011	0.9989	99.37
21.5	21,131,718	1,813	0.0001	0.9999	99.26
22.5	19,258,185	6,027	0.0003	0.9997	99.25
23.5	18,520,935	1,530	0.0001	0.9999	99.22
24.5	18,425,812	4,431	0.0002	0.9998	99.21
25.5	17,655,029	27,695	0.0016	0.9984	99.19
26.5	15,974,657	14,811	0.0009	0.9991	99.03
27.5	15,148,987	1,415	0.0001	0.9999	98.94
28.5	14,312,009	2,434	0.0002	0.9998	98.93
29.5	13,640,379	2,034	0.0001	0.9999	98.92
30.5	12,526,709	5,602	0.0004	0.9996	98.90
31.5	10,432,382	38,696	0.0037	0.9963	98.86
32.5	9,341,670	37,645	0.0040	0.9960	98.49
33.5	8,925,836	2,559	0.0003	0.9997	98.09
34.5	8,412,501	1,906	0.0002	0.9998	98.07
35.5	7,311,971	4,317	0.0006	0.9994	98.04
36.5	7,033,923	1,181	0.0002	0.9998	97.99
37.5	7,065,242	2,020	0.0003	0.9997	97.97
38.5	6,631,137	20,073	0.0030	0.9970	97.94

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 6 INCH AND 8 INCH

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1861-2021

EXPERIENCE BAND 1956-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,027,837	10,141	0.0017	0.9983	97.64
40.5	5,817,591	182	0.0000	1.0000	97.48
41.5	5,617,923	544	0.0001	0.9999	97.48
42.5	5,301,217	1,376	0.0003	0.9997	97.47
43.5	5,157,206	2,179	0.0004	0.9996	97.44
44.5	4,986,115	6,853	0.0014	0.9986	97.40
45.5	4,904,555	7,516	0.0015	0.9985	97.27
46.5	4,796,964	19,372	0.0040	0.9960	97.12
47.5	4,533,522	34,165	0.0075	0.9925	96.73
48.5	4,384,849	10,884	0.0025	0.9975	96.00
49.5	4,286,088	17,205	0.0040	0.9960	95.76
50.5	3,887,998	9,058	0.0023	0.9977	95.37
51.5	3,624,930	7,595	0.0021	0.9979	95.15
52.5	3,444,775	21,733	0.0063	0.9937	94.95
53.5	3,350,538	55,380	0.0165	0.9835	94.35
54.5	3,195,058	64,373	0.0201	0.9799	92.79
55.5	3,016,281	57,423	0.0190	0.9810	90.93
56.5	2,835,172	30,082	0.0106	0.9894	89.19
57.5	2,528,106	26,464	0.0105	0.9895	88.25
58.5	2,421,780	49,489	0.0204	0.9796	87.32
59.5	2,235,301	56,514	0.0253	0.9747	85.54
60.5	2,124,058	25,724	0.0121	0.9879	83.38
61.5	1,923,060	32,758	0.0170	0.9830	82.37
62.5	1,756,918	52,279	0.0298	0.9702	80.96
63.5	1,625,838	16,344	0.0101	0.9899	78.55
64.5	1,549,222	24,438	0.0158	0.9842	77.77
65.5	1,415,567	27,988	0.0198	0.9802	76.54
66.5	1,275,206	20,701	0.0162	0.9838	75.03
67.5	1,100,978	4,944	0.0045	0.9955	73.81
68.5	921,998	15,015	0.0163	0.9837	73.48
69.5	884,918	6,855	0.0077	0.9923	72.28
70.5	842,949	5,126	0.0061	0.9939	71.72
71.5	801,946	12,031	0.0150	0.9850	71.28
72.5	787,039	6,320	0.0080	0.9920	70.21
73.5	759,772	527	0.0007	0.9993	69.65
74.5	704,033	4,731	0.0067	0.9933	69.60
75.5	685,138	4,106	0.0060	0.9940	69.13
76.5	679,903	9,030	0.0133	0.9867	68.72
77.5	670,812	13,580	0.0202	0.9798	67.81
78.5	658,711	9,482	0.0144	0.9856	66.43



THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 6 INCH AND 8 INCH

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1861-2021

EXPERIENCE BAND 1956-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	639,841	5,388	0.0084	0.9916	65.48
80.5	582,119	13,154	0.0226	0.9774	64.93
81.5	536,008	4,631	0.0086	0.9914	63.46
82.5	513,240	6,565	0.0128	0.9872	62.91
83.5	487,907	2,171	0.0045	0.9955	62.11
84.5	462,533	4,297	0.0093	0.9907	61.83
85.5	452,287	18,836	0.0416	0.9584	61.26
86.5	419,190	2,633	0.0063	0.9937	58.70
87.5	412,123	4,002	0.0097	0.9903	58.34
88.5	407,736	12,174	0.0299	0.9701	57.77
89.5	394,321	4,813	0.0122	0.9878	56.04
90.5	370,549	2,510	0.0068	0.9932	55.36
91.5	347,812	7,582	0.0218	0.9782	54.99
92.5	330,430	8,009	0.0242	0.9758	53.79
93.5	308,135	6,234	0.0202	0.9798	52.48
94.5	295,084	6,753	0.0229	0.9771	51.42
95.5	279,451	7,984	0.0286	0.9714	50.24
96.5	249,690	3,377	0.0135	0.9865	48.81
97.5	226,879	3,808	0.0168	0.9832	48.15
98.5	212,087	782	0.0037	0.9963	47.34
99.5	197,530	331	0.0017	0.9983	47.17
100.5	193,094	2,040	0.0106	0.9894	47.09
101.5	187,526	1,297	0.0069	0.9931	46.59
102.5	184,430	1,552	0.0084	0.9916	46.27
103.5	181,924	3,062	0.0168	0.9832	45.88
104.5	178,327	3,231	0.0181	0.9819	45.11
105.5	171,249	1,733	0.0101	0.9899	44.29
106.5	166,232	7,551	0.0454	0.9546	43.84
107.5	156,306	7,889	0.0505	0.9495	41.85
108.5	145,585	7,584	0.0521	0.9479	39.74
109.5	133,864	3,045	0.0227	0.9773	37.67
110.5	126,302	5,970	0.0473	0.9527	36.81
111.5	116,051	9,191	0.0792	0.9208	35.07
112.5	103,889	1,724	0.0166	0.9834	32.29
113.5	100,185	6,163	0.0615	0.9385	31.76
114.5	86,342	5,563	0.0644	0.9356	29.80
115.5	65,281	5,248	0.0804	0.9196	27.88
116.5	51,711	2,645	0.0512	0.9488	25.64
117.5	46,504	2,084	0.0448	0.9552	24.33
118.5	39,529	2,982	0.0754	0.9246	23.24

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 6 INCH AND 8 INCH

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1861-2021			EXPERIENCE BAND 1956-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	35,159	4,146	0.1179	0.8821	21.49
120.5	29,238	1,250	0.0427	0.9573	18.95
121.5	27,750	1,300	0.0468	0.9532	18.14
122.5	25,184	298	0.0118	0.9882	17.29
123.5	24,324	1,459	0.0600	0.9400	17.09
124.5	22,392	826	0.0369	0.9631	16.06
125.5	21,127	1,085	0.0513	0.9487	15.47
126.5	17,992	646	0.0359	0.9641	14.68
127.5	17,344	1,892	0.1091	0.8909	14.15
128.5	15,340	2,890	0.1884	0.8116	12.61
129.5	12,347	215	0.0174	0.9826	10.23
130.5	10,104	3,780	0.3741	0.6259	10.05
131.5	4,864	957	0.1968	0.8032	6.29
132.5	3,813	1,049	0.2751	0.7249	5.05
133.5	2,627	262	0.0999	0.9001	3.66
134.5	2,118	602	0.2844	0.7156	3.30
135.5	1,067	12	0.0110	0.9890	2.36
136.5	918		0.0000	1.0000	2.33
137.5	560		0.0000	1.0000	2.33
138.5	560		0.0000	1.0000	2.33
139.5	560		0.0000	1.0000	2.33
140.5	43		0.0000	1.0000	2.33
141.5	43		0.0000	1.0000	2.33
142.5	43		0.0000	1.0000	2.33
143.5	43		0.0000	1.0000	2.33
144.5	43		0.0000	1.0000	2.33
145.5	43		0.0000	1.0000	2.33
146.5	43		0.0000	1.0000	2.33
147.5	43		0.0000	1.0000	2.33
148.5	43		0.0000	1.0000	2.33
149.5	43		0.0000	1.0000	2.33
150.5	43		0.0000	1.0000	2.33
151.5	43		0.0000	1.0000	2.33
152.5	43		0.0000	1.0000	2.33
153.5	43		0.0000	1.0000	2.33
154.5	43		0.0000	1.0000	2.33
155.5	43		0.0000	1.0000	2.33
156.5	43		0.0000	1.0000	2.33
157.5	43		0.0000	1.0000	2.33
158.5	43		0.0000	1.0000	2.33

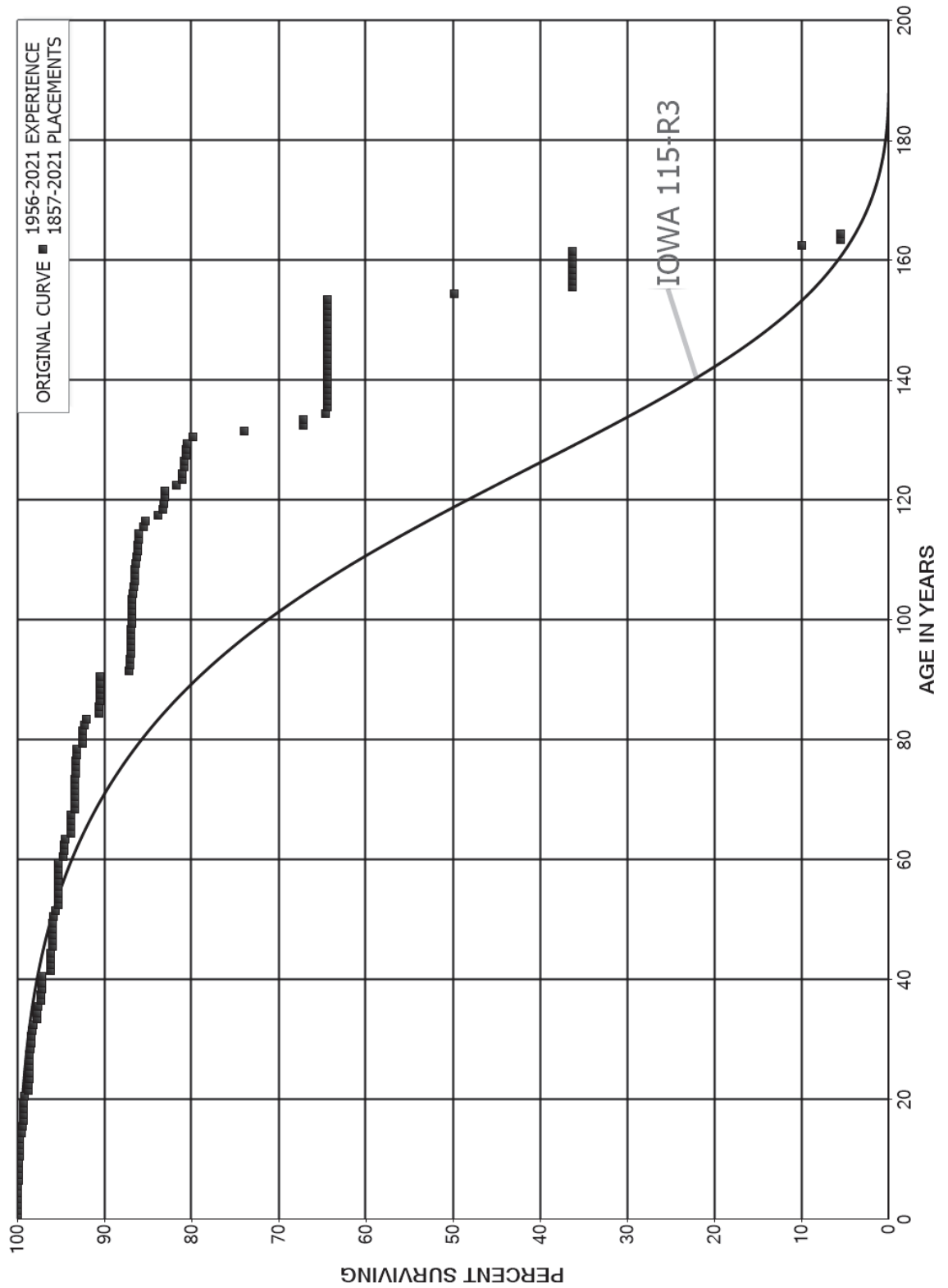
THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 6 INCH AND 8 INCH

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1861-2021			EXPERIENCE BAND 1956-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	43		0.0000	1.0000	2.33
160.5					2.33

THE YORK WATER COMPANY  
 ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 10 INCH AND OVER  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 10 INCH AND OVER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1857-2021

EXPERIENCE BAND 1956-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	117,994,546		0.0000	1.0000	100.00
0.5	108,671,189	1,601	0.0000	1.0000	100.00
1.5	104,225,052	4,722	0.0000	1.0000	100.00
2.5	101,850,348	80,609	0.0008	0.9992	99.99
3.5	98,785,170	7,892	0.0001	0.9999	99.91
4.5	95,983,981	3,717	0.0000	1.0000	99.91
5.5	94,264,925	21,757	0.0002	0.9998	99.90
6.5	91,338,876		0.0000	1.0000	99.88
7.5	87,193,091	57,135	0.0007	0.9993	99.88
8.5	84,975,355	19,319	0.0002	0.9998	99.81
9.5	84,027,600	23,721	0.0003	0.9997	99.79
10.5	81,167,382	31,036	0.0004	0.9996	99.76
11.5	80,226,952	16,169	0.0002	0.9998	99.73
12.5	76,984,210	17,994	0.0002	0.9998	99.71
13.5	64,013,997	116,432	0.0018	0.9982	99.68
14.5	60,981,487	98,464	0.0016	0.9984	99.50
15.5	54,821,721	698	0.0000	1.0000	99.34
16.5	53,122,840	6,584	0.0001	0.9999	99.34
17.5	37,414,316	13,843	0.0004	0.9996	99.33
18.5	36,773,657	6,854	0.0002	0.9998	99.29
19.5	35,400,270	19,126	0.0005	0.9995	99.27
20.5	33,365,337	157,274	0.0047	0.9953	99.22
21.5	29,901,668	3,276	0.0001	0.9999	98.75
22.5	28,971,651	45,035	0.0016	0.9984	98.74
23.5	27,385,358	2,606	0.0001	0.9999	98.59
24.5	24,766,719	123	0.0000	1.0000	98.58
25.5	23,369,786	328	0.0000	1.0000	98.58
26.5	21,821,196	1,783	0.0001	0.9999	98.57
27.5	21,365,457	23,268	0.0011	0.9989	98.57
28.5	20,957,744	2,975	0.0001	0.9999	98.46
29.5	20,536,519	13,803	0.0007	0.9993	98.45
30.5	18,695,582	19,298	0.0010	0.9990	98.38
31.5	14,966,425	11,592	0.0008	0.9992	98.28
32.5	12,367,575	55,253	0.0045	0.9955	98.20
33.5	11,103,200	3,487	0.0003	0.9997	97.76
34.5	10,680,790	7,305	0.0007	0.9993	97.73
35.5	8,204,558	28,860	0.0035	0.9965	97.66
36.5	7,160,681	4,017	0.0006	0.9994	97.32
37.5	6,630,292	4,843	0.0007	0.9993	97.27
38.5	6,324,593	110	0.0000	1.0000	97.20

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 10 INCH AND OVER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1857-2021

EXPERIENCE BAND 1956-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,721,806	2,101	0.0004	0.9996	97.19
40.5	4,926,122	48,698	0.0099	0.9901	97.16
41.5	4,769,797	619	0.0001	0.9999	96.20
42.5	4,064,043	1,967	0.0005	0.9995	96.19
43.5	3,974,213		0.0000	1.0000	96.14
44.5	3,753,554	6,793	0.0018	0.9982	96.14
45.5	3,651,242	300	0.0001	0.9999	95.96
46.5	3,449,247		0.0000	1.0000	95.96
47.5	3,274,227	227	0.0001	0.9999	95.96
48.5	3,253,270	311	0.0001	0.9999	95.95
49.5	3,140,567	4,916	0.0016	0.9984	95.94
50.5	2,890,921	4,960	0.0017	0.9983	95.79
51.5	2,810,967	8,685	0.0031	0.9969	95.63
52.5	2,530,397		0.0000	1.0000	95.33
53.5	2,230,525	96	0.0000	1.0000	95.33
54.5	2,167,032		0.0000	1.0000	95.33
55.5	2,064,956	167	0.0001	0.9999	95.33
56.5	1,898,532	314	0.0002	0.9998	95.32
57.5	1,709,375	167	0.0001	0.9999	95.30
58.5	1,682,907	46	0.0000	1.0000	95.29
59.5	1,649,566	10,425	0.0063	0.9937	95.29
60.5	1,555,194	1,241	0.0008	0.9992	94.69
61.5	1,493,745	250	0.0002	0.9998	94.61
62.5	1,489,452	1,963	0.0013	0.9987	94.60
63.5	1,481,916	10,081	0.0068	0.9932	94.47
64.5	1,441,782		0.0000	1.0000	93.83
65.5	1,175,321		0.0000	1.0000	93.83
66.5	974,426		0.0000	1.0000	93.83
67.5	902,467	3,833	0.0042	0.9958	93.83
68.5	592,937	46	0.0001	0.9999	93.43
69.5	577,065	50	0.0001	0.9999	93.42
70.5	593,541	33	0.0001	0.9999	93.42
71.5	593,019		0.0000	1.0000	93.41
72.5	586,068		0.0000	1.0000	93.41
73.5	590,329	532	0.0009	0.9991	93.41
74.5	587,062		0.0000	1.0000	93.33
75.5	583,934		0.0000	1.0000	93.33
76.5	583,934	974	0.0017	0.9983	93.33
77.5	582,960		0.0000	1.0000	93.17
78.5	582,960	3,906	0.0067	0.9933	93.17

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 10 INCH AND OVER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1857-2021

EXPERIENCE BAND 1956-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	568,858	111	0.0002	0.9998	92.55
80.5	561,920	30	0.0001	0.9999	92.53
81.5	558,828	1,436	0.0026	0.9974	92.52
82.5	557,272	1,100	0.0020	0.9980	92.29
83.5	556,172	8,797	0.0158	0.9842	92.10
84.5	543,720		0.0000	1.0000	90.65
85.5	532,047	896	0.0017	0.9983	90.65
86.5	531,151	44	0.0001	0.9999	90.50
87.5	531,107	13	0.0000	1.0000	90.49
88.5	529,556	202	0.0004	0.9996	90.49
89.5	528,056		0.0000	1.0000	90.45
90.5	520,321	19,137	0.0368	0.9632	90.45
91.5	425,296	134	0.0003	0.9997	87.12
92.5	421,067	100	0.0002	0.9998	87.10
93.5	415,475	537	0.0013	0.9987	87.08
94.5	305,687		0.0000	1.0000	86.96
95.5	301,088	161	0.0005	0.9995	86.96
96.5	265,685	33	0.0001	0.9999	86.92
97.5	253,832	35	0.0001	0.9999	86.91
98.5	249,010	48	0.0002	0.9998	86.89
99.5	248,962		0.0000	1.0000	86.88
100.5	244,318	102	0.0004	0.9996	86.88
101.5	244,216	33	0.0001	0.9999	86.84
102.5	244,183	136	0.0006	0.9994	86.83
103.5	244,047	22	0.0001	0.9999	86.78
104.5	244,025	504	0.0021	0.9979	86.77
105.5	243,521	143	0.0006	0.9994	86.59
106.5	242,219	73	0.0003	0.9997	86.54
107.5	242,146	115	0.0005	0.9995	86.52
108.5	240,575	123	0.0005	0.9995	86.48
109.5	231,785	354	0.0015	0.9985	86.43
110.5	222,505	265	0.0012	0.9988	86.30
111.5	210,177		0.0000	1.0000	86.20
112.5	206,410	252	0.0012	0.9988	86.20
113.5	195,306		0.0000	1.0000	86.09
114.5	187,116	1,348	0.0072	0.9928	86.09
115.5	185,650	333	0.0018	0.9982	85.47
116.5	183,230	3,118	0.0170	0.9830	85.32
117.5	176,186	1,293	0.0073	0.9927	83.87
118.5	156,248	98	0.0006	0.9994	83.25

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 10 INCH AND OVER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1857-2021

EXPERIENCE BAND 1956-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	155,545	310	0.0020	0.9980	83.20
120.5	151,111		0.0000	1.0000	83.03
121.5	136,846	2,141	0.0156	0.9844	83.03
122.5	133,734	1,014	0.0076	0.9924	81.73
123.5	112,315	49	0.0004	0.9996	81.11
124.5	111,901	303	0.0027	0.9973	81.08
125.5	53,032		0.0000	1.0000	80.86
126.5	50,196	143	0.0028	0.9972	80.86
127.5	50,053	16	0.0003	0.9997	80.63
128.5	39,482	65	0.0016	0.9984	80.60
129.5	39,073	333	0.0085	0.9915	80.47
130.5	38,740	2,849	0.0735	0.9265	79.79
131.5	35,891	3,254	0.0907	0.9093	73.92
132.5	30,996	29	0.0009	0.9991	67.22
133.5	30,967	1,178	0.0380	0.9620	67.16
134.5	27,930	109	0.0039	0.9961	64.60
135.5	27,821		0.0000	1.0000	64.35
136.5	10,895		0.0000	1.0000	64.35
137.5	10,895		0.0000	1.0000	64.35
138.5	10,895		0.0000	1.0000	64.35
139.5	4,445		0.0000	1.0000	64.35
140.5	4,445		0.0000	1.0000	64.35
141.5	4,445		0.0000	1.0000	64.35
142.5	4,445		0.0000	1.0000	64.35
143.5	4,445		0.0000	1.0000	64.35
144.5	4,445		0.0000	1.0000	64.35
145.5	4,445		0.0000	1.0000	64.35
146.5	4,445		0.0000	1.0000	64.35
147.5	4,445		0.0000	1.0000	64.35
148.5	4,445		0.0000	1.0000	64.35
149.5	4,445		0.0000	1.0000	64.35
150.5	4,445		0.0000	1.0000	64.35
151.5	4,445		0.0000	1.0000	64.35
152.5	4,445		0.0000	1.0000	64.35
153.5	4,445	1,006	0.2263	0.7737	64.35
154.5	3,439	930	0.2703	0.7297	49.79
155.5	2,509		0.0000	1.0000	36.33
156.5	2,509		0.0000	1.0000	36.33
157.5	2,509		0.0000	1.0000	36.33
158.5	2,509		0.0000	1.0000	36.33



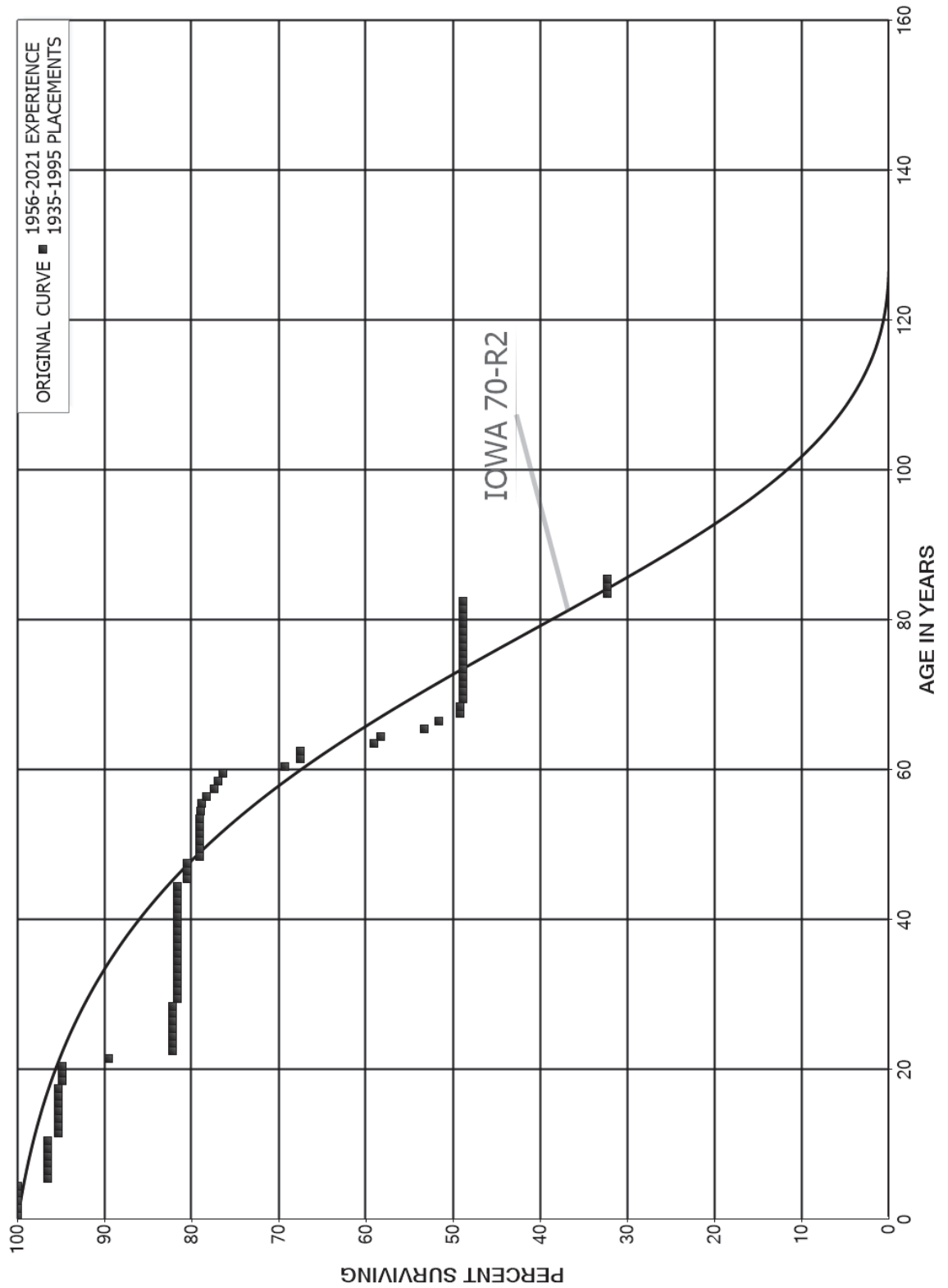
THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 10 INCH AND OVER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1857-2021			EXPERIENCE BAND 1956-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	2,509		0.0000	1.0000	36.33
160.5	2,509		0.0000	1.0000	36.33
161.5	2,509	1,826	0.7277	0.2723	36.33
162.5	683	300	0.4397	0.5603	9.89
163.5	383		0.0000	1.0000	5.54
164.5					5.54

THE YORK WATER COMPANY  
 ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - TRANSITE  
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THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - TRANSITE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1935-1995			EXPERIENCE BAND 1956-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5	12,636		0.0000	1.0000	100.00
1.5	14,708		0.0000	1.0000	100.00
2.5	20,801		0.0000	1.0000	100.00
3.5	24,426		0.0000	1.0000	100.00
4.5	27,372	953	0.0348	0.9652	100.00
5.5	26,831		0.0000	1.0000	96.52
6.5	36,460		0.0000	1.0000	96.52
7.5	37,208		0.0000	1.0000	96.52
8.5	47,268		0.0000	1.0000	96.52
9.5	102,839		0.0000	1.0000	96.52
10.5	102,839	1,304	0.0127	0.9873	96.52
11.5	101,535		0.0000	1.0000	95.30
12.5	108,445		0.0000	1.0000	95.30
13.5	108,445		0.0000	1.0000	95.30
14.5	168,847		0.0000	1.0000	95.30
15.5	168,847		0.0000	1.0000	95.30
16.5	174,662		0.0000	1.0000	95.30
17.5	174,662	844	0.0048	0.9952	95.30
18.5	176,074		0.0000	1.0000	94.84
19.5	176,074		0.0000	1.0000	94.84
20.5	176,111	9,908	0.0563	0.9437	94.84
21.5	178,753	14,620	0.0818	0.9182	89.50
22.5	164,133		0.0000	1.0000	82.18
23.5	164,133		0.0000	1.0000	82.18
24.5	186,447		0.0000	1.0000	82.18
25.5	190,003		0.0000	1.0000	82.18
26.5	234,742		0.0000	1.0000	82.18
27.5	236,214		0.0000	1.0000	82.18
28.5	255,550	1,798	0.0070	0.9930	82.18
29.5	253,752		0.0000	1.0000	81.60
30.5	253,752		0.0000	1.0000	81.60
31.5	253,752		0.0000	1.0000	81.60
32.5	228,279		0.0000	1.0000	81.60
33.5	228,279		0.0000	1.0000	81.60
34.5	232,120		0.0000	1.0000	81.60
35.5	232,120	80	0.0003	0.9997	81.60
36.5	229,783		0.0000	1.0000	81.57
37.5	229,783		0.0000	1.0000	81.57
38.5	229,783		0.0000	1.0000	81.57

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - TRANSITE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1935-1995			EXPERIENCE BAND 1956-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	229,783		0.0000	1.0000	81.57
40.5	229,783		0.0000	1.0000	81.57
41.5	229,783		0.0000	1.0000	81.57
42.5	229,783		0.0000	1.0000	81.57
43.5	258,930		0.0000	1.0000	81.57
44.5	248,870	3,149	0.0127	0.9873	81.57
45.5	245,721		0.0000	1.0000	80.54
46.5	245,721		0.0000	1.0000	80.54
47.5	245,721	4,432	0.0180	0.9820	80.54
48.5	241,289		0.0000	1.0000	79.09
49.5	241,154		0.0000	1.0000	79.09
50.5	235,340		0.0000	1.0000	79.09
51.5	235,340		0.0000	1.0000	79.09
52.5	235,340	228	0.0010	0.9990	79.09
53.5	205,964	201	0.0010	0.9990	79.01
54.5	205,763	142	0.0007	0.9993	78.94
55.5	205,620	1,590	0.0077	0.9923	78.88
56.5	197,255	2,162	0.0110	0.9890	78.27
57.5	206,363	1,281	0.0062	0.9938	77.41
58.5	168,120	1,159	0.0069	0.9931	76.93
59.5	165,027	15,461	0.0937	0.9063	76.40
60.5	119,802	3,076	0.0257	0.9743	69.24
61.5	116,726		0.0000	1.0000	67.47
62.5	112,490	14,061	0.1250	0.8750	67.47
63.5	98,017	1,232	0.0126	0.9874	59.03
64.5	87,285	7,558	0.0866	0.9134	58.29
65.5	76,789	2,348	0.0306	0.9694	53.24
66.5	74,440	3,596	0.0483	0.9517	51.62
67.5	64,095		0.0000	1.0000	49.12
68.5	64,095	357	0.0056	0.9944	49.12
69.5	63,738		0.0000	1.0000	48.85
70.5	63,738		0.0000	1.0000	48.85
71.5	62,346		0.0000	1.0000	48.85
72.5	3,382		0.0000	1.0000	48.85
73.5	3,382		0.0000	1.0000	48.85
74.5	3,382		0.0000	1.0000	48.85
75.5	3,382		0.0000	1.0000	48.85
76.5	3,382		0.0000	1.0000	48.85
77.5	3,382		0.0000	1.0000	48.85
78.5	3,382		0.0000	1.0000	48.85

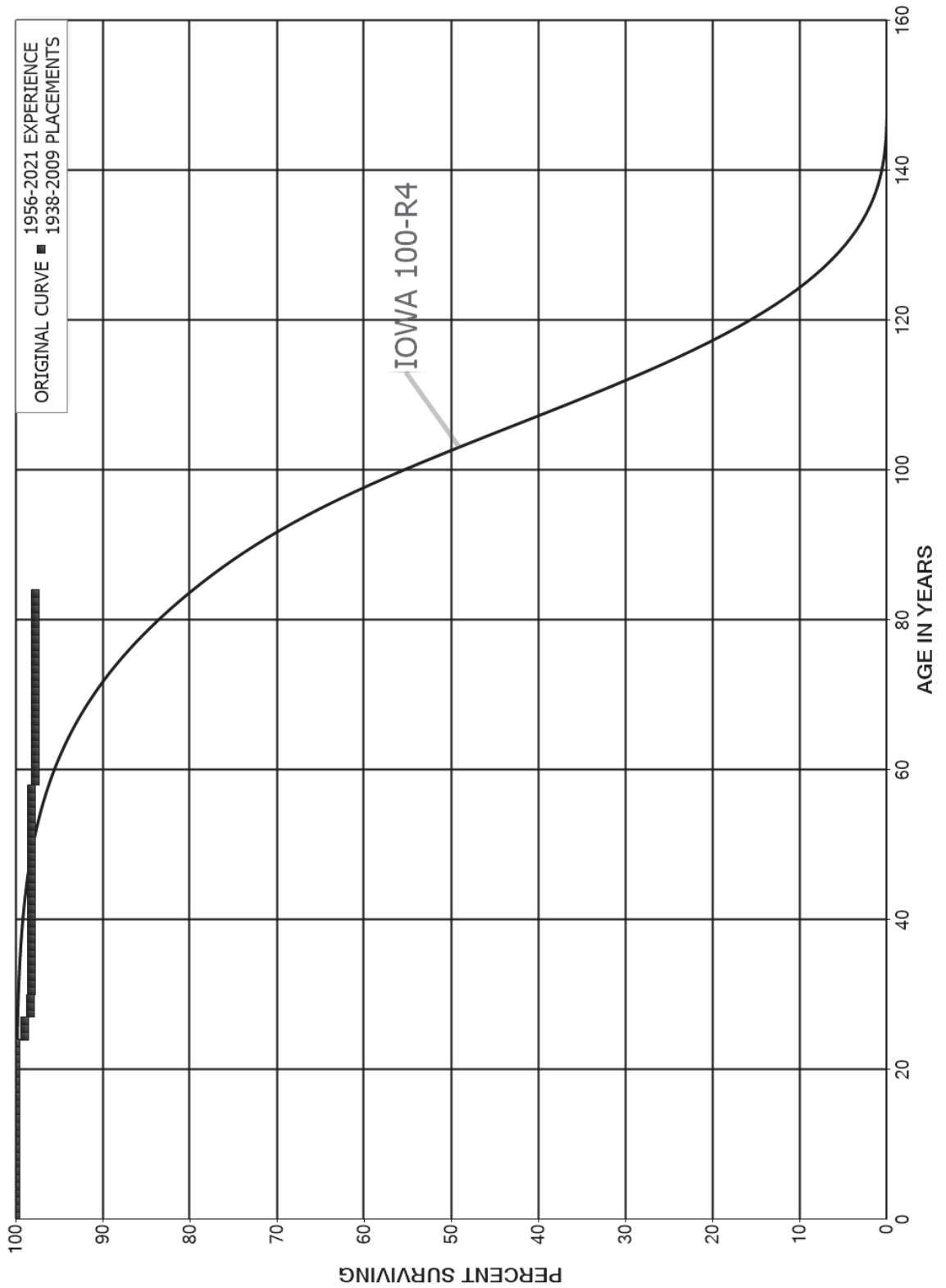
THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - TRANSITE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1935-1995			EXPERIENCE BAND 1956-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,382		0.0000	1.0000	48.85
80.5	3,382		0.0000	1.0000	48.85
81.5	3,382		0.0000	1.0000	48.85
82.5	3,382	1,148	0.3393	0.6607	48.85
83.5	2,234		0.0000	1.0000	32.27
84.5	2,234		0.0000	1.0000	32.27
85.5					32.27

THE YORK WATER COMPANY  
 ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CONCRETE  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CONCRETE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1938-2009

EXPERIENCE BAND 1956-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,067		0.0000	1.0000	100.00
0.5	401,839		0.0000	1.0000	100.00
1.5	390,614		0.0000	1.0000	100.00
2.5	474,185		0.0000	1.0000	100.00
3.5	476,521		0.0000	1.0000	100.00
4.5	476,521		0.0000	1.0000	100.00
5.5	476,521		0.0000	1.0000	100.00
6.5	476,521		0.0000	1.0000	100.00
7.5	476,521		0.0000	1.0000	100.00
8.5	476,521		0.0000	1.0000	100.00
9.5	476,521		0.0000	1.0000	100.00
10.5	476,521		0.0000	1.0000	100.00
11.5	476,521		0.0000	1.0000	100.00
12.5	476,521		0.0000	1.0000	100.00
13.5	476,521		0.0000	1.0000	100.00
14.5	476,521		0.0000	1.0000	100.00
15.5	476,521		0.0000	1.0000	100.00
16.5	476,521		0.0000	1.0000	100.00
17.5	476,521		0.0000	1.0000	100.00
18.5	535,865		0.0000	1.0000	100.00
19.5	535,865		0.0000	1.0000	100.00
20.5	535,865	67	0.0001	0.9999	100.00
21.5	538,201		0.0000	1.0000	99.99
22.5	538,201		0.0000	1.0000	99.99
23.5	539,101	5,553	0.0103	0.9897	99.99
24.5	533,548		0.0000	1.0000	98.96
25.5	533,548		0.0000	1.0000	98.96
26.5	539,810	3,852	0.0071	0.9929	98.96
27.5	535,959		0.0000	1.0000	98.25
28.5	535,959		0.0000	1.0000	98.25
29.5	535,959	475	0.0009	0.9991	98.25
30.5	535,483		0.0000	1.0000	98.16
31.5	535,483		0.0000	1.0000	98.16
32.5	537,001		0.0000	1.0000	98.16
33.5	537,001		0.0000	1.0000	98.16
34.5	537,001		0.0000	1.0000	98.16
35.5	538,555		0.0000	1.0000	98.16
36.5	532,811		0.0000	1.0000	98.16
37.5	533,939		0.0000	1.0000	98.16
38.5	538,997		0.0000	1.0000	98.16

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CONCRETE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2009			EXPERIENCE BAND 1956-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	541,117		0.0000	1.0000	98.16
40.5	541,117		0.0000	1.0000	98.16
41.5	541,117		0.0000	1.0000	98.16
42.5	541,117		0.0000	1.0000	98.16
43.5	541,117		0.0000	1.0000	98.16
44.5	541,117		0.0000	1.0000	98.16
45.5	479,518		0.0000	1.0000	98.16
46.5	479,518		0.0000	1.0000	98.16
47.5	477,114		0.0000	1.0000	98.16
48.5	477,114		0.0000	1.0000	98.16
49.5	476,214		0.0000	1.0000	98.16
50.5	476,214		0.0000	1.0000	98.16
51.5	476,214		0.0000	1.0000	98.16
52.5	469,952		0.0000	1.0000	98.16
53.5	469,952		0.0000	1.0000	98.16
54.5	469,952		0.0000	1.0000	98.16
55.5	469,952		0.0000	1.0000	98.16
56.5	498,654		0.0000	1.0000	98.16
57.5	498,654	2,250	0.0045	0.9955	98.16
58.5	494,886		0.0000	1.0000	97.72
59.5	494,886		0.0000	1.0000	97.72
60.5	494,886		0.0000	1.0000	97.72
61.5	493,332		0.0000	1.0000	97.72
62.5	493,256		0.0000	1.0000	97.72
63.5	477,317		0.0000	1.0000	97.72
64.5	472,153		0.0000	1.0000	97.72
65.5	468,848		0.0000	1.0000	97.72
66.5	110,023		0.0000	1.0000	97.72
67.5	110,023		0.0000	1.0000	97.72
68.5	26,453		0.0000	1.0000	97.72
69.5	26,453		0.0000	1.0000	97.72
70.5	26,453		0.0000	1.0000	97.72
71.5	26,453		0.0000	1.0000	97.72
72.5	26,453		0.0000	1.0000	97.72
73.5	26,453		0.0000	1.0000	97.72
74.5	26,453		0.0000	1.0000	97.72
75.5	26,453		0.0000	1.0000	97.72
76.5	26,453		0.0000	1.0000	97.72
77.5	26,453		0.0000	1.0000	97.72
78.5	26,453		0.0000	1.0000	97.72



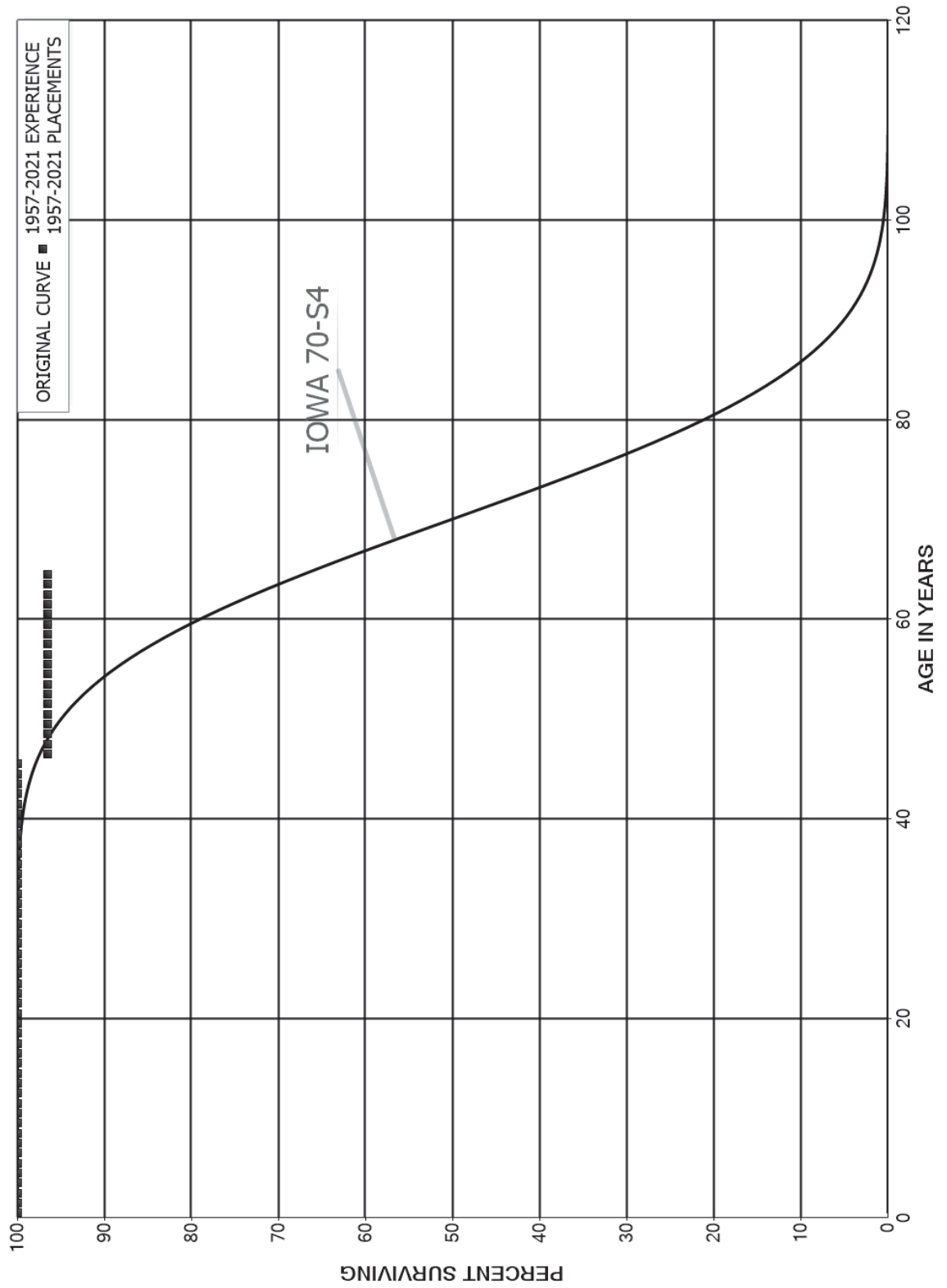
THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CONCRETE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2009			EXPERIENCE BAND 1956-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	26,453		0.0000	1.0000	97.72
80.5	26,453		0.0000	1.0000	97.72
81.5	26,453		0.0000	1.0000	97.72
82.5	18,743		0.0000	1.0000	97.72
83.5					97.72

THE YORK WATER COMPANY  
 ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - STEEL  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2021

EXPERIENCE BAND 1957-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,487,517		0.0000	1.0000	100.00
0.5	2,026,680		0.0000	1.0000	100.00
1.5	1,944,940		0.0000	1.0000	100.00
2.5	1,944,940		0.0000	1.0000	100.00
3.5	1,848,152		0.0000	1.0000	100.00
4.5	1,827,468		0.0000	1.0000	100.00
5.5	1,706,531		0.0000	1.0000	100.00
6.5	1,643,917		0.0000	1.0000	100.00
7.5	1,508,117		0.0000	1.0000	100.00
8.5	1,437,703		0.0000	1.0000	100.00
9.5	1,396,355		0.0000	1.0000	100.00
10.5	1,396,355		0.0000	1.0000	100.00
11.5	1,386,811		0.0000	1.0000	100.00
12.5	1,338,076		0.0000	1.0000	100.00
13.5	1,017,755		0.0000	1.0000	100.00
14.5	946,085		0.0000	1.0000	100.00
15.5	890,495		0.0000	1.0000	100.00
16.5	799,223		0.0000	1.0000	100.00
17.5	743,086		0.0000	1.0000	100.00
18.5	733,290		0.0000	1.0000	100.00
19.5	646,815		0.0000	1.0000	100.00
20.5	571,923		0.0000	1.0000	100.00
21.5	516,934		0.0000	1.0000	100.00
22.5	501,260		0.0000	1.0000	100.00
23.5	345,357		0.0000	1.0000	100.00
24.5	307,793		0.0000	1.0000	100.00
25.5	285,157		0.0000	1.0000	100.00
26.5	202,663		0.0000	1.0000	100.00
27.5	202,663		0.0000	1.0000	100.00
28.5	202,663		0.0000	1.0000	100.00
29.5	202,663		0.0000	1.0000	100.00
30.5	186,733		0.0000	1.0000	100.00
31.5	134,863		0.0000	1.0000	100.00
32.5	134,863		0.0000	1.0000	100.00
33.5	134,863		0.0000	1.0000	100.00
34.5	132,038		0.0000	1.0000	100.00
35.5	132,038		0.0000	1.0000	100.00
36.5	132,038		0.0000	1.0000	100.00
37.5	116,866		0.0000	1.0000	100.00
38.5	101,144		0.0000	1.0000	100.00

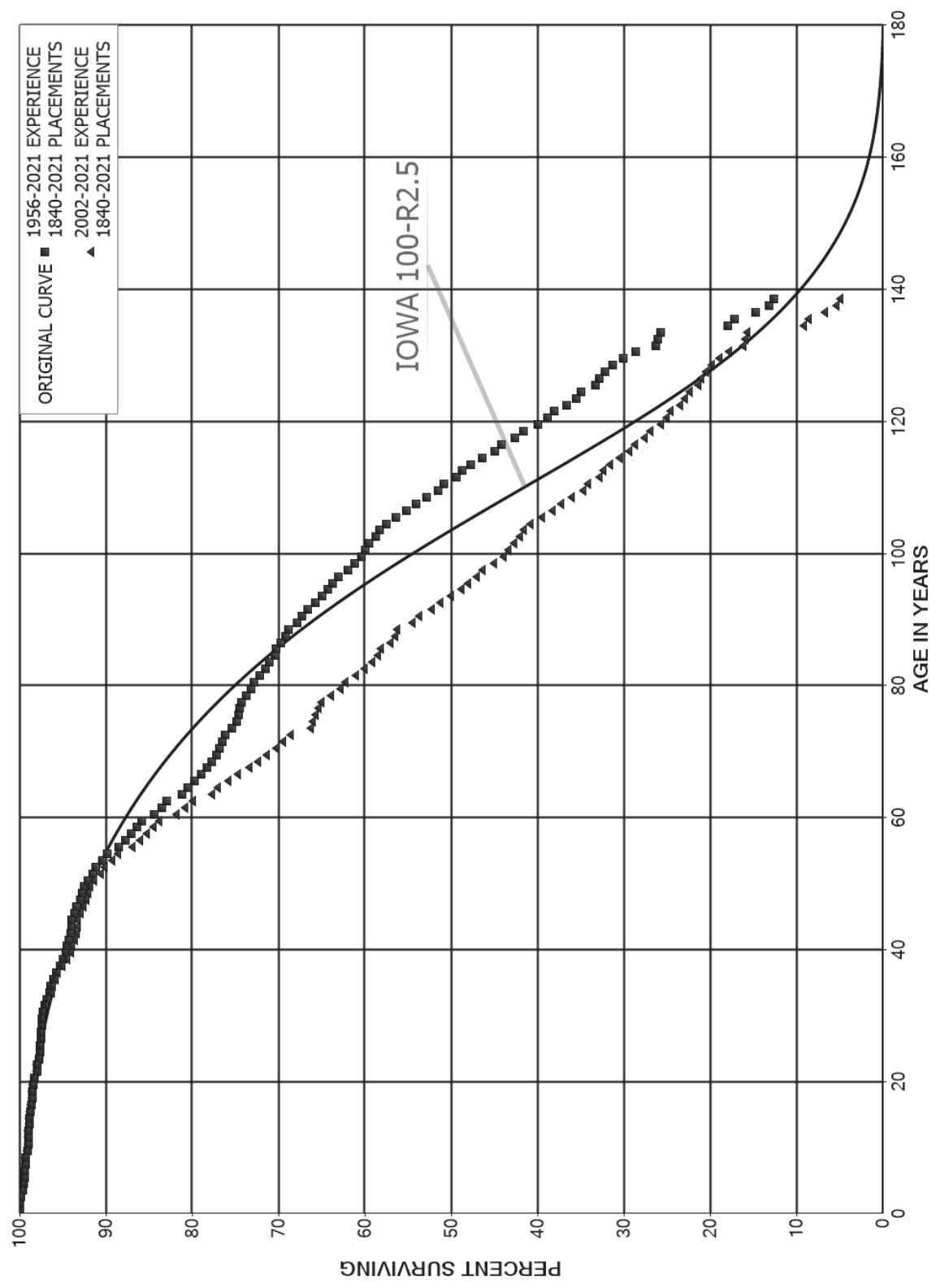
THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2021			EXPERIENCE BAND 1957-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	101,144		0.0000	1.0000	100.00
40.5	91,104		0.0000	1.0000	100.00
41.5	69,442		0.0000	1.0000	100.00
42.5	69,442		0.0000	1.0000	100.00
43.5	69,442		0.0000	1.0000	100.00
44.5	58,335		0.0000	1.0000	100.00
45.5	58,335	2,016	0.0346	0.9654	100.00
46.5	56,319		0.0000	1.0000	96.54
47.5	54,327		0.0000	1.0000	96.54
48.5	54,327		0.0000	1.0000	96.54
49.5	51,740		0.0000	1.0000	96.54
50.5	51,442		0.0000	1.0000	96.54
51.5	50,743		0.0000	1.0000	96.54
52.5	34,276		0.0000	1.0000	96.54
53.5	25,669		0.0000	1.0000	96.54
54.5	21,320		0.0000	1.0000	96.54
55.5	13,332		0.0000	1.0000	96.54
56.5	13,332		0.0000	1.0000	96.54
57.5	13,332		0.0000	1.0000	96.54
58.5	13,332		0.0000	1.0000	96.54
59.5	10,209		0.0000	1.0000	96.54
60.5	10,209		0.0000	1.0000	96.54
61.5	10,209		0.0000	1.0000	96.54
62.5	9,643		0.0000	1.0000	96.54
63.5	1,085		0.0000	1.0000	96.54
64.5					96.54

THE YORK WATER COMPANY  
 ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VALVES AND VALVE BOXES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VALVES AND VALVE BOXES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1840-2021

EXPERIENCE BAND 1956-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,472,117	48	0.0000	1.0000	100.00
0.5	20,494,816	13,148	0.0006	0.9994	100.00
1.5	18,634,445	13,222	0.0007	0.9993	99.94
2.5	17,163,633	38,708	0.0023	0.9977	99.86
3.5	15,735,835	23,564	0.0015	0.9985	99.64
4.5	14,637,321	8,789	0.0006	0.9994	99.49
5.5	13,819,406	9,491	0.0007	0.9993	99.43
6.5	12,645,166	4,096	0.0003	0.9997	99.36
7.5	11,579,261	6,081	0.0005	0.9995	99.33
8.5	10,801,431	20,065	0.0019	0.9981	99.28
9.5	10,263,413	9,582	0.0009	0.9991	99.09
10.5	9,417,574	3,642	0.0004	0.9996	99.00
11.5	8,982,689	2,117	0.0002	0.9998	98.96
12.5	7,935,112	6,597	0.0008	0.9992	98.94
13.5	6,250,834	4,188	0.0007	0.9993	98.86
14.5	4,747,626	5,037	0.0011	0.9989	98.79
15.5	4,282,629	2,923	0.0007	0.9993	98.69
16.5	3,982,840	3,435	0.0009	0.9991	98.62
17.5	3,645,371	1,926	0.0005	0.9995	98.53
18.5	3,537,892	3,995	0.0011	0.9989	98.48
19.5	3,336,461	3,170	0.0010	0.9990	98.37
20.5	3,123,709	8,666	0.0028	0.9972	98.28
21.5	2,895,779	1,060	0.0004	0.9996	98.00
22.5	2,711,272	7,475	0.0028	0.9972	97.97
23.5	2,536,434	1,328	0.0005	0.9995	97.70
24.5	2,297,316	1,867	0.0008	0.9992	97.65
25.5	2,114,501	652	0.0003	0.9997	97.57
26.5	1,945,681	930	0.0005	0.9995	97.54
27.5	1,836,018	1,477	0.0008	0.9992	97.49
28.5	1,743,817	198	0.0001	0.9999	97.41
29.5	1,672,740	1,497	0.0009	0.9991	97.40
30.5	1,499,154	4,439	0.0030	0.9970	97.31
31.5	1,288,890	2,111	0.0016	0.9984	97.03
32.5	1,096,964	4,419	0.0040	0.9960	96.87
33.5	1,003,991	1,247	0.0012	0.9988	96.48
34.5	941,161	2,484	0.0026	0.9974	96.36
35.5	818,765	3,252	0.0040	0.9960	96.10
36.5	740,494	3,130	0.0042	0.9958	95.72
37.5	708,528	3,028	0.0043	0.9957	95.32
38.5	653,293	2,382	0.0036	0.9964	94.91

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VALVES AND VALVE BOXES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2021

EXPERIENCE BAND 1956-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	605,518	632	0.0010	0.9990	94.56
40.5	547,017	1,347	0.0025	0.9975	94.46
41.5	519,977	913	0.0018	0.9982	94.23
42.5	469,944	289	0.0006	0.9994	94.07
43.5	447,910	277	0.0006	0.9994	94.01
44.5	416,948	1,493	0.0036	0.9964	93.95
45.5	408,917	967	0.0024	0.9976	93.61
46.5	392,787	2,046	0.0052	0.9948	93.39
47.5	371,446	612	0.0016	0.9984	92.91
48.5	366,360	974	0.0027	0.9973	92.75
49.5	356,378	1,512	0.0042	0.9958	92.51
50.5	329,603	2,161	0.0066	0.9934	92.11
51.5	314,268	1,160	0.0037	0.9963	91.51
52.5	285,372	2,342	0.0082	0.9918	91.17
53.5	263,184	1,629	0.0062	0.9938	90.42
54.5	252,198	3,854	0.0153	0.9847	89.86
55.5	237,200	2,040	0.0086	0.9914	88.49
56.5	220,723	1,721	0.0078	0.9922	87.73
57.5	202,179	1,501	0.0074	0.9926	87.05
58.5	194,399	1,145	0.0059	0.9941	86.40
59.5	190,263	3,324	0.0175	0.9825	85.89
60.5	176,258	1,736	0.0098	0.9902	84.39
61.5	163,993	1,221	0.0074	0.9926	83.56
62.5	149,479	3,243	0.0217	0.9783	82.94
63.5	138,991	1,140	0.0082	0.9918	81.14
64.5	133,220	1,250	0.0094	0.9906	80.47
65.5	122,725	1,164	0.0095	0.9905	79.72
66.5	109,709	1,007	0.0092	0.9908	78.96
67.5	99,588	684	0.0069	0.9931	78.24
68.5	80,513	523	0.0065	0.9935	77.70
69.5	78,203	393	0.0050	0.9950	77.19
70.5	76,662	285	0.0037	0.9963	76.81
71.5	74,441	334	0.0045	0.9955	76.52
72.5	72,609	778	0.0107	0.9893	76.18
73.5	70,818	544	0.0077	0.9923	75.36
74.5	68,187	148	0.0022	0.9978	74.78
75.5	67,262	149	0.0022	0.9978	74.62
76.5	66,884	115	0.0017	0.9983	74.45
77.5	66,769	540	0.0081	0.9919	74.33
78.5	65,885	503	0.0076	0.9924	73.73

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VALVES AND VALVE BOXES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2021			EXPERIENCE BAND 1956-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	64,463	250	0.0039	0.9961	73.16	
80.5	62,645	620	0.0099	0.9901	72.88	
81.5	61,084	557	0.0091	0.9909	72.16	
82.5	59,813	403	0.0067	0.9933	71.50	
83.5	58,422	473	0.0081	0.9919	71.02	
84.5	56,898	167	0.0029	0.9971	70.44	
85.5	56,106	424	0.0076	0.9924	70.24	
86.5	55,311	419	0.0076	0.9924	69.71	
87.5	54,591	233	0.0043	0.9957	69.18	
88.5	54,379	857	0.0158	0.9842	68.88	
89.5	53,313	360	0.0068	0.9932	67.80	
90.5	50,999	572	0.0112	0.9888	67.34	
91.5	49,119	625	0.0127	0.9873	66.58	
92.5	48,003	561	0.0117	0.9883	65.73	
93.5	46,843	520	0.0111	0.9889	64.97	
94.5	41,896	318	0.0076	0.9924	64.24	
95.5	40,165	455	0.0113	0.9887	63.76	
96.5	37,496	639	0.0170	0.9830	63.03	
97.5	35,534	478	0.0135	0.9865	61.96	
98.5	34,704	437	0.0126	0.9874	61.13	
99.5	33,642	209	0.0062	0.9938	60.36	
100.5	33,011	287	0.0087	0.9913	59.98	
101.5	32,429	400	0.0123	0.9877	59.46	
102.5	31,891	253	0.0079	0.9921	58.73	
103.5	31,639	381	0.0121	0.9879	58.26	
104.5	30,788	638	0.0207	0.9793	57.56	
105.5	29,197	641	0.0219	0.9781	56.37	
106.5	28,201	527	0.0187	0.9813	55.13	
107.5	27,512	659	0.0239	0.9761	54.10	
108.5	26,610	680	0.0256	0.9744	52.80	
109.5	25,313	326	0.0129	0.9871	51.45	
110.5	24,345	672	0.0276	0.9724	50.79	
111.5	22,459	302	0.0134	0.9866	49.39	
112.5	21,804	459	0.0211	0.9789	48.73	
113.5	20,843	580	0.0279	0.9721	47.70	
114.5	19,464	602	0.0309	0.9691	46.37	
115.5	18,617	334	0.0179	0.9821	44.94	
116.5	17,621	593	0.0336	0.9664	44.13	
117.5	16,603	415	0.0250	0.9750	42.65	
118.5	14,912	589	0.0395	0.9605	41.58	



THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VALVES AND VALVE BOXES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2021

EXPERIENCE BAND 1956-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	14,055	392	0.0279	0.9721	39.94
120.5	11,846	226	0.0191	0.9809	38.83
121.5	11,059	435	0.0394	0.9606	38.09
122.5	10,207	289	0.0283	0.9717	36.59
123.5	9,802	181	0.0184	0.9816	35.55
124.5	9,609	431	0.0449	0.9551	34.89
125.5	6,144	86	0.0139	0.9861	33.33
126.5	5,996	129	0.0214	0.9786	32.86
127.5	5,866	158	0.0269	0.9731	32.16
128.5	5,248	215	0.0410	0.9590	31.29
129.5	5,021	234	0.0466	0.9534	30.01
130.5	4,690	387	0.0825	0.9175	28.61
131.5	2,642	18	0.0068	0.9932	26.25
132.5	2,531	29	0.0116	0.9884	26.07
133.5	2,471	747	0.3022	0.6978	25.77
134.5	1,619	69	0.0429	0.9571	17.98
135.5	1,524	223	0.1464	0.8536	17.21
136.5	1,033	109	0.1053	0.8947	14.69
137.5	922	36	0.0394	0.9606	13.15
138.5	885		0.0000	1.0000	12.63
139.5	725	20	0.0277	0.9723	12.63
140.5	676	40	0.0596	0.9404	12.28
141.5	636	106	0.1669	0.8331	11.55
142.5	530		0.0000	1.0000	9.62
143.5	530	7	0.0124	0.9876	9.62
144.5	523		0.0000	1.0000	9.50
145.5	520		0.0000	1.0000	9.50
146.5	516	13	0.0246	0.9754	9.50
147.5	503		0.0000	1.0000	9.27
148.5	503	52	0.1037	0.8963	9.27
149.5	451		0.0000	1.0000	8.31
150.5	451	21	0.0461	0.9539	8.31
151.5	424		0.0000	1.0000	7.92
152.5	424		0.0000	1.0000	7.92
153.5	424		0.0000	1.0000	7.92
154.5	394	7	0.0181	0.9819	7.92
155.5	387		0.0000	1.0000	7.78
156.5	387		0.0000	1.0000	7.78
157.5	387	21	0.0538	0.9462	7.78
158.5	366		0.0000	1.0000	7.36

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VALVES AND VALVE BOXES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2021			EXPERIENCE BAND 1956-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	366		0.0000	1.0000	7.36
160.5	362		0.0000	1.0000	7.36
161.5	362	157	0.4332	0.5668	7.36
162.5	205	105	0.5096	0.4904	4.17
163.5	101	28	0.2754	0.7246	2.05
164.5	32		0.0000	1.0000	1.48
165.5	32		0.0000	1.0000	1.48
166.5	19	14	0.7430	0.2570	1.48
167.5	5		0.0000	1.0000	0.38
168.5	5		0.0000	1.0000	0.38
169.5	5		0.0000	1.0000	0.38
170.5					0.38

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VALVES AND VALVE BOXES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1840-2021

EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,302,768		0.0000	1.0000	100.00
0.5	17,520,390	10,496	0.0006	0.9994	100.00
1.5	15,888,917	9,470	0.0006	0.9994	99.94
2.5	14,546,345	34,476	0.0024	0.9976	99.88
3.5	13,291,938	22,303	0.0017	0.9983	99.64
4.5	12,443,758	8,723	0.0007	0.9993	99.48
5.5	11,811,296	4,089	0.0003	0.9997	99.41
6.5	10,790,783	3,545	0.0003	0.9997	99.37
7.5	9,838,691	3,961	0.0004	0.9996	99.34
8.5	9,138,100	19,653	0.0022	0.9978	99.30
9.5	8,669,596	9,382	0.0011	0.9989	99.09
10.5	8,007,355	3,554	0.0004	0.9996	98.98
11.5	7,775,809	1,297	0.0002	0.9998	98.94
12.5	6,922,841	5,412	0.0008	0.9992	98.92
13.5	5,323,236	2,758	0.0005	0.9995	98.84
14.5	3,879,578	3,984	0.0010	0.9990	98.79
15.5	3,536,612	2,742	0.0008	0.9992	98.69
16.5	3,311,105	3,012	0.0009	0.9991	98.61
17.5	3,008,947	1,522	0.0005	0.9995	98.52
18.5	2,932,869	3,927	0.0013	0.9987	98.47
19.5	2,769,197	3,126	0.0011	0.9989	98.34
20.5	2,617,390	7,956	0.0030	0.9970	98.23
21.5	2,415,449	939	0.0004	0.9996	97.93
22.5	2,281,192	7,277	0.0032	0.9968	97.89
23.5	2,128,057	942	0.0004	0.9996	97.58
24.5	1,919,815	1,712	0.0009	0.9991	97.54
25.5	1,749,248	652	0.0004	0.9996	97.45
26.5	1,594,902	880	0.0006	0.9994	97.41
27.5	1,507,576	1,477	0.0010	0.9990	97.36
28.5	1,418,712	155	0.0001	0.9999	97.27
29.5	1,355,462	1,294	0.0010	0.9990	97.25
30.5	1,190,642	3,970	0.0033	0.9967	97.16
31.5	991,067	1,887	0.0019	0.9981	96.84
32.5	828,155	3,964	0.0048	0.9952	96.65
33.5	754,188	1,247	0.0017	0.9983	96.19
34.5	702,438	2,413	0.0034	0.9966	96.03
35.5	592,097	1,167	0.0020	0.9980	95.70
36.5	532,318	3,130	0.0059	0.9941	95.51
37.5	518,904	2,763	0.0053	0.9947	94.95
38.5	471,225	2,343	0.0050	0.9950	94.45

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VALVES AND VALVE BOXES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2021

EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	430,043	632	0.0015	0.9985	93.98
40.5	384,040	1,347	0.0035	0.9965	93.84
41.5	368,503	853	0.0023	0.9977	93.51
42.5	328,882	251	0.0008	0.9992	93.29
43.5	317,458	213	0.0007	0.9993	93.22
44.5	291,404	1,106	0.0038	0.9962	93.16
45.5	295,770	809	0.0027	0.9973	92.81
46.5	294,355	1,347	0.0046	0.9954	92.55
47.5	285,269	421	0.0015	0.9985	92.13
48.5	299,121	928	0.0031	0.9969	91.99
49.5	291,620	1,512	0.0052	0.9948	91.71
50.5	268,305	2,136	0.0080	0.9920	91.23
51.5	255,334	1,112	0.0044	0.9956	90.50
52.5	228,093	2,257	0.0099	0.9901	90.11
53.5	207,953	1,595	0.0077	0.9923	89.22
54.5	197,707	3,841	0.0194	0.9806	88.53
55.5	182,512	1,750	0.0096	0.9904	86.81
56.5	164,743	1,490	0.0090	0.9910	85.98
57.5	145,114	1,415	0.0098	0.9902	85.20
58.5	138,070	1,074	0.0078	0.9922	84.37
59.5	129,648	3,003	0.0232	0.9768	83.72
60.5	117,308	1,588	0.0135	0.9865	81.78
61.5	106,733	1,166	0.0109	0.9891	80.67
62.5	93,250	2,580	0.0277	0.9723	79.79
63.5	84,758	727	0.0086	0.9914	77.58
64.5	80,741	1,195	0.0148	0.9852	76.92
65.5	69,237	1,015	0.0147	0.9853	75.78
66.5	56,071	1,007	0.0180	0.9820	74.67
67.5	46,178	632	0.0137	0.9863	73.33
68.5	27,058	395	0.0146	0.9854	72.32
69.5	24,785	382	0.0154	0.9846	71.27
70.5	23,719	260	0.0110	0.9890	70.17
71.5	23,218	300	0.0129	0.9871	69.40
72.5	22,327	753	0.0337	0.9663	68.50
73.5	21,030	72	0.0034	0.9966	66.19
74.5	23,509	115	0.0049	0.9951	65.96
75.5	24,453	149	0.0061	0.9939	65.64
76.5	26,999	101	0.0038	0.9962	65.24
77.5	28,799	514	0.0179	0.9821	65.00
78.5	28,941	493	0.0170	0.9830	63.84

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VALVES AND VALVE BOXES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2021			EXPERIENCE BAND 2002-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	28,451	242	0.0085	0.9915	62.75	
80.5	27,322	570	0.0208	0.9792	62.22	
81.5	26,382	425	0.0161	0.9839	60.92	
82.5	25,518	361	0.0141	0.9859	59.94	
83.5	24,129	295	0.0122	0.9878	59.09	
84.5	23,364	141	0.0060	0.9940	58.37	
85.5	23,596	424	0.0180	0.9820	58.02	
86.5	23,289	217	0.0093	0.9907	56.97	
87.5	23,009	119	0.0052	0.9948	56.44	
88.5	23,069	708	0.0307	0.9693	56.15	
89.5	23,007	360	0.0157	0.9843	54.42	
90.5	21,662	564	0.0260	0.9740	53.57	
91.5	21,598	417	0.0193	0.9807	52.18	
92.5	21,364	527	0.0247	0.9753	51.17	
93.5	21,145	514	0.0243	0.9757	49.91	
94.5	18,478	278	0.0150	0.9850	48.70	
95.5	17,884	382	0.0214	0.9786	47.96	
96.5	16,437	221	0.0135	0.9865	46.94	
97.5	15,639	465	0.0297	0.9703	46.31	
98.5	16,443	405	0.0246	0.9754	44.93	
99.5	16,065	209	0.0130	0.9870	43.83	
100.5	17,695	280	0.0158	0.9842	43.26	
101.5	18,141	248	0.0137	0.9863	42.57	
102.5	18,692	216	0.0115	0.9885	41.99	
103.5	19,232	347	0.0180	0.9820	41.51	
104.5	18,502	624	0.0337	0.9663	40.76	
105.5	20,516	641	0.0312	0.9688	39.38	
106.5	20,083	527	0.0262	0.9738	38.15	
107.5	19,454	647	0.0333	0.9667	37.15	
108.5	19,232	680	0.0354	0.9646	35.91	
109.5	18,074	319	0.0177	0.9823	34.64	
110.5	17,449	660	0.0378	0.9622	34.03	
111.5	17,679	252	0.0142	0.9858	32.75	
112.5	17,725	451	0.0254	0.9746	32.28	
113.5	16,842	580	0.0345	0.9655	31.46	
114.5	15,718	588	0.0374	0.9626	30.37	
115.5	15,139	330	0.0218	0.9782	29.24	
116.5	15,956	582	0.0364	0.9636	28.60	
117.5	15,304	415	0.0271	0.9729	27.56	
118.5	13,638	589	0.0432	0.9568	26.81	

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VALVES AND VALVE BOXES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2021			EXPERIENCE BAND 2002-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	13,089	366	0.0280	0.9720	25.65	
120.5	10,943	206	0.0188	0.9812	24.94	
121.5	10,175	435	0.0428	0.9572	24.47	
122.5	9,324	250	0.0268	0.9732	23.42	
123.5	8,957	181	0.0202	0.9798	22.79	
124.5	8,775	431	0.0492	0.9508	22.33	
125.5	5,325	86	0.0161	0.9839	21.23	
126.5	5,220	129	0.0246	0.9754	20.89	
127.5	5,091	158	0.0310	0.9690	20.38	
128.5	4,472	215	0.0481	0.9519	19.75	
129.5	4,265	234	0.0548	0.9452	18.80	
130.5	3,935	387	0.0983	0.9017	17.77	
131.5	1,906	18	0.0095	0.9905	16.02	
132.5	1,795	29	0.0163	0.9837	15.87	
133.5	1,735	725	0.4182	0.5818	15.61	
134.5	1,096	69	0.0634	0.9366	9.08	
135.5	1,000	223	0.2230	0.7770	8.51	
136.5	532	109	0.2045	0.7955	6.61	
137.5	420	36	0.0864	0.9136	5.26	
138.5	384		0.0000	1.0000	4.80	
139.5	224	20	0.0898	0.9102	4.80	
140.5	191	40	0.2105	0.7895	4.37	
141.5	151	11	0.0747	0.9253	3.45	
142.5	140		0.0000	1.0000	3.19	
143.5	140	7	0.0469	0.9531	3.19	
144.5	456		0.0000	1.0000	3.04	
145.5	454		0.0000	1.0000	3.04	
146.5	463	13	0.0275	0.9725	3.04	
147.5	450		0.0000	1.0000	2.96	
148.5	450	52	0.1160	0.8840	2.96	
149.5	398		0.0000	1.0000	2.62	
150.5	410	21	0.0508	0.9492	2.62	
151.5	382		0.0000	1.0000	2.48	
152.5	382		0.0000	1.0000	2.48	
153.5	382		0.0000	1.0000	2.48	
154.5	352	7	0.0202	0.9798	2.48	
155.5	345		0.0000	1.0000	2.43	
156.5	345		0.0000	1.0000	2.43	
157.5	345	21	0.0603	0.9397	2.43	
158.5	324		0.0000	1.0000	2.29	

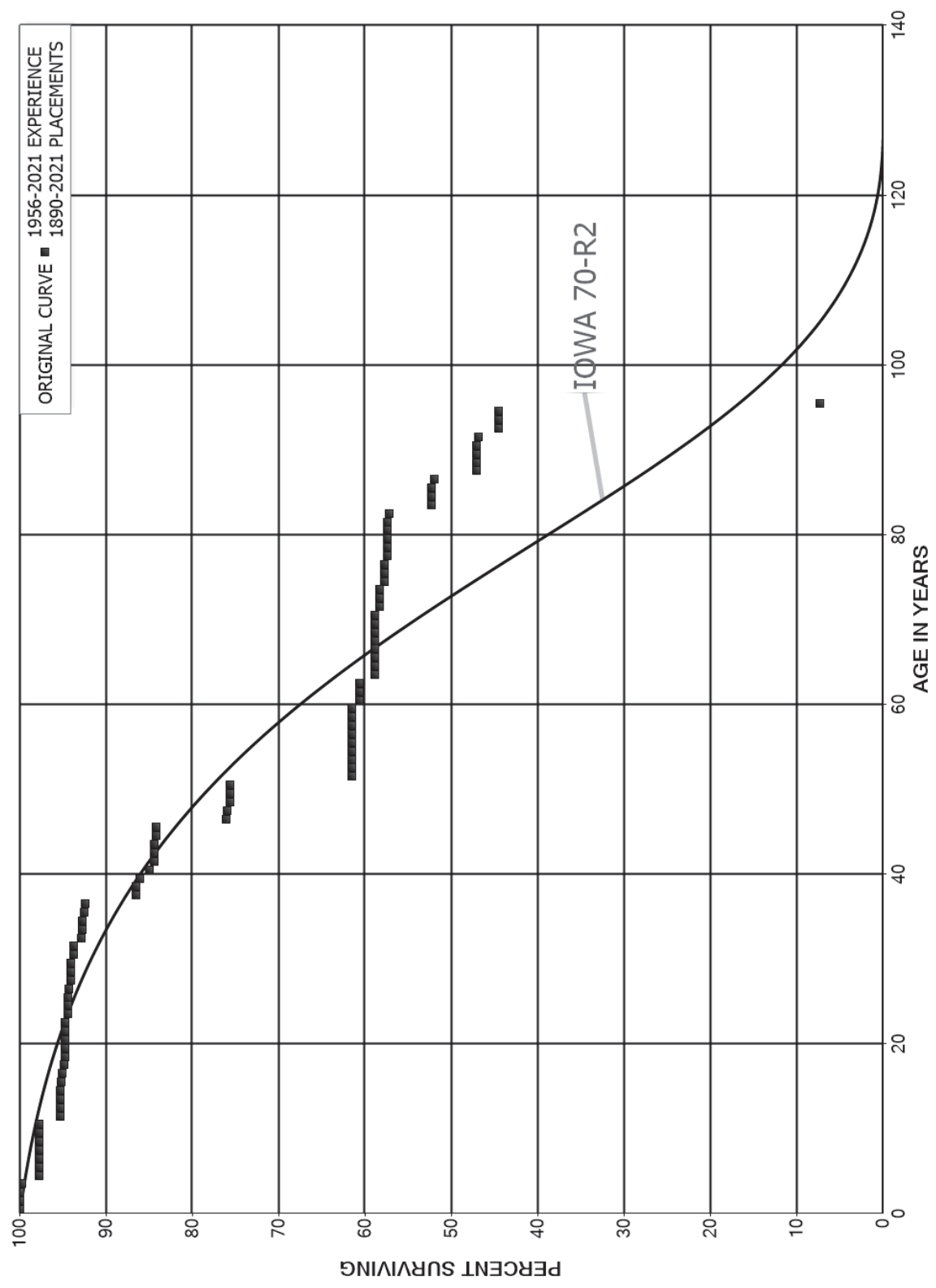
THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VALVES AND VALVE BOXES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1840-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	338		0.0000	1.0000	2.29
160.5	334		0.0000	1.0000	2.29
161.5	362	157	0.4332	0.5668	2.29
162.5	205	105	0.5096	0.4904	1.30
163.5	101	28	0.2754	0.7246	0.64
164.5	32		0.0000	1.0000	0.46
165.5	32		0.0000	1.0000	0.46
166.5	19	14	0.7430	0.2570	0.46
167.5	5		0.0000	1.0000	0.12
168.5	5		0.0000	1.0000	0.12
169.5	5		0.0000	1.0000	0.12
170.5					0.12

THE YORK WATER COMPANY  
 ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - COPPER, PLASTIC AND GALVANIZED  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - COPPER, PLASTIC AND GALVANIZED

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2021

EXPERIENCE BAND 1956-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,231,347		0.0000	1.0000	100.00
0.5	2,194,172		0.0000	1.0000	100.00
1.5	1,456,994	1,428	0.0010	0.9990	100.00
2.5	1,203,036	2,574	0.0021	0.9979	99.90
3.5	1,166,053	23,140	0.0198	0.9802	99.69
4.5	681,504		0.0000	1.0000	97.71
5.5	486,415		0.0000	1.0000	97.71
6.5	416,565		0.0000	1.0000	97.71
7.5	394,226		0.0000	1.0000	97.71
8.5	274,347		0.0000	1.0000	97.71
9.5	299,613		0.0000	1.0000	97.71
10.5	310,356	7,560	0.0244	0.9756	97.71
11.5	319,532		0.0000	1.0000	95.33
12.5	265,163	54	0.0002	0.9998	95.33
13.5	277,731		0.0000	1.0000	95.31
14.5	278,253	341	0.0012	0.9988	95.31
15.5	289,095	522	0.0018	0.9982	95.19
16.5	293,649	496	0.0017	0.9983	95.02
17.5	258,449	255	0.0010	0.9990	94.86
18.5	258,194		0.0000	1.0000	94.77
19.5	256,890		0.0000	1.0000	94.77
20.5	280,917		0.0000	1.0000	94.77
21.5	295,033		0.0000	1.0000	94.77
22.5	289,636	991	0.0034	0.9966	94.77
23.5	291,348	121	0.0004	0.9996	94.44
24.5	360,604		0.0000	1.0000	94.40
25.5	356,570	528	0.0015	0.9985	94.40
26.5	356,042	595	0.0017	0.9983	94.26
27.5	325,921		0.0000	1.0000	94.11
28.5	322,802		0.0000	1.0000	94.11
29.5	343,950	1,458	0.0042	0.9958	94.11
30.5	473,666		0.0000	1.0000	93.71
31.5	571,673	5,265	0.0092	0.9908	93.71
32.5	545,571	510	0.0009	0.9991	92.84
33.5	586,795		0.0000	1.0000	92.76
34.5	583,210	1,429	0.0025	0.9975	92.76
35.5	558,432	491	0.0009	0.9991	92.53
36.5	396,712	25,520	0.0643	0.9357	92.45
37.5	177,690		0.0000	1.0000	86.50
38.5	177,892	871	0.0049	0.9951	86.50

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - COPPER, PLASTIC AND GALVANIZED

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2021			EXPERIENCE BAND 1956-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	174,410	2,174	0.0125	0.9875	86.08	
40.5	172,236	1,230	0.0071	0.9929	85.01	
41.5	171,006		0.0000	1.0000	84.40	
42.5	158,659		0.0000	1.0000	84.40	
43.5	80,729	199	0.0025	0.9975	84.40	
44.5	64,147		0.0000	1.0000	84.19	
45.5	65,390	6,350	0.0971	0.9029	84.19	
46.5	59,041	76	0.0013	0.9987	76.01	
47.5	58,918	232	0.0039	0.9961	75.92	
48.5	55,014		0.0000	1.0000	75.62	
49.5	40,020		0.0000	1.0000	75.62	
50.5	40,054	7,488	0.1869	0.8131	75.62	
51.5	32,368		0.0000	1.0000	61.48	
52.5	29,252		0.0000	1.0000	61.48	
53.5	7,175		0.0000	1.0000	61.48	
54.5	7,210		0.0000	1.0000	61.48	
55.5	7,210		0.0000	1.0000	61.48	
56.5	7,210		0.0000	1.0000	61.48	
57.5	8,474		0.0000	1.0000	61.48	
58.5	8,474		0.0000	1.0000	61.48	
59.5	8,471	115	0.0136	0.9864	61.48	
60.5	8,270		0.0000	1.0000	60.65	
61.5	8,270		0.0000	1.0000	60.65	
62.5	8,270	246	0.0297	0.9703	60.65	
63.5	7,292		0.0000	1.0000	58.84	
64.5	7,306		0.0000	1.0000	58.84	
65.5	7,005		0.0000	1.0000	58.84	
66.5	7,005		0.0000	1.0000	58.84	
67.5	6,644		0.0000	1.0000	58.84	
68.5	6,440		0.0000	1.0000	58.84	
69.5	6,440		0.0000	1.0000	58.84	
70.5	6,440	60	0.0093	0.9907	58.84	
71.5	6,380		0.0000	1.0000	58.29	
72.5	6,380		0.0000	1.0000	58.29	
73.5	6,380	63	0.0098	0.9902	58.29	
74.5	6,317	3	0.0005	0.9995	57.72	
75.5	6,314		0.0000	1.0000	57.69	
76.5	6,314	33	0.0052	0.9948	57.69	
77.5	6,281		0.0000	1.0000	57.39	
78.5	7,524		0.0000	1.0000	57.39	

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - COPPER, PLASTIC AND GALVANIZED

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2021			EXPERIENCE BAND 1956-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	7,524		0.0000	1.0000	57.39
80.5	7,524		0.0000	1.0000	57.39
81.5	7,524	35	0.0047	0.9953	57.39
82.5	6,278	538	0.0856	0.9144	57.12
83.5	5,741		0.0000	1.0000	52.23
84.5	5,741		0.0000	1.0000	52.23
85.5	5,741	33	0.0058	0.9942	52.23
86.5	2,184	204	0.0932	0.9068	51.93
87.5	1,980		0.0000	1.0000	47.09
88.5	1,980		0.0000	1.0000	47.09
89.5	1,980		0.0000	1.0000	47.09
90.5	1,980	10	0.0053	0.9947	47.09
91.5	1,703	85	0.0500	0.9500	46.84
92.5	1,618		0.0000	1.0000	44.50
93.5	1,618		0.0000	1.0000	44.50
94.5	469	392	0.8358	0.1642	44.50
95.5	77		0.0000	1.0000	7.30
96.5	77		0.0000	1.0000	7.30
97.5	42		0.0000	1.0000	7.30
98.5	42		0.0000	1.0000	7.30
99.5	42		0.0000	1.0000	7.30
100.5	42		0.0000	1.0000	7.30
101.5	42		0.0000	1.0000	7.30
102.5	42		0.0000	1.0000	7.30
103.5	42		0.0000	1.0000	7.30
104.5	39		0.0000	1.0000	7.30
105.5	39		0.0000	1.0000	7.30
106.5	39		0.0000	1.0000	7.30
107.5	39		0.0000	1.0000	7.30
108.5	39		0.0000	1.0000	7.30
109.5	39		0.0000	1.0000	7.30
110.5	39		0.0000	1.0000	7.30
111.5	39		0.0000	1.0000	7.30
112.5	39		0.0000	1.0000	7.30
113.5	39		0.0000	1.0000	7.30
114.5	39		0.0000	1.0000	7.30
115.5	14		0.0000	1.0000	7.30
116.5	14		0.0000	1.0000	7.30
117.5	14		0.0000	1.0000	7.30
118.5	14		0.0000	1.0000	7.30

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - COPPER, PLASTIC AND GALVANIZED

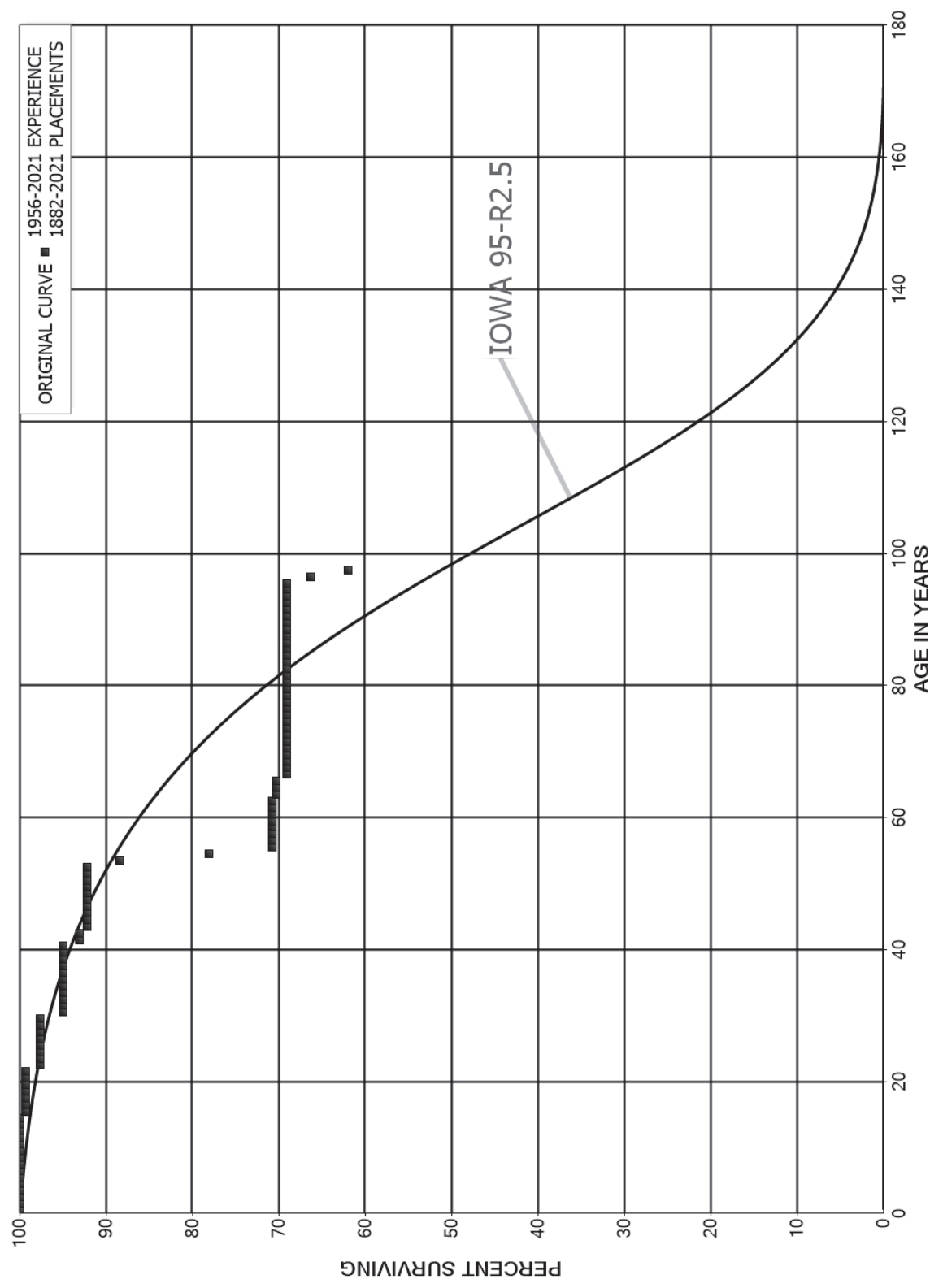
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2021

EXPERIENCE BAND 1956-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	14		0.0000	1.0000	7.30
120.5	14		0.0000	1.0000	7.30
121.5	14		0.0000	1.0000	7.30
122.5	14		0.0000	1.0000	7.30
123.5	14		0.0000	1.0000	7.30
124.5	14		0.0000	1.0000	7.30
125.5	14		0.0000	1.0000	7.30
126.5	14		0.0000	1.0000	7.30
127.5	14		0.0000	1.0000	7.30
128.5	14		0.0000	1.0000	7.30
129.5	14		0.0000	1.0000	7.30
130.5					7.30

THE YORK WATER COMPANY  
 ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VAULTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VAULTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1882-2021

EXPERIENCE BAND 1956-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	268,019		0.0000	1.0000	100.00
0.5	264,183		0.0000	1.0000	100.00
1.5	264,183		0.0000	1.0000	100.00
2.5	265,716		0.0000	1.0000	100.00
3.5	230,043		0.0000	1.0000	100.00
4.5	183,623		0.0000	1.0000	100.00
5.5	133,925		0.0000	1.0000	100.00
6.5	121,444		0.0000	1.0000	100.00
7.5	117,697		0.0000	1.0000	100.00
8.5	117,697		0.0000	1.0000	100.00
9.5	94,910		0.0000	1.0000	100.00
10.5	94,910		0.0000	1.0000	100.00
11.5	95,272		0.0000	1.0000	100.00
12.5	90,185		0.0000	1.0000	100.00
13.5	90,185		0.0000	1.0000	100.00
14.5	90,185	651	0.0072	0.9928	100.00
15.5	89,534		0.0000	1.0000	99.28
16.5	89,534		0.0000	1.0000	99.28
17.5	87,439		0.0000	1.0000	99.28
18.5	87,439		0.0000	1.0000	99.28
19.5	87,565		0.0000	1.0000	99.28
20.5	63,587		0.0000	1.0000	99.28
21.5	24,977	419	0.0168	0.9832	99.28
22.5	24,558		0.0000	1.0000	97.61
23.5	24,558		0.0000	1.0000	97.61
24.5	24,779		0.0000	1.0000	97.61
25.5	25,025		0.0000	1.0000	97.61
26.5	22,595		0.0000	1.0000	97.61
27.5	22,595		0.0000	1.0000	97.61
28.5	24,263		0.0000	1.0000	97.61
29.5	24,263	662	0.0273	0.9727	97.61
30.5	24,131		0.0000	1.0000	94.95
31.5	24,131		0.0000	1.0000	94.95
32.5	24,131		0.0000	1.0000	94.95
33.5	24,131		0.0000	1.0000	94.95
34.5	24,131		0.0000	1.0000	94.95
35.5	20,399		0.0000	1.0000	94.95
36.5	17,970		0.0000	1.0000	94.95
37.5	17,970		0.0000	1.0000	94.95
38.5	16,148		0.0000	1.0000	94.95

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VAULTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1882-2021			EXPERIENCE BAND 1956-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,148		0.0000	1.0000	94.95
40.5	16,148	328	0.0203	0.9797	94.95
41.5	15,820		0.0000	1.0000	93.02
42.5	15,820	148	0.0094	0.9906	93.02
43.5	10,050		0.0000	1.0000	92.15
44.5	10,050		0.0000	1.0000	92.15
45.5	8,683		0.0000	1.0000	92.15
46.5	8,683		0.0000	1.0000	92.15
47.5	8,683		0.0000	1.0000	92.15
48.5	8,683		0.0000	1.0000	92.15
49.5	8,683		0.0000	1.0000	92.15
50.5	8,364		0.0000	1.0000	92.15
51.5	8,364		0.0000	1.0000	92.15
52.5	9,026	362	0.0402	0.9598	92.15
53.5	8,663	1,012	0.1168	0.8832	88.45
54.5	7,742	737	0.0952	0.9048	78.12
55.5	7,005		0.0000	1.0000	70.68
56.5	7,047		0.0000	1.0000	70.68
57.5	7,301		0.0000	1.0000	70.68
58.5	6,300		0.0000	1.0000	70.68
59.5	6,685		0.0000	1.0000	70.68
60.5	6,685		0.0000	1.0000	70.68
61.5	6,685		0.0000	1.0000	70.68
62.5	6,685	42	0.0063	0.9937	70.68
63.5	6,517		0.0000	1.0000	70.23
64.5	6,390		0.0000	1.0000	70.23
65.5	5,218	84	0.0162	0.9838	70.23
66.5	4,969		0.0000	1.0000	69.10
67.5	4,969		0.0000	1.0000	69.10
68.5	3,435		0.0000	1.0000	69.10
69.5	3,435		0.0000	1.0000	69.10
70.5	3,435		0.0000	1.0000	69.10
71.5	3,435		0.0000	1.0000	69.10
72.5	3,435		0.0000	1.0000	69.10
73.5	3,512		0.0000	1.0000	69.10
74.5	3,512		0.0000	1.0000	69.10
75.5	3,512		0.0000	1.0000	69.10
76.5	3,512		0.0000	1.0000	69.10
77.5	3,512		0.0000	1.0000	69.10
78.5	3,512		0.0000	1.0000	69.10

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VAULTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1882-2021			EXPERIENCE BAND 1956-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,512		0.0000	1.0000	69.10
80.5	3,512		0.0000	1.0000	69.10
81.5	3,512		0.0000	1.0000	69.10
82.5	3,512		0.0000	1.0000	69.10
83.5	3,512		0.0000	1.0000	69.10
84.5	3,512		0.0000	1.0000	69.10
85.5	3,387		0.0000	1.0000	69.10
86.5	3,387		0.0000	1.0000	69.10
87.5	3,387		0.0000	1.0000	69.10
88.5	3,387		0.0000	1.0000	69.10
89.5	3,387		0.0000	1.0000	69.10
90.5	3,166		0.0000	1.0000	69.10
91.5	2,919		0.0000	1.0000	69.10
92.5	2,919		0.0000	1.0000	69.10
93.5	2,919		0.0000	1.0000	69.10
94.5	1,913		0.0000	1.0000	69.10
95.5	1,913	77	0.0403	0.9597	69.10
96.5	1,305	85	0.0649	0.9351	66.31
97.5	1,221		0.0000	1.0000	62.01
98.5	1,221		0.0000	1.0000	62.01
99.5	1,221		0.0000	1.0000	62.01
100.5	1,221		0.0000	1.0000	62.01
101.5	1,221		0.0000	1.0000	62.01
102.5	1,221		0.0000	1.0000	62.01
103.5	1,221		0.0000	1.0000	62.01
104.5	1,221		0.0000	1.0000	62.01
105.5	1,221		0.0000	1.0000	62.01
106.5	1,221		0.0000	1.0000	62.01
107.5	1,221		0.0000	1.0000	62.01
108.5	1,221		0.0000	1.0000	62.01
109.5	1,221		0.0000	1.0000	62.01
110.5	1,221		0.0000	1.0000	62.01
111.5	1,221		0.0000	1.0000	62.01
112.5	1,221		0.0000	1.0000	62.01
113.5	1,221		0.0000	1.0000	62.01
114.5	1,221		0.0000	1.0000	62.01
115.5	1,221		0.0000	1.0000	62.01
116.5	1,221		0.0000	1.0000	62.01
117.5	1,221		0.0000	1.0000	62.01
118.5	1,221		0.0000	1.0000	62.01



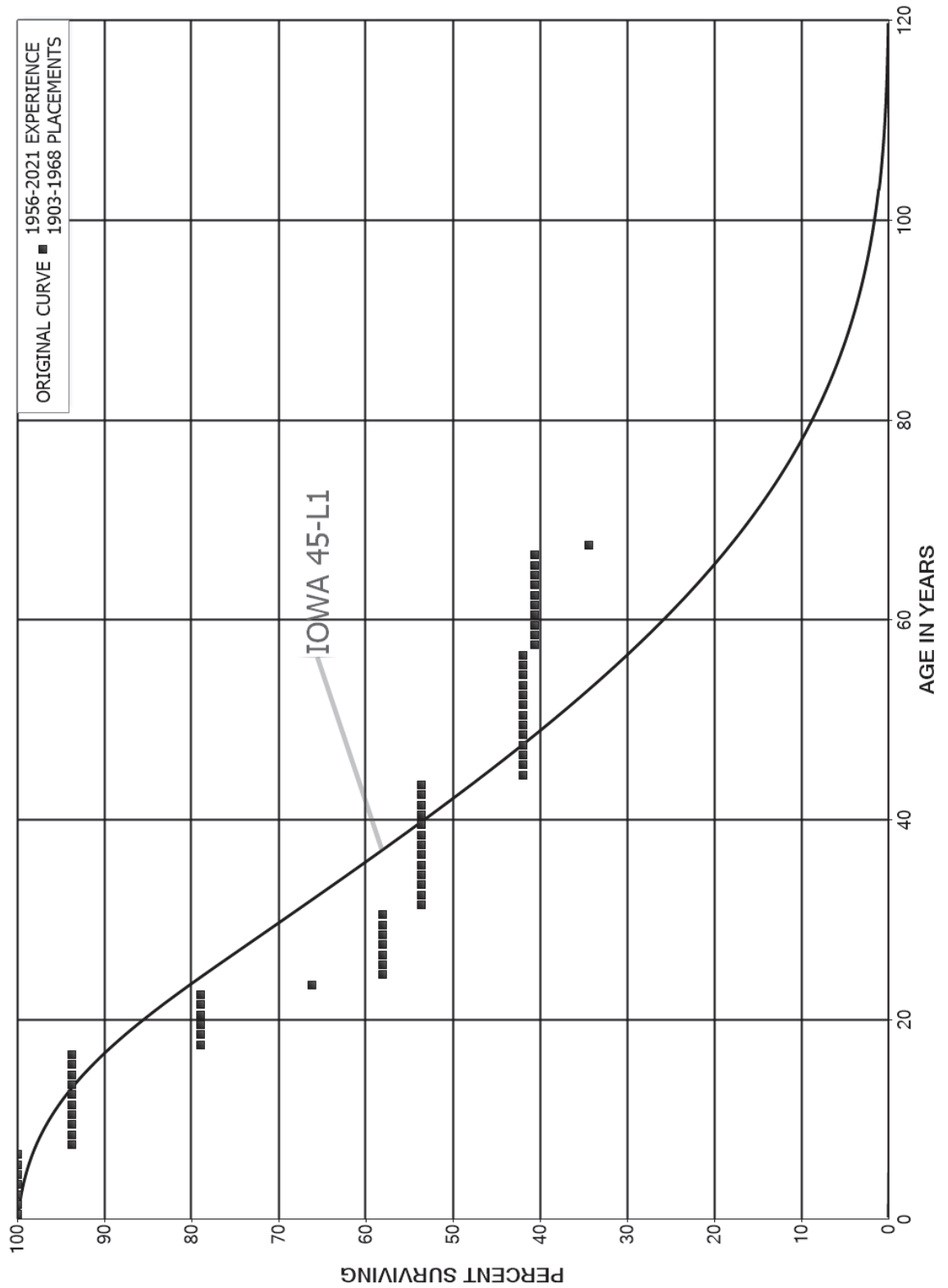
THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VAULTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1882-2021			EXPERIENCE BAND 1956-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	1,221		0.0000	1.0000	62.01
120.5	762		0.0000	1.0000	62.01
121.5	762		0.0000	1.0000	62.01
122.5	720		0.0000	1.0000	62.01
123.5	466		0.0000	1.0000	62.01
124.5	466		0.0000	1.0000	62.01
125.5					62.01

THE YORK WATER COMPANY  
 ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VENTURI TUBES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VENTURI TUBES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-1968			EXPERIENCE BAND 1956-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	501		0.0000	1.0000	100.00
0.5	501		0.0000	1.0000	100.00
1.5	501		0.0000	1.0000	100.00
2.5	6,669		0.0000	1.0000	100.00
3.5	6,669		0.0000	1.0000	100.00
4.5	6,669		0.0000	1.0000	100.00
5.5	7,992		0.0000	1.0000	100.00
6.5	7,992	501	0.0627	0.9373	100.00
7.5	7,491		0.0000	1.0000	93.73
8.5	8,675		0.0000	1.0000	93.73
9.5	8,675		0.0000	1.0000	93.73
10.5	8,675		0.0000	1.0000	93.73
11.5	8,675		0.0000	1.0000	93.73
12.5	8,675		0.0000	1.0000	93.73
13.5	8,675		0.0000	1.0000	93.73
14.5	8,675		0.0000	1.0000	93.73
15.5	8,675		0.0000	1.0000	93.73
16.5	8,675	1,365	0.1574	0.8426	93.73
17.5	7,309		0.0000	1.0000	78.98
18.5	7,309		0.0000	1.0000	78.98
19.5	7,309		0.0000	1.0000	78.98
20.5	7,309		0.0000	1.0000	78.98
21.5	7,309		0.0000	1.0000	78.98
22.5	8,140	1,323	0.1625	0.8375	78.98
23.5	6,817	831	0.1219	0.8781	66.15
24.5	5,987		0.0000	1.0000	58.09
25.5	6,816		0.0000	1.0000	58.09
26.5	6,816		0.0000	1.0000	58.09
27.5	6,816		0.0000	1.0000	58.09
28.5	8,616		0.0000	1.0000	58.09
29.5	13,908		0.0000	1.0000	58.09
30.5	15,313	1,184	0.0773	0.9227	58.09
31.5	14,129		0.0000	1.0000	53.60
32.5	14,129		0.0000	1.0000	53.60
33.5	14,129		0.0000	1.0000	53.60
34.5	14,129		0.0000	1.0000	53.60
35.5	14,129		0.0000	1.0000	53.60
36.5	14,129		0.0000	1.0000	53.60
37.5	14,129		0.0000	1.0000	53.60
38.5	14,129		0.0000	1.0000	53.60

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VENTURI TUBES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-1968			EXPERIENCE BAND 1956-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,129		0.0000	1.0000	53.60
40.5	14,129		0.0000	1.0000	53.60
41.5	14,129		0.0000	1.0000	53.60
42.5	14,129		0.0000	1.0000	53.60
43.5	14,129	3,061	0.2166	0.7834	53.60
44.5	11,069		0.0000	1.0000	41.99
45.5	11,069		0.0000	1.0000	41.99
46.5	11,069		0.0000	1.0000	41.99
47.5	11,069		0.0000	1.0000	41.99
48.5	11,069		0.0000	1.0000	41.99
49.5	11,069		0.0000	1.0000	41.99
50.5	11,069		0.0000	1.0000	41.99
51.5	11,069		0.0000	1.0000	41.99
52.5	12,241		0.0000	1.0000	41.99
53.5	12,241		0.0000	1.0000	41.99
54.5	12,241		0.0000	1.0000	41.99
55.5	12,241		0.0000	1.0000	41.99
56.5	12,241	415	0.0339	0.9661	41.99
57.5	11,826		0.0000	1.0000	40.56
58.5	11,826		0.0000	1.0000	40.56
59.5	11,826		0.0000	1.0000	40.56
60.5	11,826		0.0000	1.0000	40.56
61.5	11,826		0.0000	1.0000	40.56
62.5	11,826		0.0000	1.0000	40.56
63.5	11,826		0.0000	1.0000	40.56
64.5	11,826		0.0000	1.0000	40.56
65.5	11,826		0.0000	1.0000	40.56
66.5	11,826	1,800	0.1522	0.8478	40.56
67.5	10,027		0.0000	1.0000	34.39
68.5	5,224		0.0000	1.0000	34.39
69.5	5,224		0.0000	1.0000	34.39
70.5	5,224		0.0000	1.0000	34.39
71.5	5,224		0.0000	1.0000	34.39
72.5	5,224		0.0000	1.0000	34.39
73.5	5,224		0.0000	1.0000	34.39
74.5	5,224		0.0000	1.0000	34.39
75.5	5,224		0.0000	1.0000	34.39
76.5	5,224		0.0000	1.0000	34.39
77.5	5,224		0.0000	1.0000	34.39
78.5	5,224		0.0000	1.0000	34.39

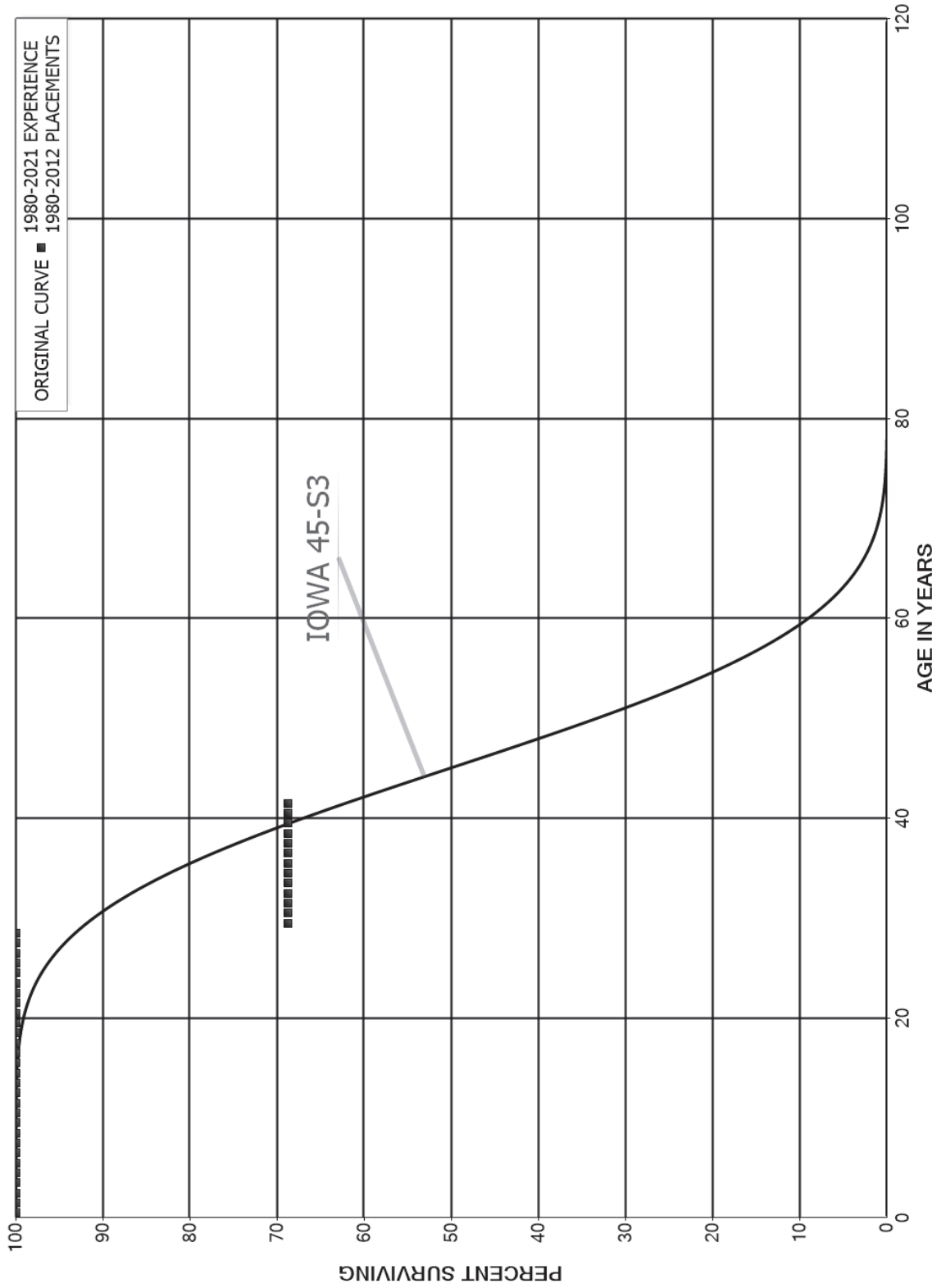
THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VENTURI TUBES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-1968			EXPERIENCE BAND 1956-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,224		0.0000	1.0000	34.39
80.5	5,224		0.0000	1.0000	34.39
81.5	5,224		0.0000	1.0000	34.39
82.5	5,224		0.0000	1.0000	34.39
83.5	5,224		0.0000	1.0000	34.39
84.5	5,224		0.0000	1.0000	34.39
85.5	5,224		0.0000	1.0000	34.39
86.5	5,224		0.0000	1.0000	34.39
87.5	5,224		0.0000	1.0000	34.39
88.5	5,224		0.0000	1.0000	34.39
89.5	5,224		0.0000	1.0000	34.39
90.5	5,224		0.0000	1.0000	34.39
91.5	5,224		0.0000	1.0000	34.39
92.5	5,224		0.0000	1.0000	34.39
93.5	5,224		0.0000	1.0000	34.39
94.5	5,224		0.0000	1.0000	34.39
95.5	2,577		0.0000	1.0000	34.39
96.5	1,172		0.0000	1.0000	34.39
97.5	1,172		0.0000	1.0000	34.39
98.5	1,172		0.0000	1.0000	34.39
99.5	1,172		0.0000	1.0000	34.39
100.5	1,172		0.0000	1.0000	34.39
101.5	1,172		0.0000	1.0000	34.39
102.5	1,172		0.0000	1.0000	34.39
103.5	1,172		0.0000	1.0000	34.39
104.5	1,172		0.0000	1.0000	34.39
105.5	1,172		0.0000	1.0000	34.39
106.5	1,172		0.0000	1.0000	34.39
107.5	1,172		0.0000	1.0000	34.39
108.5	1,172		0.0000	1.0000	34.39
109.5	1,172		0.0000	1.0000	34.39
110.5	1,172		0.0000	1.0000	34.39
111.5	1,172		0.0000	1.0000	34.39
112.5	1,172		0.0000	1.0000	34.39
113.5	1,172		0.0000	1.0000	34.39
114.5	1,172		0.0000	1.0000	34.39
115.5	1,172		0.0000	1.0000	34.39
116.5	1,172		0.0000	1.0000	34.39
117.5	1,172		0.0000	1.0000	34.39
118.5					34.39

THE YORK WATER COMPANY  
 ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - EMERGENCY BYPASS PIPING  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - EMERGENCY BYPASS PIPING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2012

EXPERIENCE BAND 1980-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,116		0.0000	1.0000	100.00
0.5	14,116		0.0000	1.0000	100.00
1.5	14,116		0.0000	1.0000	100.00
2.5	14,116		0.0000	1.0000	100.00
3.5	14,116		0.0000	1.0000	100.00
4.5	14,116		0.0000	1.0000	100.00
5.5	14,116		0.0000	1.0000	100.00
6.5	14,116		0.0000	1.0000	100.00
7.5	14,116		0.0000	1.0000	100.00
8.5	14,116		0.0000	1.0000	100.00
9.5	12,766		0.0000	1.0000	100.00
10.5	9,650		0.0000	1.0000	100.00
11.5	9,650		0.0000	1.0000	100.00
12.5	9,650		0.0000	1.0000	100.00
13.5	9,650		0.0000	1.0000	100.00
14.5	9,650		0.0000	1.0000	100.00
15.5	9,650		0.0000	1.0000	100.00
16.5	9,650		0.0000	1.0000	100.00
17.5	9,650		0.0000	1.0000	100.00
18.5	9,650		0.0000	1.0000	100.00
19.5	9,650		0.0000	1.0000	100.00
20.5	9,650		0.0000	1.0000	100.00
21.5	9,650		0.0000	1.0000	100.00
22.5	9,650		0.0000	1.0000	100.00
23.5	9,650		0.0000	1.0000	100.00
24.5	9,650		0.0000	1.0000	100.00
25.5	9,650		0.0000	1.0000	100.00
26.5	9,650		0.0000	1.0000	100.00
27.5	9,650		0.0000	1.0000	100.00
28.5	9,650	3,023	0.3132	0.6868	100.00
29.5	6,628		0.0000	1.0000	68.68
30.5	6,628		0.0000	1.0000	68.68
31.5	6,628		0.0000	1.0000	68.68
32.5	6,628		0.0000	1.0000	68.68
33.5	6,111		0.0000	1.0000	68.68
34.5	6,111		0.0000	1.0000	68.68
35.5	5,779		0.0000	1.0000	68.68
36.5	5,779		0.0000	1.0000	68.68
37.5	5,779		0.0000	1.0000	68.68
38.5	2,616		0.0000	1.0000	68.68

THE YORK WATER COMPANY

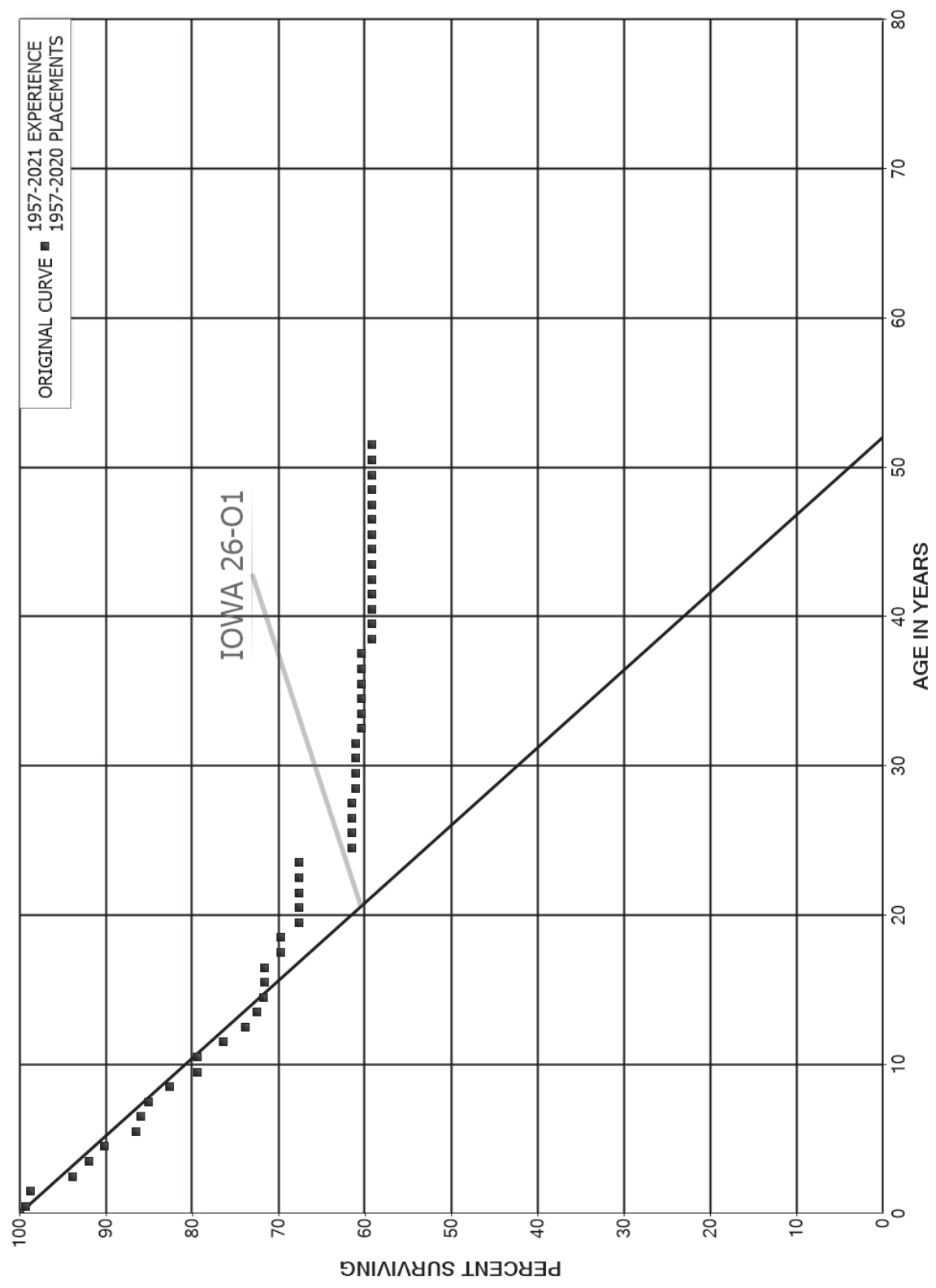
ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - EMERGENCY BYPASS PIPING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1980-2012			EXPERIENCE BAND 1980-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,482		0.0000	1.0000	68.68
40.5	1,658		0.0000	1.0000	68.68
41.5					68.68



THE YORK WATER COMPANY  
 ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - METERING EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - METERING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2020			EXPERIENCE BAND 1957-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	244,239	1,633	0.0067	0.9933	100.00	
0.5	245,549	1,630	0.0066	0.9934	99.33	
1.5	239,665	11,633	0.0485	0.9515	98.67	
2.5	228,032	4,775	0.0209	0.9791	93.88	
3.5	223,257	4,120	0.0185	0.9815	91.92	
4.5	218,851	9,023	0.0412	0.9588	90.22	
5.5	197,891	1,331	0.0067	0.9933	86.50	
6.5	196,560	2,049	0.0104	0.9896	85.92	
7.5	194,511	5,432	0.0279	0.9721	85.02	
8.5	189,079	7,387	0.0391	0.9609	82.65	
9.5	179,433		0.0000	1.0000	79.42	
10.5	179,433	6,925	0.0386	0.9614	79.42	
11.5	172,508	5,626	0.0326	0.9674	76.35	
12.5	152,180	2,853	0.0187	0.9813	73.86	
13.5	149,233	1,474	0.0099	0.9901	72.48	
14.5	134,664	238	0.0018	0.9982	71.76	
15.5	132,663		0.0000	1.0000	71.64	
16.5	99,691	2,594	0.0260	0.9740	71.64	
17.5	91,432		0.0000	1.0000	69.77	
18.5	89,746	2,839	0.0316	0.9684	69.77	
19.5	86,907		0.0000	1.0000	67.57	
20.5	77,214		0.0000	1.0000	67.57	
21.5	77,214		0.0000	1.0000	67.57	
22.5	75,115		0.0000	1.0000	67.57	
23.5	73,322	6,542	0.0892	0.9108	67.57	
24.5	65,331		0.0000	1.0000	61.54	
25.5	65,331		0.0000	1.0000	61.54	
26.5	65,331		0.0000	1.0000	61.54	
27.5	65,331	496	0.0076	0.9924	61.54	
28.5	63,865		0.0000	1.0000	61.07	
29.5	62,490		0.0000	1.0000	61.07	
30.5	62,490		0.0000	1.0000	61.07	
31.5	60,998	693	0.0114	0.9886	61.07	
32.5	57,944		0.0000	1.0000	60.38	
33.5	56,791		0.0000	1.0000	60.38	
34.5	53,660		0.0000	1.0000	60.38	
35.5	50,425		0.0000	1.0000	60.38	
36.5	33,919		0.0000	1.0000	60.38	
37.5	32,416	675	0.0208	0.9792	60.38	
38.5	29,154		0.0000	1.0000	59.12	

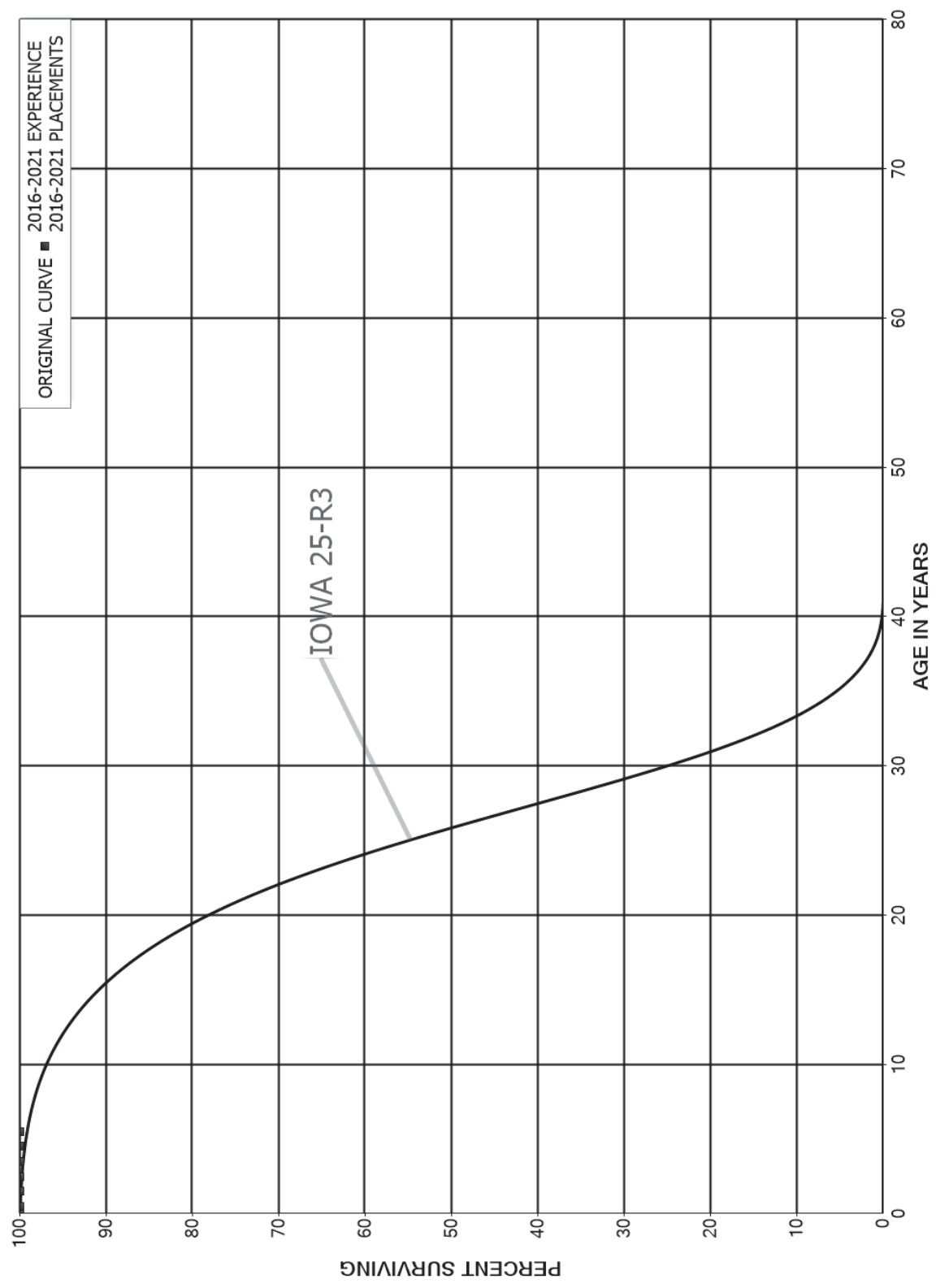
THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - METERING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2020			EXPERIENCE BAND 1957-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,730		0.0000	1.0000	59.12
40.5	8,730		0.0000	1.0000	59.12
41.5	8,241		0.0000	1.0000	59.12
42.5	8,241		0.0000	1.0000	59.12
43.5	8,241		0.0000	1.0000	59.12
44.5	7,780		0.0000	1.0000	59.12
45.5	7,776		0.0000	1.0000	59.12
46.5	7,178		0.0000	1.0000	59.12
47.5	7,178		0.0000	1.0000	59.12
48.5	7,178		0.0000	1.0000	59.12
49.5	7,178		0.0000	1.0000	59.12
50.5	7,178		0.0000	1.0000	59.12
51.5	117		0.0000	1.0000	59.12
52.5	117		0.0000	1.0000	59.12
53.5	117		0.0000	1.0000	59.12
54.5	117		0.0000	1.0000	59.12
55.5	117		0.0000	1.0000	59.12
56.5	117		0.0000	1.0000	59.12
57.5	117		0.0000	1.0000	59.12
58.5	117		0.0000	1.0000	59.12
59.5	117		0.0000	1.0000	59.12
60.5	117		0.0000	1.0000	59.12
61.5	117		0.0000	1.0000	59.12
62.5	117		0.0000	1.0000	59.12
63.5	117		0.0000	1.0000	59.12
64.5					59.12

THE YORK WATER COMPANY  
 ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - AUTOMATIC FLUSHERS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



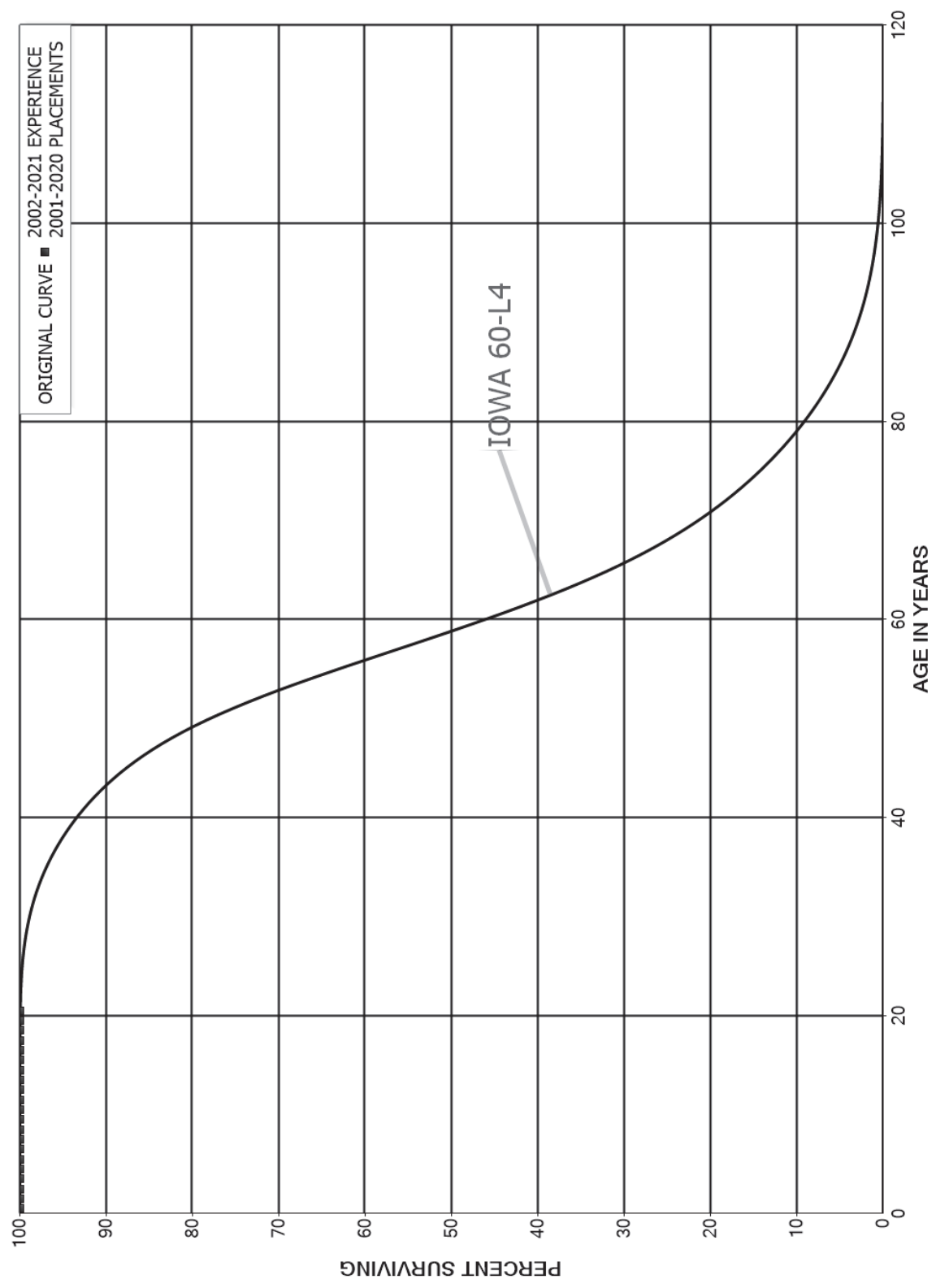
THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - AUTOMATIC FLUSHERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2016-2021			EXPERIENCE BAND 2016-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	114,204		0.0000	1.0000	100.00
0.5	84,068		0.0000	1.0000	100.00
1.5	84,068		0.0000	1.0000	100.00
2.5	80,688		0.0000	1.0000	100.00
3.5	51,807		0.0000	1.0000	100.00
4.5	36,561		0.0000	1.0000	100.00
5.5					100.00

THE YORK WATER COMPANY  
 ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CLEANING AND LINING  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



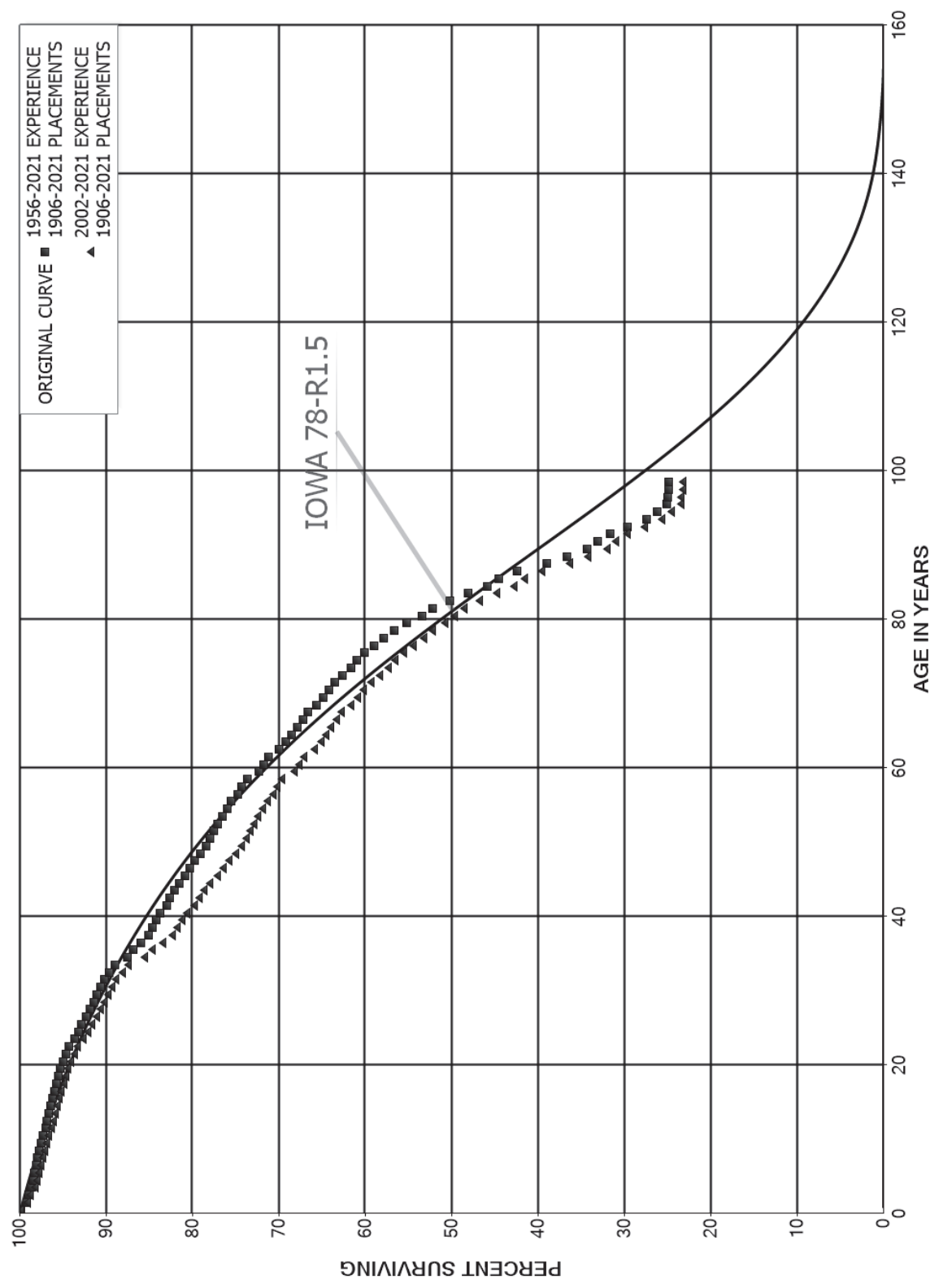
THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CLEANING AND LINING

ORIGINAL LIFE TABLE

PLACEMENT BAND 2001-2020			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,906,470		0.0000	1.0000	100.00
0.5	9,329,669		0.0000	1.0000	100.00
1.5	9,325,193		0.0000	1.0000	100.00
2.5	8,627,745		0.0000	1.0000	100.00
3.5	7,850,510		0.0000	1.0000	100.00
4.5	7,252,821		0.0000	1.0000	100.00
5.5	6,720,872		0.0000	1.0000	100.00
6.5	6,122,339		0.0000	1.0000	100.00
7.5	5,634,512	2,560	0.0005	0.9995	100.00
8.5	5,088,431		0.0000	1.0000	99.95
9.5	4,445,586		0.0000	1.0000	99.95
10.5	3,682,366		0.0000	1.0000	99.95
11.5	3,151,344		0.0000	1.0000	99.95
12.5	2,714,809		0.0000	1.0000	99.95
13.5	2,220,784		0.0000	1.0000	99.95
14.5	1,738,476		0.0000	1.0000	99.95
15.5	1,738,476		0.0000	1.0000	99.95
16.5	1,738,476		0.0000	1.0000	99.95
17.5	1,293,501		0.0000	1.0000	99.95
18.5	774,058		0.0000	1.0000	99.95
19.5	423,199		0.0000	1.0000	99.95
20.5					99.95

THE YORK WATER COMPANY  
 ACCOUNT 333 SERVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





THE YORK WATER COMPANY

ACCOUNT 333 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2021

EXPERIENCE BAND 1956-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	52,350,176	87,250	0.0017	0.9983	100.00
0.5	48,845,363	306,279	0.0063	0.9937	99.83
1.5	46,493,405	106,660	0.0023	0.9977	99.21
2.5	44,611,403	176,835	0.0040	0.9960	98.98
3.5	42,025,884	88,972	0.0021	0.9979	98.59
4.5	39,850,040	56,093	0.0014	0.9986	98.38
5.5	38,789,203	82,010	0.0021	0.9979	98.24
6.5	36,983,171	52,187	0.0014	0.9986	98.03
7.5	35,595,211	70,648	0.0020	0.9980	97.89
8.5	34,270,636	80,560	0.0024	0.9976	97.70
9.5	33,075,990	52,452	0.0016	0.9984	97.47
10.5	31,695,592	109,952	0.0035	0.9965	97.32
11.5	30,536,517	59,646	0.0020	0.9980	96.98
12.5	28,977,014	53,019	0.0018	0.9982	96.79
13.5	27,179,839	50,418	0.0019	0.9981	96.61
14.5	25,536,165	54,780	0.0021	0.9979	96.43
15.5	23,290,218	55,000	0.0024	0.9976	96.23
16.5	21,570,367	65,469	0.0030	0.9970	96.00
17.5	20,174,726	47,975	0.0024	0.9976	95.71
18.5	19,174,998	44,038	0.0023	0.9977	95.48
19.5	17,915,728	58,261	0.0033	0.9967	95.26
20.5	16,766,003	64,349	0.0038	0.9962	94.95
21.5	15,792,400	55,792	0.0035	0.9965	94.59
22.5	14,416,632	99,730	0.0069	0.9931	94.25
23.5	13,419,363	61,118	0.0046	0.9954	93.60
24.5	12,791,041	53,817	0.0042	0.9958	93.17
25.5	12,026,473	62,973	0.0052	0.9948	92.78
26.5	11,067,895	50,036	0.0045	0.9955	92.30
27.5	10,238,508	50,102	0.0049	0.9951	91.88
28.5	9,383,557	41,496	0.0044	0.9956	91.43
29.5	8,510,087	34,279	0.0040	0.9960	91.02
30.5	7,665,917	36,903	0.0048	0.9952	90.66
31.5	6,885,252	47,626	0.0069	0.9931	90.22
32.5	6,089,741	41,986	0.0069	0.9931	89.60
33.5	5,582,423	89,810	0.0161	0.9839	88.98
34.5	5,040,193	38,975	0.0077	0.9923	87.55
35.5	4,559,545	48,032	0.0105	0.9895	86.87
36.5	4,171,440	44,729	0.0107	0.9893	85.96
37.5	3,707,062	17,210	0.0046	0.9954	85.03
38.5	3,330,131	18,027	0.0054	0.9946	84.64

THE YORK WATER COMPANY

ACCOUNT 333 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2021

EXPERIENCE BAND 1956-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,054,789	17,293	0.0057	0.9943	84.18
40.5	2,972,127	26,489	0.0089	0.9911	83.70
41.5	2,802,351	13,192	0.0047	0.9953	82.96
42.5	2,590,526	16,952	0.0065	0.9935	82.57
43.5	2,393,597	14,528	0.0061	0.9939	82.03
44.5	2,212,012	20,251	0.0092	0.9908	81.53
45.5	2,130,736	13,521	0.0063	0.9937	80.78
46.5	2,057,708	14,993	0.0073	0.9927	80.27
47.5	1,944,569	16,411	0.0084	0.9916	79.69
48.5	1,842,398	14,310	0.0078	0.9922	79.01
49.5	1,748,990	9,793	0.0056	0.9944	78.40
50.5	1,663,442	10,679	0.0064	0.9936	77.96
51.5	1,543,586	8,632	0.0056	0.9944	77.46
52.5	1,458,917	9,634	0.0066	0.9934	77.03
53.5	1,377,796	10,064	0.0073	0.9927	76.52
54.5	1,312,866	8,606	0.0066	0.9934	75.96
55.5	1,254,600	11,758	0.0094	0.9906	75.46
56.5	1,180,592	7,991	0.0068	0.9932	74.75
57.5	1,114,178	10,200	0.0092	0.9908	74.25
58.5	1,049,884	17,815	0.0170	0.9830	73.57
59.5	986,483	8,197	0.0083	0.9917	72.32
60.5	929,756	7,730	0.0083	0.9917	71.72
61.5	874,243	15,023	0.0172	0.9828	71.12
62.5	783,854	8,677	0.0111	0.9889	69.90
63.5	735,861	6,965	0.0095	0.9905	69.13
64.5	678,012	6,279	0.0093	0.9907	68.47
65.5	615,978	5,904	0.0096	0.9904	67.84
66.5	542,137	4,816	0.0089	0.9911	67.19
67.5	481,424	7,087	0.0147	0.9853	66.59
68.5	410,309	4,954	0.0121	0.9879	65.61
69.5	375,660	3,510	0.0093	0.9907	64.82
70.5	338,692	3,700	0.0109	0.9891	64.21
71.5	306,060	4,530	0.0148	0.9852	63.51
72.5	276,653	4,227	0.0153	0.9847	62.57
73.5	252,820	2,888	0.0114	0.9886	61.62
74.5	234,204	3,249	0.0139	0.9861	60.91
75.5	220,568	4,113	0.0186	0.9814	60.07
76.5	213,907	4,161	0.0195	0.9805	58.95
77.5	206,641	4,236	0.0205	0.9795	57.80
78.5	196,374	5,152	0.0262	0.9738	56.62

THE YORK WATER COMPANY

ACCOUNT 333 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2021

EXPERIENCE BAND 1956-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	182,491	5,709	0.0313	0.9687	55.13
80.5	165,484	3,737	0.0226	0.9774	53.41
81.5	154,357	6,063	0.0393	0.9607	52.20
82.5	141,650	5,993	0.0423	0.9577	50.15
83.5	128,296	5,812	0.0453	0.9547	48.03
84.5	117,045	3,371	0.0288	0.9712	45.85
85.5	108,798	5,169	0.0475	0.9525	44.53
86.5	101,931	8,426	0.0827	0.9173	42.42
87.5	90,811	5,373	0.0592	0.9408	38.91
88.5	83,494	5,390	0.0646	0.9354	36.61
89.5	77,241	2,631	0.0341	0.9659	34.24
90.5	73,446	3,157	0.0430	0.9570	33.08
91.5	65,746	4,270	0.0649	0.9351	31.66
92.5	59,522	4,455	0.0748	0.9252	29.60
93.5	48,793	2,165	0.0444	0.9556	27.38
94.5	35,952	1,572	0.0437	0.9563	26.17
95.5	22,162	63	0.0028	0.9972	25.02
96.5	12,586	63	0.0050	0.9950	24.95
97.5	5,343		0.0000	1.0000	24.83
98.5	370		0.0000	1.0000	24.83
99.5	370		0.0000	1.0000	24.83
100.5	370		0.0000	1.0000	24.83
101.5	370		0.0000	1.0000	24.83
102.5	370		0.0000	1.0000	24.83
103.5	370		0.0000	1.0000	24.83
104.5	370		0.0000	1.0000	24.83
105.5	370		0.0000	1.0000	24.83
106.5	370		0.0000	1.0000	24.83
107.5	370		0.0000	1.0000	24.83
108.5	370		0.0000	1.0000	24.83
109.5	370		0.0000	1.0000	24.83
110.5	370		0.0000	1.0000	24.83
111.5	370		0.0000	1.0000	24.83
112.5	370		0.0000	1.0000	24.83
113.5	370		0.0000	1.0000	24.83
114.5	370		0.0000	1.0000	24.83
115.5	370		0.0000	1.0000	24.83

THE YORK WATER COMPANY

ACCOUNT 333 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2021

EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	35,660,759	82,748	0.0023	0.9977	100.00
0.5	33,195,677	274,757	0.0083	0.9917	99.77
1.5	31,943,859	101,728	0.0032	0.9968	98.94
2.5	30,972,075	165,802	0.0054	0.9946	98.63
3.5	29,307,045	78,962	0.0027	0.9973	98.10
4.5	27,857,803	52,428	0.0019	0.9981	97.83
5.5	27,551,131	77,045	0.0028	0.9972	97.65
6.5	26,457,652	43,590	0.0016	0.9984	97.38
7.5	25,872,101	61,347	0.0024	0.9976	97.22
8.5	25,356,507	73,124	0.0029	0.9971	96.99
9.5	24,919,175	44,397	0.0018	0.9982	96.71
10.5	24,738,859	104,852	0.0042	0.9958	96.53
11.5	24,498,055	55,418	0.0023	0.9977	96.13
12.5	23,716,203	47,185	0.0020	0.9980	95.91
13.5	22,358,073	42,474	0.0019	0.9981	95.72
14.5	21,183,011	48,701	0.0023	0.9977	95.54
15.5	19,427,443	50,416	0.0026	0.9974	95.32
16.5	18,006,615	56,652	0.0031	0.9969	95.07
17.5	16,847,497	42,760	0.0025	0.9975	94.77
18.5	16,062,112	41,377	0.0026	0.9974	94.53
19.5	15,001,567	54,544	0.0036	0.9964	94.29
20.5	13,992,527	60,465	0.0043	0.9957	93.94
21.5	13,185,295	48,472	0.0037	0.9963	93.54
22.5	12,005,064	94,830	0.0079	0.9921	93.19
23.5	11,136,897	58,318	0.0052	0.9948	92.46
24.5	10,692,877	50,221	0.0047	0.9953	91.97
25.5	9,995,407	59,921	0.0060	0.9940	91.54
26.5	9,079,140	47,506	0.0052	0.9948	90.99
27.5	8,340,301	45,730	0.0055	0.9945	90.52
28.5	7,562,295	37,691	0.0050	0.9950	90.02
29.5	6,757,205	29,760	0.0044	0.9956	89.57
30.5	5,957,317	30,445	0.0051	0.9949	89.18
31.5	5,280,598	42,889	0.0081	0.9919	88.72
32.5	4,560,434	39,395	0.0086	0.9914	88.00
33.5	4,124,948	87,068	0.0211	0.9789	87.24
34.5	3,644,023	36,762	0.0101	0.9899	85.40
35.5	3,222,630	46,044	0.0143	0.9857	84.54
36.5	2,911,998	41,759	0.0143	0.9857	83.33
37.5	2,520,120	14,578	0.0058	0.9942	82.13
38.5	2,205,471	14,791	0.0067	0.9933	81.66

THE YORK WATER COMPANY

ACCOUNT 333 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2021

EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,983,585	14,907	0.0075	0.9925	81.11
40.5	1,972,062	23,042	0.0117	0.9883	80.50
41.5	1,859,577	11,168	0.0060	0.9940	79.56
42.5	1,716,460	13,093	0.0076	0.9924	79.08
43.5	1,579,410	12,523	0.0079	0.9921	78.48
44.5	1,458,733	18,100	0.0124	0.9876	77.86
45.5	1,441,923	11,325	0.0079	0.9921	76.89
46.5	1,447,801	12,663	0.0087	0.9913	76.29
47.5	1,401,066	15,031	0.0107	0.9893	75.62
48.5	1,372,642	12,603	0.0092	0.9908	74.81
49.5	1,315,943	8,443	0.0064	0.9936	74.12
50.5	1,270,850	8,412	0.0066	0.9934	73.65
51.5	1,185,045	6,274	0.0053	0.9947	73.16
52.5	1,135,343	7,683	0.0068	0.9932	72.77
53.5	1,080,386	8,513	0.0079	0.9921	72.28
54.5	1,035,820	7,212	0.0070	0.9930	71.71
55.5	992,537	10,222	0.0103	0.9897	71.21
56.5	919,556	5,801	0.0063	0.9937	70.48
57.5	855,813	7,080	0.0083	0.9917	70.03
58.5	803,986	16,203	0.0202	0.9798	69.45
59.5	752,112	6,344	0.0084	0.9916	68.05
60.5	712,300	5,109	0.0072	0.9928	67.48
61.5	669,184	12,782	0.0191	0.9809	67.00
62.5	589,778	6,351	0.0108	0.9892	65.72
63.5	554,755	5,014	0.0090	0.9910	65.01
64.5	507,368	4,394	0.0087	0.9913	64.42
65.5	457,139	4,922	0.0108	0.9892	63.86
66.5	389,376	3,455	0.0089	0.9911	63.18
67.5	335,523	5,797	0.0173	0.9827	62.61
68.5	269,343	3,673	0.0136	0.9864	61.53
69.5	238,836	2,611	0.0109	0.9891	60.69
70.5	210,341	2,857	0.0136	0.9864	60.03
71.5	199,156	3,501	0.0176	0.9824	59.21
72.5	182,116	3,077	0.0169	0.9831	58.17
73.5	170,948	2,346	0.0137	0.9863	57.19
74.5	168,509	2,881	0.0171	0.9829	56.41
75.5	173,536	3,636	0.0210	0.9790	55.44
76.5	186,873	4,013	0.0215	0.9785	54.28
77.5	194,374	4,000	0.0206	0.9794	53.11
78.5	194,085	5,152	0.0265	0.9735	52.02

THE YORK WATER COMPANY

ACCOUNT 333 SERVICES

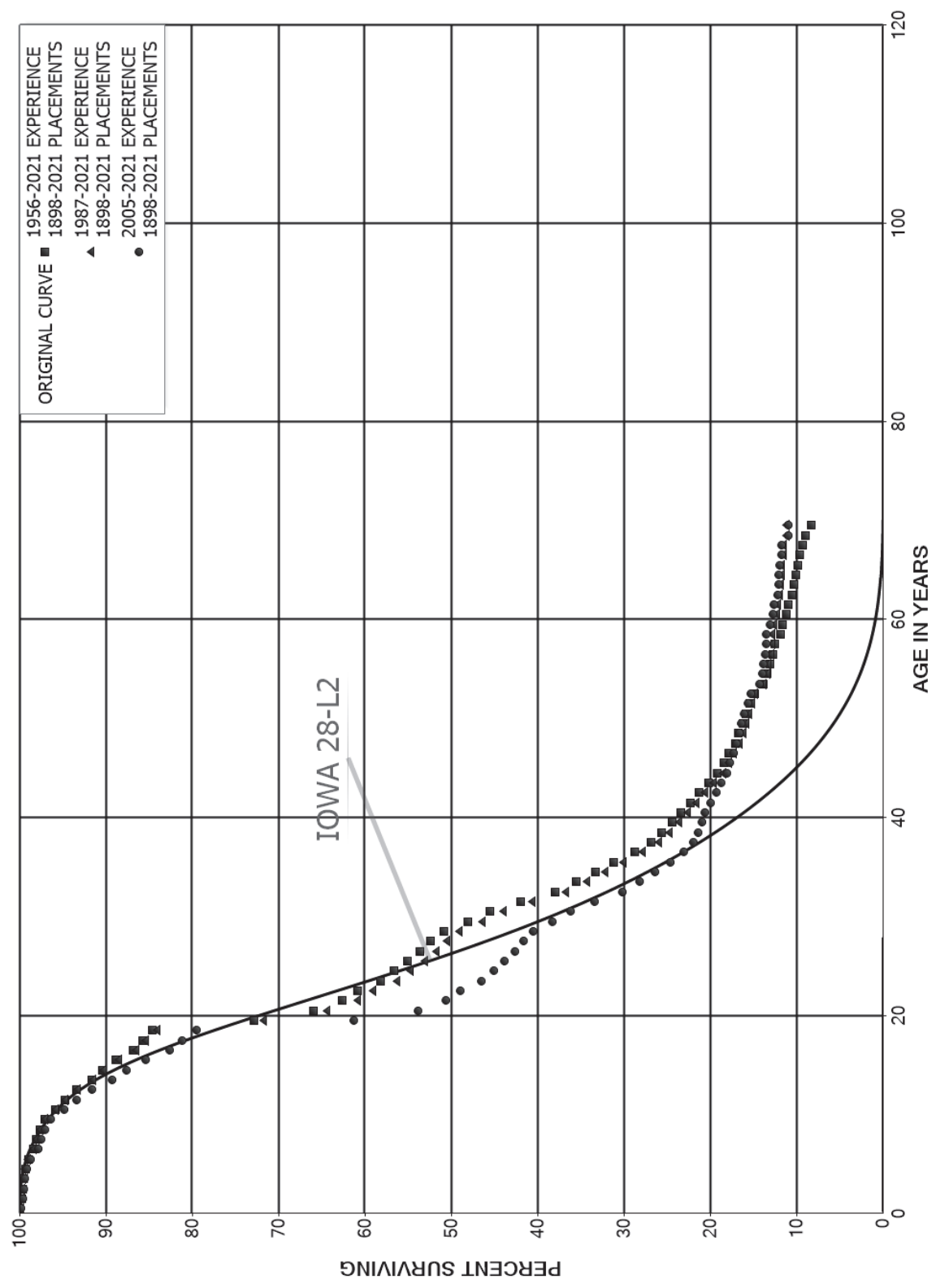
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2021

EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	180,214	4,085	0.0227	0.9773	50.64
80.5	164,831	3,636	0.0221	0.9779	49.49
81.5	153,805	5,621	0.0365	0.9635	48.40
82.5	141,540	5,993	0.0423	0.9577	46.63
83.5	128,186	5,812	0.0453	0.9547	44.66
84.5	116,934	3,371	0.0288	0.9712	42.63
85.5	108,688	5,169	0.0476	0.9524	41.40
86.5	101,820	8,315	0.0817	0.9183	39.43
87.5	90,811	5,373	0.0592	0.9408	36.21
88.5	83,494	5,390	0.0646	0.9354	34.07
89.5	77,241	2,631	0.0341	0.9659	31.87
90.5	73,446	3,157	0.0430	0.9570	30.79
91.5	65,746	4,270	0.0649	0.9351	29.46
92.5	59,042	4,355	0.0738	0.9262	27.55
93.5	48,413	2,165	0.0447	0.9553	25.52
94.5	35,572	1,572	0.0442	0.9558	24.38
95.5	22,162	63	0.0028	0.9972	23.30
96.5	12,586	63	0.0050	0.9950	23.23
97.5	5,343		0.0000	1.0000	23.12
98.5	370		0.0000	1.0000	23.12
99.5	370		0.0000	1.0000	23.12
100.5	370		0.0000	1.0000	23.12
101.5	370		0.0000	1.0000	23.12
102.5	370		0.0000	1.0000	23.12
103.5	370		0.0000	1.0000	23.12
104.5	370		0.0000	1.0000	23.12
105.5	370		0.0000	1.0000	23.12
106.5	370		0.0000	1.0000	23.12
107.5	370		0.0000	1.0000	23.12
108.5	370		0.0000	1.0000	23.12
109.5	370		0.0000	1.0000	23.12
110.5	370		0.0000	1.0000	23.12
111.5	370		0.0000	1.0000	23.12
112.5	370		0.0000	1.0000	23.12
113.5	370		0.0000	1.0000	23.12
114.5	370		0.0000	1.0000	23.12
115.5	370		0.0000	1.0000	23.12

THE YORK WATER COMPANY  
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THE YORK WATER COMPANY

ACCOUNT 334 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1898-2021

EXPERIENCE BAND 1956-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	26,839,257	22,269	0.0008	0.9992	100.00
0.5	26,069,700	41,968	0.0016	0.9984	99.92
1.5	25,057,813	21,736	0.0009	0.9991	99.76
2.5	24,002,366	32,346	0.0013	0.9987	99.67
3.5	23,090,764	49,388	0.0021	0.9979	99.54
4.5	22,273,906	82,308	0.0037	0.9963	99.32
5.5	21,184,335	127,792	0.0060	0.9940	98.96
6.5	20,429,201	63,766	0.0031	0.9969	98.36
7.5	19,940,176	94,154	0.0047	0.9953	98.05
8.5	18,840,496	91,020	0.0048	0.9952	97.59
9.5	17,926,276	230,262	0.0128	0.9872	97.12
10.5	17,174,814	204,675	0.0119	0.9881	95.87
11.5	16,321,092	238,689	0.0146	0.9854	94.73
12.5	15,546,378	283,599	0.0182	0.9818	93.34
13.5	14,549,141	192,503	0.0132	0.9868	91.64
14.5	13,112,566	237,667	0.0181	0.9819	90.43
15.5	10,650,177	239,406	0.0225	0.9775	88.79
16.5	9,245,672	112,428	0.0122	0.9878	86.79
17.5	8,406,126	114,157	0.0136	0.9864	85.74
18.5	7,712,830	1,070,926	0.1388	0.8612	84.57
19.5	6,510,535	612,770	0.0941	0.9059	72.83
20.5	5,405,519	276,331	0.0511	0.9489	65.97
21.5	4,993,679	140,183	0.0281	0.9719	62.60
22.5	4,695,496	202,354	0.0431	0.9569	60.84
23.5	4,398,387	122,954	0.0280	0.9720	58.22
24.5	4,275,617	117,696	0.0275	0.9725	56.59
25.5	4,016,637	102,216	0.0254	0.9746	55.04
26.5	3,799,577	90,892	0.0239	0.9761	53.64
27.5	3,668,245	105,263	0.0287	0.9713	52.35
28.5	3,520,219	191,878	0.0545	0.9455	50.85
29.5	3,243,813	170,666	0.0526	0.9474	48.08
30.5	3,041,362	240,098	0.0789	0.9211	45.55
31.5	2,752,984	259,308	0.0942	0.9058	41.95
32.5	2,453,841	161,474	0.0658	0.9342	38.00
33.5	2,199,796	135,284	0.0615	0.9385	35.50
34.5	1,916,400	125,354	0.0654	0.9346	33.32
35.5	1,513,088	114,865	0.0759	0.9241	31.14
36.5	725,991	48,252	0.0665	0.9335	28.77
37.5	565,261	27,161	0.0481	0.9519	26.86
38.5	482,226	23,037	0.0478	0.9522	25.57



THE YORK WATER COMPANY

ACCOUNT 334 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2021

EXPERIENCE BAND 1956-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	418,456	16,996	0.0406	0.9594	24.35
40.5	316,056	14,638	0.0463	0.9537	23.36
41.5	291,336	13,369	0.0459	0.9541	22.28
42.5	267,345	13,468	0.0504	0.9496	21.26
43.5	239,396	12,030	0.0503	0.9497	20.19
44.5	219,047	9,181	0.0419	0.9581	19.17
45.5	207,694	5,431	0.0262	0.9738	18.37
46.5	196,610	8,682	0.0442	0.9558	17.89
47.5	183,282	4,457	0.0243	0.9757	17.10
48.5	174,592	4,841	0.0277	0.9723	16.68
49.5	164,544	3,413	0.0207	0.9793	16.22
50.5	154,179	5,163	0.0335	0.9665	15.88
51.5	141,256	4,819	0.0341	0.9659	15.35
52.5	123,689	7,904	0.0639	0.9361	14.83
53.5	105,388	3,952	0.0375	0.9625	13.88
54.5	95,490	1,782	0.0187	0.9813	13.36
55.5	87,384	2,373	0.0272	0.9728	13.11
56.5	71,576	1,693	0.0237	0.9763	12.75
57.5	67,130	3,143	0.0468	0.9532	12.45
58.5	59,742	1,530	0.0256	0.9744	11.87
59.5	56,112	1,859	0.0331	0.9669	11.57
60.5	52,700	1,341	0.0254	0.9746	11.18
61.5	50,243	1,923	0.0383	0.9617	10.90
62.5	48,008	972	0.0202	0.9798	10.48
63.5	46,509	893	0.0192	0.9808	10.27
64.5	44,210	1,047	0.0237	0.9763	10.07
65.5	39,222	944	0.0241	0.9759	9.83
66.5	32,677	1,096	0.0335	0.9665	9.60
67.5	31,138	1,202	0.0386	0.9614	9.27
68.5	26,849	1,777	0.0662	0.9338	8.92
69.5	24,534	1,200	0.0489	0.9511	8.33
70.5	23,008	577	0.0251	0.9749	7.92
71.5	22,431	448	0.0200	0.9800	7.72
72.5	21,970	254	0.0115	0.9885	7.57
73.5	21,702	1,116	0.0514	0.9486	7.48
74.5	20,568	491	0.0239	0.9761	7.09
75.5	20,046	690	0.0344	0.9656	6.93
76.5	19,355	759	0.0392	0.9608	6.69
77.5	18,596	296	0.0159	0.9841	6.42
78.5	18,300	1,277	0.0698	0.9302	6.32

THE YORK WATER COMPANY

ACCOUNT 334 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2021			EXPERIENCE BAND 1956-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	17,022	506	0.0297	0.9703	5.88	
80.5	16,480	253	0.0153	0.9847	5.71	
81.5	16,216	469	0.0289	0.9711	5.62	
82.5	15,747	350	0.0222	0.9778	5.46	
83.5	15,397	115	0.0075	0.9925	5.33	
84.5	15,281	230	0.0151	0.9849	5.29	
85.5	9,966	40	0.0040	0.9960	5.21	
86.5	9,927	17	0.0017	0.9983	5.19	
87.5	9,909	23	0.0023	0.9977	5.18	
88.5	9,887	86	0.0087	0.9913	5.17	
89.5	9,800		0.0000	1.0000	5.13	
90.5	9,800	28	0.0029	0.9971	5.13	
91.5	9,772	40	0.0041	0.9959	5.11	
92.5	9,732		0.0000	1.0000	5.09	
93.5	9,732	423	0.0434	0.9566	5.09	
94.5	9,310	17	0.0018	0.9982	4.87	
95.5	9,270		0.0000	1.0000	4.86	
96.5	8,887	25	0.0028	0.9972	4.86	
97.5	8,769		0.0000	1.0000	4.85	
98.5	8,746		0.0000	1.0000	4.85	
99.5	8,725		0.0000	1.0000	4.85	
100.5	8,725		0.0000	1.0000	4.85	
101.5	8,725		0.0000	1.0000	4.85	
102.5	8,291		0.0000	1.0000	4.85	
103.5	8,291		0.0000	1.0000	4.85	
104.5	7,914		0.0000	1.0000	4.85	
105.5	7,400		0.0000	1.0000	4.85	
106.5	7,058		0.0000	1.0000	4.85	
107.5	7,058		0.0000	1.0000	4.85	
108.5	5,413		0.0000	1.0000	4.85	
109.5	5,413		0.0000	1.0000	4.85	
110.5	5,218		0.0000	1.0000	4.85	
111.5	5,175		0.0000	1.0000	4.85	
112.5	4,760		0.0000	1.0000	4.85	
113.5	3,907		0.0000	1.0000	4.85	
114.5	1,809		0.0000	1.0000	4.85	
115.5	441		0.0000	1.0000	4.85	
116.5	48		0.0000	1.0000	4.85	
117.5	22		0.0000	1.0000	4.85	
118.5	8		0.0000	1.0000	4.85	
119.5	8		0.0000	1.0000	4.85	
120.5					4.85	

THE YORK WATER COMPANY

ACCOUNT 334 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1898-2021

EXPERIENCE BAND 1987-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,377,840	22,237	0.0010	0.9990	100.00
0.5	22,877,360	40,996	0.0018	0.9982	99.90
1.5	23,370,591	21,531	0.0009	0.9991	99.73
2.5	22,849,507	31,694	0.0014	0.9986	99.63
3.5	22,040,066	48,424	0.0022	0.9978	99.50
4.5	21,275,457	81,387	0.0038	0.9962	99.28
5.5	20,339,031	127,423	0.0063	0.9937	98.90
6.5	19,645,004	63,304	0.0032	0.9968	98.28
7.5	19,189,354	92,886	0.0048	0.9952	97.96
8.5	18,115,416	89,202	0.0049	0.9951	97.49
9.5	17,234,360	228,082	0.0132	0.9868	97.01
10.5	16,502,567	198,768	0.0120	0.9880	95.72
11.5	15,672,652	235,991	0.0151	0.9849	94.57
12.5	14,921,502	282,730	0.0189	0.9811	93.15
13.5	13,949,964	191,555	0.0137	0.9863	91.38
14.5	12,519,908	235,170	0.0188	0.9812	90.13
15.5	10,078,522	237,801	0.0236	0.9764	88.43
16.5	8,687,463	111,784	0.0129	0.9871	86.35
17.5	7,884,443	113,586	0.0144	0.9856	85.24
18.5	7,223,390	1,068,363	0.1479	0.8521	84.01
19.5	6,040,916	612,076	0.1013	0.8987	71.58
20.5	4,956,623	274,444	0.0554	0.9446	64.33
21.5	4,585,423	136,960	0.0299	0.9701	60.77
22.5	4,319,713	200,350	0.0464	0.9536	58.95
23.5	4,039,157	119,000	0.0295	0.9705	56.22
24.5	3,931,149	112,477	0.0286	0.9714	54.56
25.5	3,686,306	97,524	0.0265	0.9735	53.00
26.5	3,484,456	83,026	0.0238	0.9762	51.60
27.5	3,367,512	93,228	0.0277	0.9723	50.37
28.5	3,245,591	178,516	0.0550	0.9450	48.98
29.5	2,991,530	160,568	0.0537	0.9463	46.28
30.5	2,816,572	212,238	0.0754	0.9246	43.80
31.5	2,668,639	252,367	0.0946	0.9054	40.50
32.5	2,393,395	159,315	0.0666	0.9334	36.67
33.5	2,144,497	133,179	0.0621	0.9379	34.23
34.5	1,867,491	123,825	0.0663	0.9337	32.10
35.5	1,468,430	111,065	0.0756	0.9244	29.97
36.5	682,552	46,645	0.0683	0.9317	27.71
37.5	524,673	24,054	0.0458	0.9542	25.81
38.5	447,525	21,414	0.0479	0.9521	24.63

THE YORK WATER COMPANY

ACCOUNT 334 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2021

EXPERIENCE BAND 1987-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	384,929	15,259	0.0396	0.9604	23.45
40.5	284,269	12,990	0.0457	0.9543	22.52
41.5	260,850	11,915	0.0457	0.9543	21.49
42.5	234,695	11,915	0.0508	0.9492	20.51
43.5	207,673	11,109	0.0535	0.9465	19.47
44.5	187,974	7,247	0.0386	0.9614	18.43
45.5	177,510	4,955	0.0279	0.9721	17.72
46.5	166,148	7,389	0.0445	0.9555	17.22
47.5	151,646	3,409	0.0225	0.9775	16.46
48.5	139,415	3,330	0.0239	0.9761	16.09
49.5	128,123	2,177	0.0170	0.9830	15.70
50.5	118,448	3,241	0.0274	0.9726	15.44
51.5	105,684	2,298	0.0217	0.9783	15.01
52.5	90,146	6,105	0.0677	0.9323	14.69
53.5	73,285	2,114	0.0288	0.9712	13.69
54.5	62,709	350	0.0056	0.9944	13.30
55.5	53,176	1,364	0.0256	0.9744	13.22
56.5	37,883	435	0.0115	0.9885	12.88
57.5	34,446	46	0.0013	0.9987	12.74
58.5	30,154	630	0.0209	0.9791	12.72
59.5	27,516	661	0.0240	0.9760	12.45
60.5	25,394	194	0.0076	0.9924	12.15
61.5	24,594	566	0.0230	0.9770	12.06
62.5	23,808	228	0.0096	0.9904	11.78
63.5	23,122	61	0.0026	0.9974	11.67
64.5	21,677	138	0.0063	0.9937	11.64
65.5	17,622	205	0.0116	0.9884	11.57
66.5	11,914		0.0000	1.0000	11.43
67.5	11,905	368	0.0309	0.9691	11.43
68.5	8,483	38	0.0045	0.9955	11.08
69.5	8,285	30	0.0037	0.9963	11.03
70.5	8,555	81	0.0095	0.9905	10.99
71.5	8,815	187	0.0212	0.9788	10.88
72.5	8,680	88	0.0102	0.9898	10.65
73.5	10,391	359	0.0345	0.9655	10.54
74.5	10,065	82	0.0082	0.9918	10.18
75.5	10,172	106	0.0104	0.9896	10.10
76.5	10,518	89	0.0084	0.9916	9.99
77.5	10,914		0.0000	1.0000	9.91
78.5	11,767	250	0.0212	0.9788	9.91

THE YORK WATER COMPANY

ACCOUNT 334 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2021			EXPERIENCE BAND 1987-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	13,653	299	0.0219	0.9781	9.70	
80.5	14,687	23	0.0015	0.9985	9.49	
81.5	15,091	46	0.0030	0.9970	9.47	
82.5	15,072	61	0.0040	0.9960	9.44	
83.5	15,039	36	0.0024	0.9976	9.40	
84.5	15,003	190	0.0127	0.9873	9.38	
85.5	9,781	17	0.0017	0.9983	9.26	
86.5	9,895	17	0.0017	0.9983	9.25	
87.5	9,878	23	0.0023	0.9977	9.23	
88.5	9,887	86	0.0087	0.9913	9.21	
89.5	9,800		0.0000	1.0000	9.13	
90.5	9,800	28	0.0029	0.9971	9.13	
91.5	9,772	40	0.0041	0.9959	9.10	
92.5	9,732		0.0000	1.0000	9.07	
93.5	9,732	423	0.0434	0.9566	9.07	
94.5	9,310	17	0.0018	0.9982	8.67	
95.5	9,270		0.0000	1.0000	8.66	
96.5	8,887	25	0.0028	0.9972	8.66	
97.5	8,769		0.0000	1.0000	8.63	
98.5	8,746		0.0000	1.0000	8.63	
99.5	8,725		0.0000	1.0000	8.63	
100.5	8,725		0.0000	1.0000	8.63	
101.5	8,725		0.0000	1.0000	8.63	
102.5	8,291		0.0000	1.0000	8.63	
103.5	8,291		0.0000	1.0000	8.63	
104.5	7,914		0.0000	1.0000	8.63	
105.5	7,400		0.0000	1.0000	8.63	
106.5	7,058		0.0000	1.0000	8.63	
107.5	7,058		0.0000	1.0000	8.63	
108.5	5,413		0.0000	1.0000	8.63	
109.5	5,413		0.0000	1.0000	8.63	
110.5	5,218		0.0000	1.0000	8.63	
111.5	5,175		0.0000	1.0000	8.63	
112.5	4,760		0.0000	1.0000	8.63	
113.5	3,907		0.0000	1.0000	8.63	
114.5	1,809		0.0000	1.0000	8.63	
115.5	441		0.0000	1.0000	8.63	
116.5	48		0.0000	1.0000	8.63	
117.5	22		0.0000	1.0000	8.63	
118.5	8		0.0000	1.0000	8.63	
119.5	8		0.0000	1.0000	8.63	
120.5					8.63	

THE YORK WATER COMPANY

ACCOUNT 334 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1898-2021

EXPERIENCE BAND 2005-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,230,828	22,237	0.0013	0.9987	100.00
0.5	17,104,627	37,496	0.0022	0.9978	99.87
1.5	16,731,195	17,207	0.0010	0.9990	99.65
2.5	16,071,602	28,787	0.0018	0.9982	99.55
3.5	15,916,936	39,726	0.0025	0.9975	99.37
4.5	15,425,922	68,088	0.0044	0.9956	99.12
5.5	14,847,393	121,934	0.0082	0.9918	98.69
6.5	14,316,786	59,160	0.0041	0.9959	97.88
7.5	13,963,798	62,782	0.0045	0.9955	97.47
8.5	13,277,445	81,781	0.0062	0.9938	97.03
9.5	12,576,379	207,365	0.0165	0.9835	96.43
10.5	12,040,425	179,144	0.0149	0.9851	94.84
11.5	11,414,750	228,212	0.0200	0.9800	93.43
12.5	10,898,149	273,118	0.0251	0.9749	91.57
13.5	10,099,554	182,984	0.0181	0.9819	89.27
14.5	8,885,357	227,297	0.0256	0.9744	87.65
15.5	6,585,365	215,408	0.0327	0.9673	85.41
16.5	5,399,871	95,861	0.0178	0.9822	82.62
17.5	4,793,224	94,541	0.0197	0.9803	81.15
18.5	4,548,192	1,046,627	0.2301	0.7699	79.55
19.5	4,885,649	595,175	0.1218	0.8782	61.24
20.5	4,328,962	255,872	0.0591	0.9409	53.78
21.5	4,036,250	127,459	0.0316	0.9684	50.60
22.5	3,813,285	191,674	0.0503	0.9497	49.01
23.5	3,650,883	112,348	0.0308	0.9692	46.54
24.5	3,556,335	102,984	0.0290	0.9710	45.11
25.5	3,329,982	89,679	0.0269	0.9731	43.80
26.5	3,145,377	70,594	0.0224	0.9776	42.62
27.5	3,046,057	81,518	0.0268	0.9732	41.67
28.5	2,931,838	165,945	0.0566	0.9434	40.55
29.5	2,688,283	148,226	0.0551	0.9449	38.26
30.5	2,509,240	188,412	0.0751	0.9249	36.15
31.5	2,286,142	219,159	0.0959	0.9041	33.43
32.5	2,039,136	137,683	0.0675	0.9325	30.23
33.5	1,821,245	112,923	0.0620	0.9380	28.19
34.5	1,573,952	107,810	0.0685	0.9315	26.44
35.5	1,209,933	78,882	0.0652	0.9348	24.63
36.5	474,022	21,429	0.0452	0.9548	23.02
37.5	352,224	9,070	0.0258	0.9742	21.98
38.5	299,355	6,056	0.0202	0.9798	21.42

THE YORK WATER COMPANY

ACCOUNT 334 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2021

EXPERIENCE BAND 2005-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	272,168	4,887	0.0180	0.9820	20.98
40.5	195,053	6,324	0.0324	0.9676	20.61
41.5	185,441	6,207	0.0335	0.9665	19.94
42.5	171,758	5,009	0.0292	0.9708	19.27
43.5	153,839	5,668	0.0368	0.9632	18.71
44.5	141,686	2,572	0.0182	0.9818	18.02
45.5	136,406	2,726	0.0200	0.9800	17.69
46.5	128,149	2,655	0.0207	0.9793	17.34
47.5	120,467	2,202	0.0183	0.9817	16.98
48.5	114,746	1,879	0.0164	0.9836	16.67
49.5	115,714	2,011	0.0174	0.9826	16.40
50.5	108,948	3,014	0.0277	0.9723	16.11
51.5	99,771	2,098	0.0210	0.9790	15.67
52.5	85,399	5,608	0.0657	0.9343	15.34
53.5	70,200	1,951	0.0278	0.9722	14.33
54.5	59,787	319	0.0053	0.9947	13.93
55.5	50,677	892	0.0176	0.9824	13.86
56.5	36,820	435	0.0118	0.9882	13.61
57.5	27,264		0.0000	1.0000	13.45
58.5	23,262	630	0.0271	0.9729	13.45
59.5	20,532	568	0.0277	0.9723	13.09
60.5	18,411	194	0.0105	0.9895	12.73
61.5	17,100	552	0.0323	0.9677	12.59
62.5	16,441	114	0.0069	0.9931	12.18
63.5	15,875	38	0.0024	0.9976	12.10
64.5	14,766	138	0.0093	0.9907	12.07
65.5	10,688	205	0.0192	0.9808	11.96
66.5	4,911		0.0000	1.0000	11.73
67.5	4,468	286	0.0641	0.9359	11.73
68.5	7,321		0.0000	1.0000	10.98
69.5	6,782	30	0.0045	0.9955	10.98
70.5	6,426		0.0000	1.0000	10.93
71.5	6,426	154	0.0240	0.9760	10.93
72.5	6,258		0.0000	1.0000	10.67
73.5	6,244	342	0.0548	0.9452	10.67
74.5	5,884		0.0000	1.0000	10.08
75.5	5,853		0.0000	1.0000	10.08
76.5	5,853	38	0.0065	0.9935	10.08
77.5	5,815		0.0000	1.0000	10.02
78.5	5,883	207	0.0351	0.9649	10.02

THE YORK WATER COMPANY

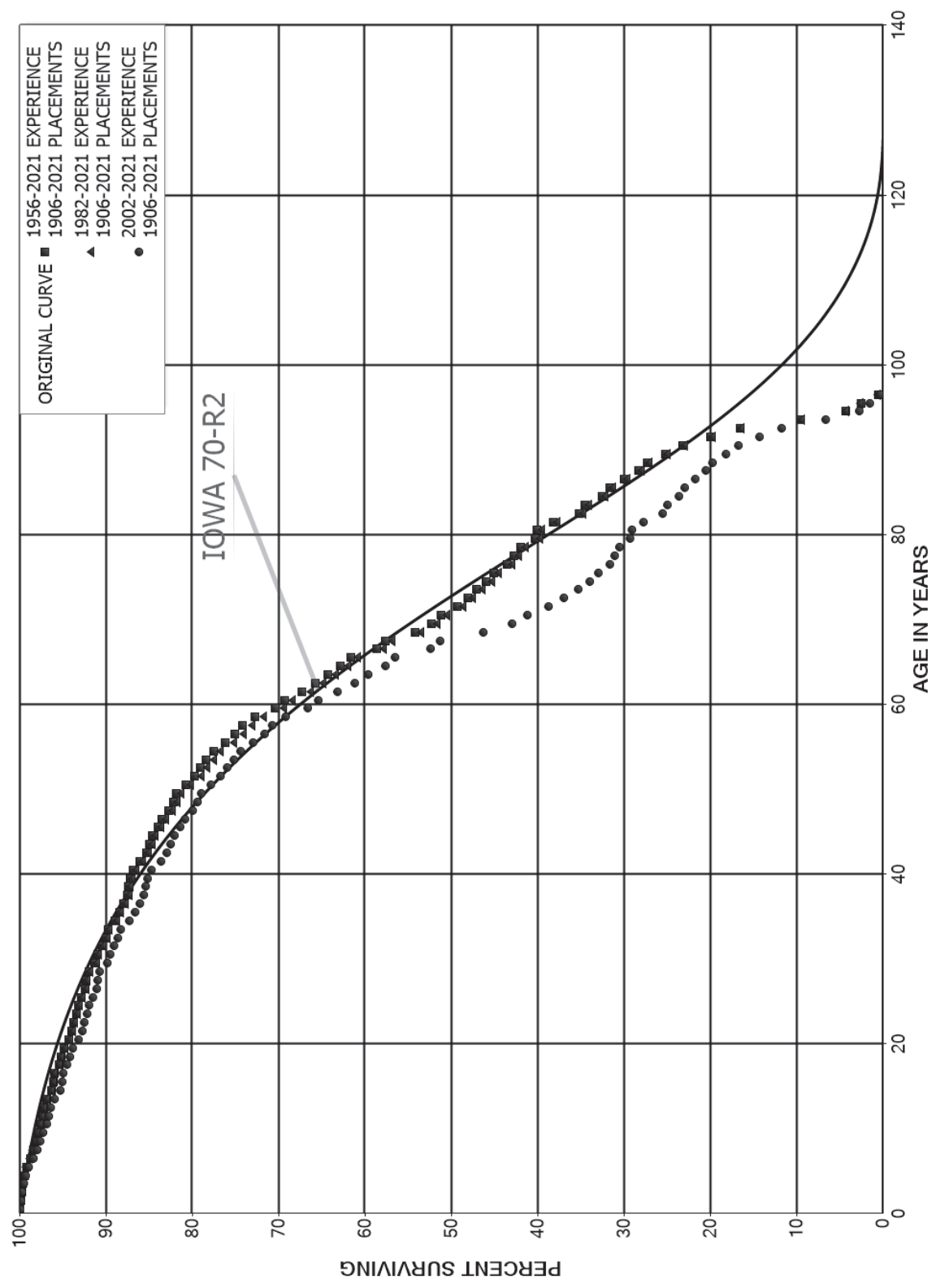
ACCOUNT 334 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2021			EXPERIENCE BAND 2005-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	6,060	248	0.0409	0.9591	9.66	
80.5	5,868		0.0000	1.0000	9.27	
81.5	5,880	46	0.0078	0.9922	9.27	
82.5	5,856	38	0.0065	0.9935	9.20	
83.5	5,818		0.0000	1.0000	9.14	
84.5	5,818	190	0.0327	0.9673	9.14	
85.5	976		0.0000	1.0000	8.84	
86.5	976		0.0000	1.0000	8.84	
87.5	1,354		0.0000	1.0000	8.84	
88.5	1,868		0.0000	1.0000	8.84	
89.5	2,210		0.0000	1.0000	8.84	
90.5	2,210		0.0000	1.0000	8.84	
91.5	3,871		0.0000	1.0000	8.84	
92.5	3,871		0.0000	1.0000	8.84	
93.5	4,092		0.0000	1.0000	8.84	
94.5	4,135	17	0.0041	0.9959	8.84	
95.5	4,510		0.0000	1.0000	8.80	
96.5	4,980	25	0.0051	0.9949	8.80	
97.5	6,960		0.0000	1.0000	8.76	
98.5	8,305		0.0000	1.0000	8.76	
99.5	8,677		0.0000	1.0000	8.76	
100.5	8,703		0.0000	1.0000	8.76	
101.5	8,717		0.0000	1.0000	8.76	
102.5	8,284		0.0000	1.0000	8.76	
103.5	8,291		0.0000	1.0000	8.76	
104.5	7,914		0.0000	1.0000	8.76	
105.5	7,400		0.0000	1.0000	8.76	
106.5	7,058		0.0000	1.0000	8.76	
107.5	7,058		0.0000	1.0000	8.76	
108.5	5,413		0.0000	1.0000	8.76	
109.5	5,413		0.0000	1.0000	8.76	
110.5	5,218		0.0000	1.0000	8.76	
111.5	5,175		0.0000	1.0000	8.76	
112.5	4,760		0.0000	1.0000	8.76	
113.5	3,907		0.0000	1.0000	8.76	
114.5	1,809		0.0000	1.0000	8.76	
115.5	441		0.0000	1.0000	8.76	
116.5	48		0.0000	1.0000	8.76	
117.5	22		0.0000	1.0000	8.76	
118.5	8		0.0000	1.0000	8.76	
119.5	8		0.0000	1.0000	8.76	
120.5					8.76	



THE YORK WATER COMPANY  
 ACCOUNT 335 FIRE HYDRANTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2021

EXPERIENCE BAND 1956-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,150,291	5,064	0.0005	0.9995	100.00
0.5	9,273,848	10,355	0.0011	0.9989	99.95
1.5	8,665,033	5,144	0.0006	0.9994	99.84
2.5	8,329,587	14,877	0.0018	0.9982	99.78
3.5	7,895,278	13,516	0.0017	0.9983	99.60
4.5	7,615,026	21,357	0.0028	0.9972	99.43
5.5	7,267,362	29,785	0.0041	0.9959	99.15
6.5	6,842,592	23,854	0.0035	0.9965	98.75
7.5	6,567,950	18,929	0.0029	0.9971	98.40
8.5	6,260,325	17,415	0.0028	0.9972	98.12
9.5	6,086,820	20,187	0.0033	0.9967	97.84
10.5	5,885,369	12,234	0.0021	0.9979	97.52
11.5	5,634,005	8,962	0.0016	0.9984	97.32
12.5	5,420,039	19,787	0.0037	0.9963	97.16
13.5	5,076,790	30,290	0.0060	0.9940	96.81
14.5	4,387,785	7,223	0.0016	0.9984	96.23
15.5	3,863,567	6,205	0.0016	0.9984	96.07
16.5	3,561,367	18,044	0.0051	0.9949	95.92
17.5	3,299,532	8,877	0.0027	0.9973	95.43
18.5	3,177,833	12,334	0.0039	0.9961	95.17
19.5	2,987,646	16,635	0.0056	0.9944	94.81
20.5	2,818,810	9,460	0.0034	0.9966	94.28
21.5	2,598,570	6,408	0.0025	0.9975	93.96
22.5	2,383,239	8,088	0.0034	0.9966	93.73
23.5	2,287,768	6,435	0.0028	0.9972	93.41
24.5	2,176,320	7,285	0.0033	0.9967	93.15
25.5	2,104,441	9,628	0.0046	0.9954	92.84
26.5	1,949,440	1,553	0.0008	0.9992	92.41
27.5	1,906,617	6,816	0.0036	0.9964	92.34
28.5	1,797,350	14,654	0.0082	0.9918	92.01
29.5	1,720,376	5,193	0.0030	0.9970	91.26
30.5	1,578,439	9,325	0.0059	0.9941	90.98
31.5	1,316,509	6,832	0.0052	0.9948	90.45
32.5	1,158,092	2,929	0.0025	0.9975	89.98
33.5	1,024,714	9,438	0.0092	0.9908	89.75
34.5	972,090	5,310	0.0055	0.9945	88.92
35.5	875,313	5,064	0.0058	0.9942	88.44
36.5	789,865	3,683	0.0047	0.9953	87.92
37.5	808,593	1,079	0.0013	0.9987	87.51
38.5	773,000	1,742	0.0023	0.9977	87.40

THE YORK WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2021

EXPERIENCE BAND 1956-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	727,825	3,211	0.0044	0.9956	87.20
40.5	678,602	6,163	0.0091	0.9909	86.82
41.5	628,646	5,092	0.0081	0.9919	86.03
42.5	574,905	2,604	0.0045	0.9955	85.33
43.5	546,354	2,242	0.0041	0.9959	84.94
44.5	524,556	3,937	0.0075	0.9925	84.60
45.5	494,535	2,998	0.0061	0.9939	83.96
46.5	479,164	4,156	0.0087	0.9913	83.45
47.5	454,039	2,889	0.0064	0.9936	82.73
48.5	430,067	2,016	0.0047	0.9953	82.20
49.5	415,449	5,277	0.0127	0.9873	81.82
50.5	334,500	4,405	0.0132	0.9868	80.78
51.5	311,524	2,455	0.0079	0.9921	79.71
52.5	304,243	2,589	0.0085	0.9915	79.09
53.5	281,063	3,181	0.0113	0.9887	78.41
54.5	268,889	4,581	0.0170	0.9830	77.52
55.5	254,355	3,625	0.0143	0.9857	76.20
56.5	248,163	3,222	0.0130	0.9870	75.12
57.5	224,345	4,422	0.0197	0.9803	74.14
58.5	214,326	6,852	0.0320	0.9680	72.68
59.5	196,504	2,880	0.0147	0.9853	70.36
60.5	181,813	5,441	0.0299	0.9701	69.33
61.5	162,177	3,756	0.0232	0.9768	67.25
62.5	149,615	3,119	0.0208	0.9792	65.69
63.5	139,675	3,279	0.0235	0.9765	64.33
64.5	124,618	2,272	0.0182	0.9818	62.82
65.5	110,170	5,418	0.0492	0.9508	61.67
66.5	96,024	1,732	0.0180	0.9820	58.64
67.5	85,446	4,999	0.0585	0.9415	57.58
68.5	71,830	2,522	0.0351	0.9649	54.21
69.5	66,252	1,449	0.0219	0.9781	52.31
70.5	64,139	2,353	0.0367	0.9633	51.16
71.5	60,139	1,471	0.0245	0.9755	49.29
72.5	56,260	1,201	0.0214	0.9786	48.08
73.5	53,533	1,290	0.0241	0.9759	47.05
74.5	51,846	955	0.0184	0.9816	45.92
75.5	49,662	1,720	0.0346	0.9654	45.07
76.5	45,898	880	0.0192	0.9808	43.51
77.5	44,189	794	0.0180	0.9820	42.68
78.5	43,182	1,693	0.0392	0.9608	41.91

THE YORK WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2021

EXPERIENCE BAND 1956-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	41,414	250	0.0060	0.9940	40.27
80.5	39,070	1,835	0.0470	0.9530	40.03
81.5	36,828	2,879	0.0782	0.9218	38.15
82.5	33,330	666	0.0200	0.9800	35.16
83.5	31,552	1,745	0.0553	0.9447	34.46
84.5	28,426	804	0.0283	0.9717	32.56
85.5	27,614	1,476	0.0535	0.9465	31.64
86.5	26,138	1,448	0.0554	0.9446	29.94
87.5	24,690	842	0.0341	0.9659	28.29
88.5	23,848	1,868	0.0783	0.9217	27.32
89.5	21,980	1,734	0.0789	0.9211	25.18
90.5	20,246	2,882	0.1424	0.8576	23.19
91.5	17,364	2,951	0.1699	0.8301	19.89
92.5	14,413	6,138	0.4258	0.5742	16.51
93.5	8,275	4,538	0.5484	0.4516	9.48
94.5	3,738	1,507	0.4032	0.5968	4.28
95.5	2,231	1,807	0.8102	0.1898	2.56
96.5	423	28	0.0659	0.9341	0.49
97.5	423		0.0000	1.0000	0.45
98.5	423		0.0000	1.0000	0.45
99.5	423		0.0000	1.0000	0.45
100.5	423		0.0000	1.0000	0.45
101.5	423	56	0.1333	0.8667	0.45
102.5	367		0.0000	1.0000	0.39
103.5	367		0.0000	1.0000	0.39
104.5	367		0.0000	1.0000	0.39
105.5	367		0.0000	1.0000	0.39
106.5	367	28	0.0769	0.9231	0.39
107.5	339	28	0.0833	0.9167	0.36
108.5	311		0.0000	1.0000	0.33
109.5	311	28	0.0898	0.9102	0.33
110.5	283	28	0.0999	0.9001	0.30
111.5	254		0.0000	1.0000	0.27
112.5	254		0.0000	1.0000	0.27
113.5	254	28	0.1110	0.8890	0.27
114.5	226	226	1.0000		0.24
115.5					

THE YORK WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2021

EXPERIENCE BAND 1982-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,622,922	5,064	0.0005	0.9995	100.00
0.5	8,784,836	9,843	0.0011	0.9989	99.95
1.5	8,210,011	4,285	0.0005	0.9995	99.84
2.5	7,917,943	14,006	0.0018	0.9982	99.78
3.5	7,505,534	13,516	0.0018	0.9982	99.61
4.5	7,244,250	21,033	0.0029	0.9971	99.43
5.5	6,923,210	29,717	0.0043	0.9957	99.14
6.5	6,508,506	23,383	0.0036	0.9964	98.71
7.5	6,250,501	18,661	0.0030	0.9970	98.36
8.5	5,965,667	16,958	0.0028	0.9972	98.06
9.5	5,802,069	19,925	0.0034	0.9966	97.79
10.5	5,620,252	11,623	0.0021	0.9979	97.45
11.5	5,381,458	8,962	0.0017	0.9983	97.25
12.5	5,169,908	19,602	0.0038	0.9962	97.09
13.5	4,853,353	29,828	0.0061	0.9939	96.72
14.5	4,167,823	7,223	0.0017	0.9983	96.12
15.5	3,653,793	6,205	0.0017	0.9983	95.96
16.5	3,357,889	17,500	0.0052	0.9948	95.79
17.5	3,122,896	8,704	0.0028	0.9972	95.30
18.5	3,003,664	12,110	0.0040	0.9960	95.03
19.5	2,825,394	16,635	0.0059	0.9941	94.65
20.5	2,669,484	9,460	0.0035	0.9965	94.09
21.5	2,467,948	6,408	0.0026	0.9974	93.76
22.5	2,260,840	7,652	0.0034	0.9966	93.51
23.5	2,173,407	6,263	0.0029	0.9971	93.20
24.5	2,076,417	7,285	0.0035	0.9965	92.93
25.5	2,019,354	9,509	0.0047	0.9953	92.60
26.5	1,874,503	1,553	0.0008	0.9992	92.17
27.5	1,839,399	6,645	0.0036	0.9964	92.09
28.5	1,734,994	14,654	0.0084	0.9916	91.76
29.5	1,648,388	5,162	0.0031	0.9969	90.98
30.5	1,492,234	8,530	0.0057	0.9943	90.70
31.5	1,235,654	6,384	0.0052	0.9948	90.18
32.5	1,086,414	2,929	0.0027	0.9973	89.71
33.5	955,970	9,208	0.0096	0.9904	89.47
34.5	904,789	4,974	0.0055	0.9945	88.61
35.5	811,762	5,064	0.0062	0.9938	88.12
36.5	731,546	3,683	0.0050	0.9950	87.57
37.5	752,022	1,024	0.0014	0.9986	87.13
38.5	718,261	1,562	0.0022	0.9978	87.01

THE YORK WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2021

EXPERIENCE BAND 1982-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	669,158	3,183	0.0048	0.9952	86.82
40.5	624,968	6,134	0.0098	0.9902	86.41
41.5	575,514	4,122	0.0072	0.9928	85.56
42.5	523,723	2,579	0.0049	0.9951	84.95
43.5	499,597	2,242	0.0045	0.9955	84.53
44.5	481,455	3,882	0.0081	0.9919	84.15
45.5	452,208	2,942	0.0065	0.9935	83.47
46.5	437,341	4,128	0.0094	0.9906	82.93
47.5	412,519	2,847	0.0069	0.9931	82.15
48.5	388,996	2,016	0.0052	0.9948	81.58
49.5	374,626	5,277	0.0141	0.9859	81.16
50.5	294,167	4,161	0.0141	0.9859	80.01
51.5	274,935	2,455	0.0089	0.9911	78.88
52.5	268,709	2,533	0.0094	0.9906	78.18
53.5	250,765	2,846	0.0114	0.9886	77.44
54.5	240,506	4,581	0.0190	0.9810	76.56
55.5	239,158	3,625	0.0152	0.9848	75.10
56.5	248,163	3,222	0.0130	0.9870	73.97
57.5	224,345	4,422	0.0197	0.9803	73.01
58.5	214,326	6,852	0.0320	0.9680	71.57
59.5	196,504	2,880	0.0147	0.9853	69.28
60.5	181,813	5,441	0.0299	0.9701	68.26
61.5	162,177	3,756	0.0232	0.9768	66.22
62.5	149,615	3,119	0.0208	0.9792	64.69
63.5	139,675	3,279	0.0235	0.9765	63.34
64.5	124,618	2,272	0.0182	0.9818	61.85
65.5	110,170	5,418	0.0492	0.9508	60.72
66.5	96,024	1,732	0.0180	0.9820	57.74
67.5	85,446	4,999	0.0585	0.9415	56.70
68.5	71,830	2,522	0.0351	0.9649	53.38
69.5	66,252	1,449	0.0219	0.9781	51.51
70.5	64,139	2,353	0.0367	0.9633	50.38
71.5	60,139	1,471	0.0245	0.9755	48.53
72.5	56,260	1,201	0.0214	0.9786	47.34
73.5	53,533	1,290	0.0241	0.9759	46.33
74.5	51,846	955	0.0184	0.9816	45.22
75.5	49,662	1,720	0.0346	0.9654	44.38
76.5	45,898	880	0.0192	0.9808	42.85
77.5	44,189	794	0.0180	0.9820	42.02
78.5	43,182	1,693	0.0392	0.9608	41.27

THE YORK WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2021			EXPERIENCE BAND 1982-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	41,414	250	0.0060	0.9940	39.65	
80.5	39,070	1,835	0.0470	0.9530	39.41	
81.5	36,828	2,879	0.0782	0.9218	37.56	
82.5	33,330	666	0.0200	0.9800	34.63	
83.5	31,552	1,745	0.0553	0.9447	33.93	
84.5	28,426	804	0.0283	0.9717	32.06	
85.5	27,614	1,476	0.0535	0.9465	31.15	
86.5	26,138	1,448	0.0554	0.9446	29.48	
87.5	24,690	842	0.0341	0.9659	27.85	
88.5	23,848	1,868	0.0783	0.9217	26.90	
89.5	21,980	1,734	0.0789	0.9211	24.79	
90.5	20,246	2,882	0.1424	0.8576	22.84	
91.5	17,364	2,951	0.1699	0.8301	19.59	
92.5	14,413	6,138	0.4258	0.5742	16.26	
93.5	8,275	4,538	0.5484	0.4516	9.34	
94.5	3,738	1,507	0.4032	0.5968	4.22	
95.5	2,231	1,807	0.8102	0.1898	2.52	
96.5	423	28	0.0659	0.9341	0.48	
97.5	423		0.0000	1.0000	0.45	
98.5	423		0.0000	1.0000	0.45	
99.5	423		0.0000	1.0000	0.45	
100.5	423		0.0000	1.0000	0.45	
101.5	423	56	0.1333	0.8667	0.45	
102.5	367		0.0000	1.0000	0.39	
103.5	367		0.0000	1.0000	0.39	
104.5	367		0.0000	1.0000	0.39	
105.5	367		0.0000	1.0000	0.39	
106.5	367	28	0.0769	0.9231	0.39	
107.5	339	28	0.0833	0.9167	0.36	
108.5	311		0.0000	1.0000	0.33	
109.5	311	28	0.0898	0.9102	0.33	
110.5	283	28	0.0999	0.9001	0.30	
111.5	254		0.0000	1.0000	0.27	
112.5	254		0.0000	1.0000	0.27	
113.5	254	28	0.1110	0.8890	0.27	
114.5	226	226	1.0000		0.24	
115.5						

THE YORK WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2021

EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,316,164	5,064	0.0007	0.9993	100.00
0.5	6,590,811	9,843	0.0015	0.9985	99.93
1.5	6,241,927	4,285	0.0007	0.9993	99.78
2.5	6,087,617	11,694	0.0019	0.9981	99.71
3.5	5,750,293	11,773	0.0020	0.9980	99.52
4.5	5,605,452	21,033	0.0038	0.9962	99.32
5.5	5,347,213	27,589	0.0052	0.9948	98.95
6.5	5,035,305	22,593	0.0045	0.9955	98.43
7.5	4,806,778	18,013	0.0037	0.9963	97.99
8.5	4,604,151	15,373	0.0033	0.9967	97.63
9.5	4,473,274	19,925	0.0045	0.9955	97.30
10.5	4,430,123	10,591	0.0024	0.9976	96.87
11.5	4,428,562	8,962	0.0020	0.9980	96.63
12.5	4,370,121	19,602	0.0045	0.9955	96.44
13.5	4,151,021	29,828	0.0072	0.9928	96.01
14.5	3,495,323	7,223	0.0021	0.9979	95.32
15.5	3,063,903	3,962	0.0013	0.9987	95.12
16.5	2,843,635	16,094	0.0057	0.9943	95.00
17.5	2,620,181	6,835	0.0026	0.9974	94.46
18.5	2,519,950	11,458	0.0045	0.9955	94.21
19.5	2,358,725	16,635	0.0071	0.9929	93.78
20.5	2,240,594	8,401	0.0037	0.9963	93.12
21.5	2,063,988	4,839	0.0023	0.9977	92.77
22.5	1,898,839	7,652	0.0040	0.9960	92.56
23.5	1,826,979	5,720	0.0031	0.9969	92.18
24.5	1,740,279	7,285	0.0042	0.9958	91.89
25.5	1,695,194	8,556	0.0050	0.9950	91.51
26.5	1,550,134	1,553	0.0010	0.9990	91.05
27.5	1,527,961	4,662	0.0031	0.9969	90.96
28.5	1,440,085	14,080	0.0098	0.9902	90.68
29.5	1,365,326	5,162	0.0038	0.9962	89.79
30.5	1,226,264	5,578	0.0045	0.9955	89.45
31.5	986,408	5,162	0.0052	0.9948	89.05
32.5	835,654	2,413	0.0029	0.9971	88.58
33.5	729,203	8,601	0.0118	0.9882	88.32
34.5	688,043	4,974	0.0072	0.9928	87.28
35.5	602,231	4,418	0.0073	0.9927	86.65
36.5	524,785	2,636	0.0050	0.9950	86.02
37.5	572,174	1,024	0.0018	0.9982	85.58
38.5	543,034	1,562	0.0029	0.9971	85.43



THE YORK WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2021

EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	506,462	2,725	0.0054	0.9946	85.19
40.5	472,092	6,050	0.0128	0.9872	84.73
41.5	442,454	3,437	0.0078	0.9922	83.64
42.5	400,862	2,579	0.0064	0.9936	82.99
43.5	380,647	1,771	0.0047	0.9953	82.46
44.5	373,438	3,266	0.0087	0.9913	82.07
45.5	361,510	2,320	0.0064	0.9936	81.36
46.5	358,429	3,912	0.0109	0.9891	80.83
47.5	346,658	2,628	0.0076	0.9924	79.95
48.5	336,071	1,594	0.0047	0.9953	79.35
49.5	326,202	4,732	0.0145	0.9855	78.97
50.5	247,407	3,626	0.0147	0.9853	77.82
51.5	230,885	2,233	0.0097	0.9903	76.68
52.5	232,483	2,342	0.0101	0.9899	75.94
53.5	212,344	2,241	0.0106	0.9894	75.18
54.5	202,322	4,026	0.0199	0.9801	74.38
55.5	190,962	3,404	0.0178	0.9822	72.90
56.5	188,029	2,414	0.0128	0.9872	71.60
57.5	166,376	3,654	0.0220	0.9780	70.68
58.5	158,901	5,681	0.0358	0.9642	69.13
59.5	142,725	2,790	0.0195	0.9805	66.66
60.5	132,278	4,385	0.0332	0.9668	65.36
61.5	114,171	3,700	0.0324	0.9676	63.19
62.5	102,644	2,607	0.0254	0.9746	61.14
63.5	95,729	3,183	0.0333	0.9667	59.59
64.5	84,121	1,641	0.0195	0.9805	57.61
65.5	70,335	5,120	0.0728	0.9272	56.48
66.5	56,858	1,236	0.0217	0.9783	52.37
67.5	46,776	4,544	0.0971	0.9029	51.23
68.5	34,023	2,466	0.0725	0.9275	46.26
69.5	28,748	1,161	0.0404	0.9596	42.90
70.5	27,296	1,600	0.0586	0.9414	41.17
71.5	27,256	1,260	0.0462	0.9538	38.76
72.5	24,373	1,090	0.0447	0.9553	36.97
73.5	26,525	1,068	0.0403	0.9597	35.31
74.5	26,438	729	0.0276	0.9724	33.89
75.5	36,417	1,441	0.0396	0.9604	32.96
76.5	45,898	880	0.0192	0.9808	31.65
77.5	44,189	794	0.0180	0.9820	31.05
78.5	42,702	1,693	0.0396	0.9604	30.49

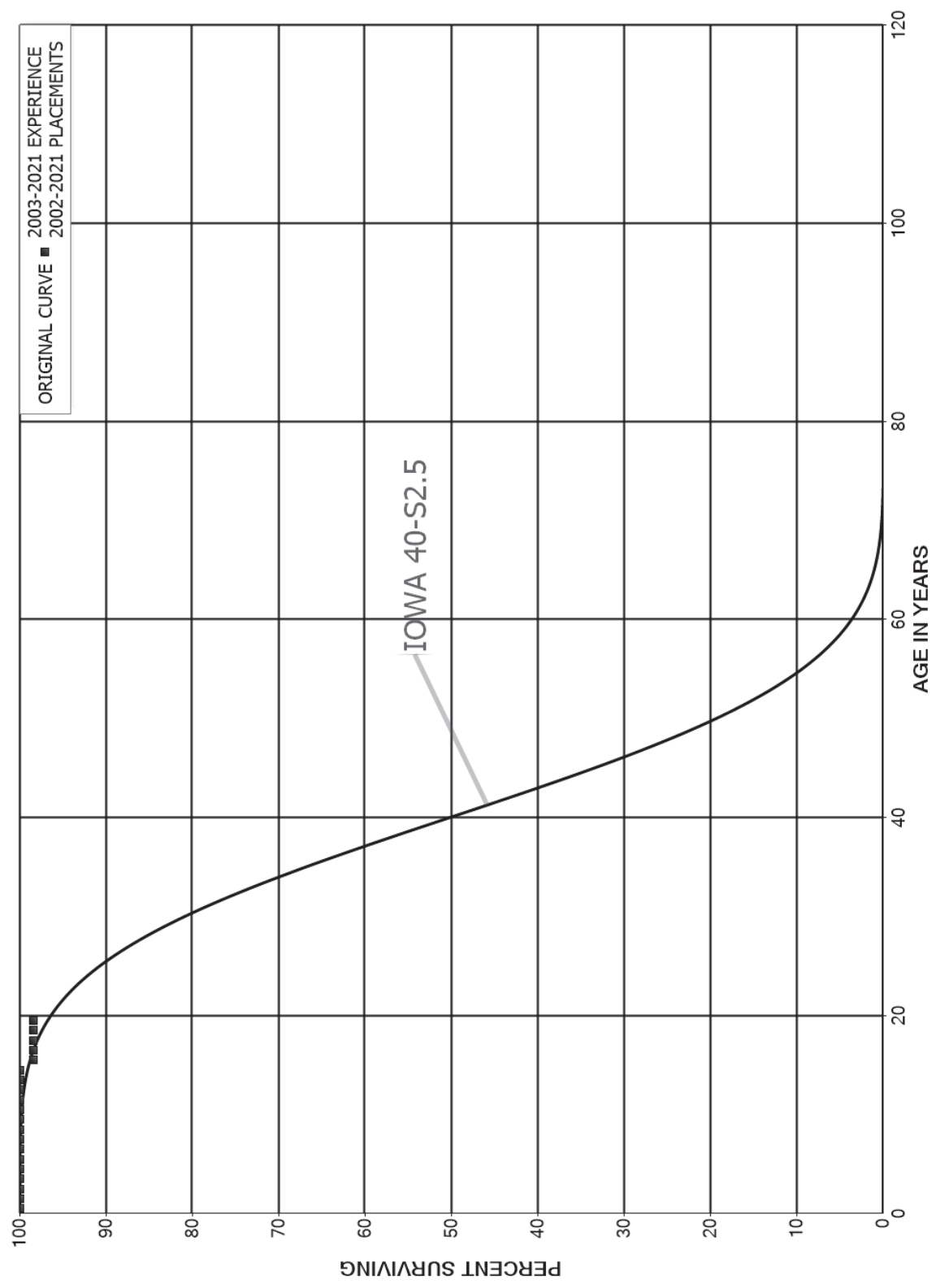
THE YORK WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2021			EXPERIENCE BAND 2002-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	40,934	250	0.0061	0.9939	29.28	
80.5	38,590	1,835	0.0476	0.9524	29.10	
81.5	36,348	2,879	0.0792	0.9208	27.72	
82.5	32,850	666	0.0203	0.9797	25.52	
83.5	31,072	1,745	0.0562	0.9438	25.00	
84.5	27,946	804	0.0288	0.9712	23.60	
85.5	27,134	1,476	0.0544	0.9456	22.92	
86.5	25,658	1,448	0.0564	0.9436	21.67	
87.5	24,210	842	0.0348	0.9652	20.45	
88.5	23,368	1,868	0.0799	0.9201	19.74	
89.5	21,500	1,734	0.0806	0.9194	18.16	
90.5	19,766	2,882	0.1458	0.8542	16.70	
91.5	16,884	2,951	0.1748	0.8252	14.26	
92.5	13,933	6,138	0.4405	0.5595	11.77	
93.5	7,795	4,538	0.5821	0.4179	6.59	
94.5	3,258	1,450	0.4452	0.5548	2.75	
95.5	2,231	1,807	0.8102	0.1898	1.53	
96.5	423	28	0.0659	0.9341	0.29	
97.5	423		0.0000	1.0000	0.27	
98.5	423		0.0000	1.0000	0.27	
99.5	423		0.0000	1.0000	0.27	
100.5	423		0.0000	1.0000	0.27	
101.5	423	56	0.1333	0.8667	0.27	
102.5	367		0.0000	1.0000	0.23	
103.5	367		0.0000	1.0000	0.23	
104.5	367		0.0000	1.0000	0.23	
105.5	367		0.0000	1.0000	0.23	
106.5	367	28	0.0769	0.9231	0.23	
107.5	339	28	0.0833	0.9167	0.22	
108.5	311		0.0000	1.0000	0.20	
109.5	311	28	0.0898	0.9102	0.20	
110.5	283	28	0.0999	0.9001	0.18	
111.5	254		0.0000	1.0000	0.16	
112.5	254		0.0000	1.0000	0.16	
113.5	254	28	0.1110	0.8890	0.16	
114.5	226	226	1.0000		0.14	
115.5						

THE YORK WATER COMPANY  
 ACCOUNT 336 BACKFLOW PREVENTERS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



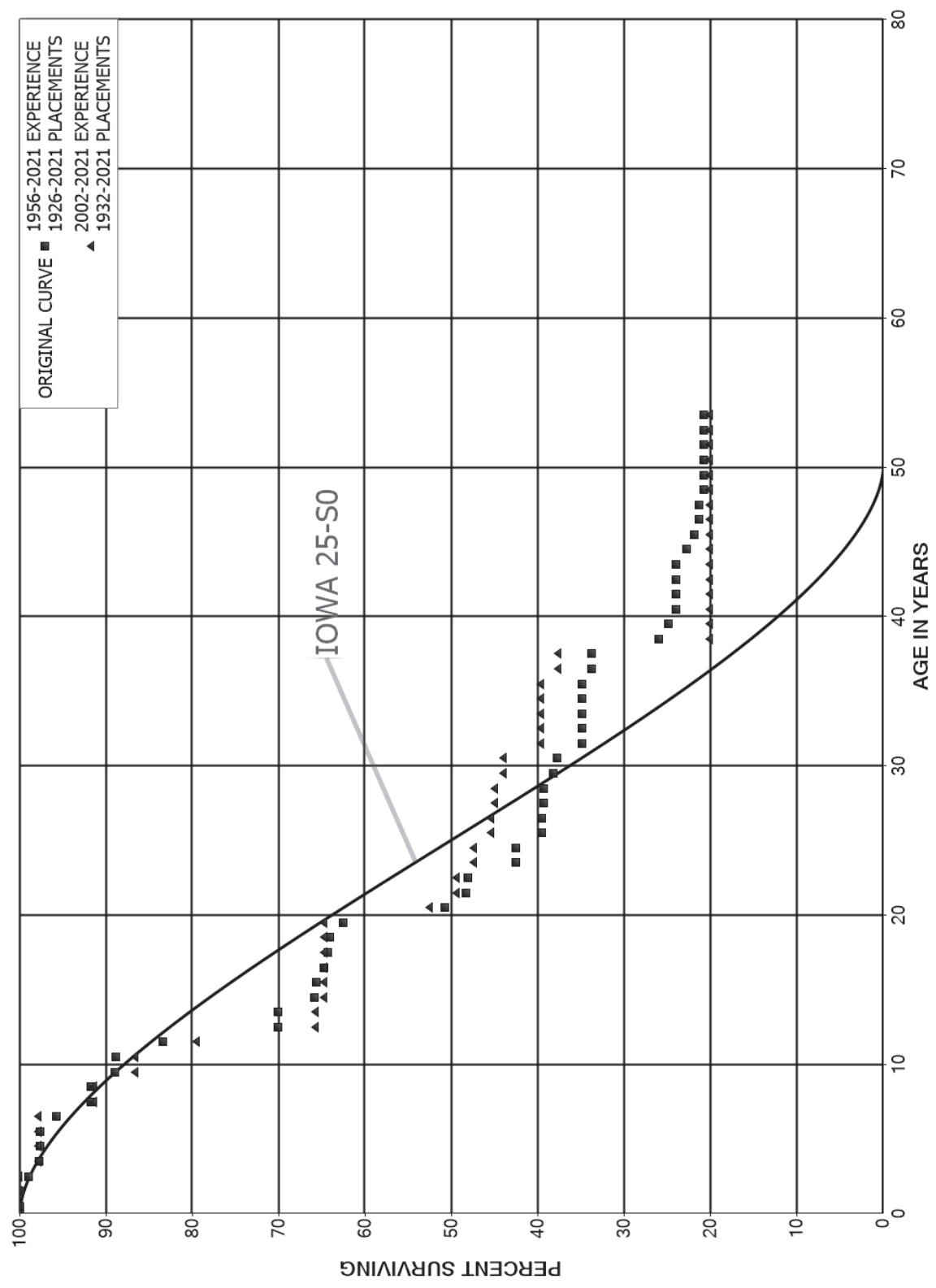
THE YORK WATER COMPANY

ACCOUNT 336 BACKFLOW PREVENTERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2002-2021			EXPERIENCE BAND 2003-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	550,645		0.0000	1.0000	100.00
0.5	550,115		0.0000	1.0000	100.00
1.5	521,450		0.0000	1.0000	100.00
2.5	496,756		0.0000	1.0000	100.00
3.5	454,711		0.0000	1.0000	100.00
4.5	428,034		0.0000	1.0000	100.00
5.5	401,555		0.0000	1.0000	100.00
6.5	371,736		0.0000	1.0000	100.00
7.5	327,367		0.0000	1.0000	100.00
8.5	312,853		0.0000	1.0000	100.00
9.5	300,493		0.0000	1.0000	100.00
10.5	270,957		0.0000	1.0000	100.00
11.5	257,705		0.0000	1.0000	100.00
12.5	193,318		0.0000	1.0000	100.00
13.5	143,704		0.0000	1.0000	100.00
14.5	122,481	2,016	0.0165	0.9835	100.00
15.5	97,305		0.0000	1.0000	98.35
16.5	66,165		0.0000	1.0000	98.35
17.5	25,689		0.0000	1.0000	98.35
18.5	13,490		0.0000	1.0000	98.35
19.5					98.35

THE YORK WATER COMPANY  
 ACCOUNT 344 LABORATORY EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY

ACCOUNT 344 LABORATORY EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2021

EXPERIENCE BAND 1956-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	179,102		0.0000	1.0000	100.00
0.5	120,664		0.0000	1.0000	100.00
1.5	113,898	1,211	0.0106	0.9894	100.00
2.5	98,027	1,220	0.0124	0.9876	98.94
3.5	92,510	119	0.0013	0.9987	97.71
4.5	86,131		0.0000	1.0000	97.58
5.5	82,690	1,595	0.0193	0.9807	97.58
6.5	81,095	3,327	0.0410	0.9590	95.70
7.5	75,084		0.0000	1.0000	91.77
8.5	75,084	2,274	0.0303	0.9697	91.77
9.5	72,840	100	0.0014	0.9986	88.99
10.5	72,740	4,487	0.0617	0.9383	88.87
11.5	53,944	8,621	0.1598	0.8402	83.39
12.5	45,324		0.0000	1.0000	70.06
13.5	45,628	2,764	0.0606	0.9394	70.06
14.5	43,052	101	0.0023	0.9977	65.82
15.5	42,951	600	0.0140	0.9860	65.66
16.5	40,207	295	0.0073	0.9927	64.75
17.5	39,912	113	0.0028	0.9972	64.27
18.5	39,179	981	0.0250	0.9750	64.09
19.5	38,198	7,212	0.1888	0.8112	62.49
20.5	30,987	1,468	0.0474	0.9526	50.69
21.5	29,518	148	0.0050	0.9950	48.29
22.5	24,049	2,751	0.1144	0.8856	48.04
23.5	22,837		0.0000	1.0000	42.55
24.5	19,137	1,377	0.0720	0.9280	42.55
25.5	17,760		0.0000	1.0000	39.49
26.5	17,760	113	0.0063	0.9937	39.49
27.5	17,647		0.0000	1.0000	39.24
28.5	17,647	485	0.0275	0.9725	39.24
29.5	15,094	191	0.0127	0.9873	38.16
30.5	14,903	1,126	0.0756	0.9244	37.68
31.5	8,618		0.0000	1.0000	34.83
32.5	8,618		0.0000	1.0000	34.83
33.5	8,618		0.0000	1.0000	34.83
34.5	8,458		0.0000	1.0000	34.83
35.5	8,458	258	0.0305	0.9695	34.83
36.5	6,469		0.0000	1.0000	33.77
37.5	5,580	1,284	0.2301	0.7699	33.77
38.5	4,296	188	0.0436	0.9564	26.00

THE YORK WATER COMPANY

ACCOUNT 344 LABORATORY EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2021			EXPERIENCE BAND 1956-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	4,060	147	0.0361	0.9639	24.86	
40.5	3,913		0.0000	1.0000	23.97	
41.5	3,913		0.0000	1.0000	23.97	
42.5	3,913		0.0000	1.0000	23.97	
43.5	3,913	208	0.0532	0.9468	23.97	
44.5	3,705	134	0.0361	0.9639	22.69	
45.5	3,146	82	0.0259	0.9741	21.87	
46.5	3,064	8	0.0025	0.9975	21.30	
47.5	2,767	74	0.0268	0.9732	21.25	
48.5	2,693		0.0000	1.0000	20.68	
49.5	2,693		0.0000	1.0000	20.68	
50.5	2,693		0.0000	1.0000	20.68	
51.5	2,693		0.0000	1.0000	20.68	
52.5	2,626		0.0000	1.0000	20.68	
53.5	2,261		0.0000	1.0000	20.68	
54.5	2,261		0.0000	1.0000	20.68	
55.5	2,261		0.0000	1.0000	20.68	
56.5	2,261		0.0000	1.0000	20.68	
57.5	2,101		0.0000	1.0000	20.68	
58.5	2,101		0.0000	1.0000	20.68	
59.5	2,101	104	0.0494	0.9506	20.68	
60.5	1,997		0.0000	1.0000	19.66	
61.5	1,997		0.0000	1.0000	19.66	
62.5	1,997		0.0000	1.0000	19.66	
63.5	1,997		0.0000	1.0000	19.66	
64.5	1,997		0.0000	1.0000	19.66	
65.5	1,997		0.0000	1.0000	19.66	
66.5	1,997		0.0000	1.0000	19.66	
67.5	1,997		0.0000	1.0000	19.66	
68.5	1,997		0.0000	1.0000	19.66	
69.5	1,997		0.0000	1.0000	19.66	
70.5	1,997		0.0000	1.0000	19.66	
71.5	1,997		0.0000	1.0000	19.66	
72.5	1,997		0.0000	1.0000	19.66	
73.5	1,997		0.0000	1.0000	19.66	
74.5	1,997		0.0000	1.0000	19.66	
75.5	1,967		0.0000	1.0000	19.66	
76.5	1,967		0.0000	1.0000	19.66	
77.5	1,967		0.0000	1.0000	19.66	
78.5	1,967		0.0000	1.0000	19.66	

THE YORK WATER COMPANY  
ACCOUNT 344 LABORATORY EQUIPMENT  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2021			EXPERIENCE BAND 1956-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,796		0.0000	1.0000	19.66
80.5	1,796	158	0.0882	0.9118	19.66
81.5	1,637		0.0000	1.0000	17.92
82.5	1,637		0.0000	1.0000	17.92
83.5	1,637		0.0000	1.0000	17.92
84.5	1,637		0.0000	1.0000	17.92
85.5	1,637		0.0000	1.0000	17.92
86.5	1,637		0.0000	1.0000	17.92
87.5	1,637		0.0000	1.0000	17.92
88.5	1,637		0.0000	1.0000	17.92
89.5					17.92



THE YORK WATER COMPANY

ACCOUNT 344 LABORATORY EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2021

EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	119,649		0.0000	1.0000	100.00
0.5	67,852		0.0000	1.0000	100.00
1.5	61,086		0.0000	1.0000	100.00
2.5	53,746	1,220	0.0227	0.9773	100.00
3.5	54,450		0.0000	1.0000	97.73
4.5	52,032		0.0000	1.0000	97.73
5.5	48,522		0.0000	1.0000	97.73
6.5	48,522	3,183	0.0656	0.9344	97.73
7.5	43,174		0.0000	1.0000	91.32
8.5	43,174	2,274	0.0527	0.9473	91.32
9.5	43,493		0.0000	1.0000	86.51
10.5	43,493	3,555	0.0817	0.9183	86.51
11.5	30,789	5,365	0.1742	0.8258	79.44
12.5	26,550		0.0000	1.0000	65.60
13.5	27,260	385	0.0141	0.9859	65.60
14.5	27,034		0.0000	1.0000	64.67
15.5	27,034		0.0000	1.0000	64.67
16.5	27,301		0.0000	1.0000	64.67
17.5	28,449		0.0000	1.0000	64.67
18.5	29,227		0.0000	1.0000	64.67
19.5	29,227	5,566	0.1904	0.8096	64.67
20.5	23,661	1,399	0.0591	0.9409	52.35
21.5	22,770		0.0000	1.0000	49.26
22.5	17,449	710	0.0407	0.9593	49.26
23.5	15,882		0.0000	1.0000	47.25
24.5	12,039	508	0.0422	0.9578	47.25
25.5	12,070		0.0000	1.0000	45.26
26.5	13,526	113	0.0083	0.9917	45.26
27.5	13,703		0.0000	1.0000	44.89
28.5	13,703	306	0.0223	0.9777	44.89
29.5	11,189		0.0000	1.0000	43.88
30.5	11,189	1,126	0.1006	0.8994	43.88
31.5	4,903		0.0000	1.0000	39.47
32.5	4,970		0.0000	1.0000	39.47
33.5	5,335		0.0000	1.0000	39.47
34.5	5,176		0.0000	1.0000	39.47
35.5	5,176	258	0.0498	0.9502	39.47
36.5	3,187		0.0000	1.0000	37.50
37.5	2,457	1,150	0.4680	0.5320	37.50
38.5	1,307		0.0000	1.0000	19.95

THE YORK WATER COMPANY

ACCOUNT 344 LABORATORY EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2021

EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,307		0.0000	1.0000	19.95
40.5	1,307		0.0000	1.0000	19.95
41.5	1,307		0.0000	1.0000	19.95
42.5	1,307		0.0000	1.0000	19.95
43.5	1,307		0.0000	1.0000	19.95
44.5	1,307		0.0000	1.0000	19.95
45.5	882		0.0000	1.0000	19.95
46.5	882		0.0000	1.0000	19.95
47.5	592		0.0000	1.0000	19.95
48.5	592		0.0000	1.0000	19.95
49.5	592		0.0000	1.0000	19.95
50.5	592		0.0000	1.0000	19.95
51.5	592		0.0000	1.0000	19.95
52.5	525		0.0000	1.0000	19.95
53.5	160		0.0000	1.0000	19.95
54.5	160		0.0000	1.0000	19.95
55.5	190		0.0000	1.0000	19.95
56.5	190		0.0000	1.0000	19.95
57.5	30		0.0000	1.0000	19.95
58.5	30		0.0000	1.0000	19.95
59.5	201		0.0000	1.0000	19.95
60.5	201		0.0000	1.0000	19.95
61.5	201		0.0000	1.0000	19.95
62.5	201		0.0000	1.0000	19.95
63.5	201		0.0000	1.0000	19.95
64.5	201		0.0000	1.0000	19.95
65.5	201		0.0000	1.0000	19.95
66.5	201		0.0000	1.0000	19.95
67.5	201		0.0000	1.0000	19.95
68.5	201		0.0000	1.0000	19.95
69.5	1,997		0.0000	1.0000	19.95
70.5	1,997		0.0000	1.0000	19.95
71.5	1,997		0.0000	1.0000	19.95
72.5	1,997		0.0000	1.0000	19.95
73.5	1,997		0.0000	1.0000	19.95
74.5	1,997		0.0000	1.0000	19.95
75.5	1,967		0.0000	1.0000	19.95
76.5	1,967		0.0000	1.0000	19.95
77.5	1,967		0.0000	1.0000	19.95
78.5	1,967		0.0000	1.0000	19.95

THE YORK WATER COMPANY  
ACCOUNT 344 LABORATORY EQUIPMENT  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,796		0.0000	1.0000	19.95
80.5	1,796	158	0.0882	0.9118	19.95
81.5	1,637		0.0000	1.0000	18.19
82.5	1,637		0.0000	1.0000	18.19
83.5	1,637		0.0000	1.0000	18.19
84.5	1,637		0.0000	1.0000	18.19
85.5	1,637		0.0000	1.0000	18.19
86.5	1,637		0.0000	1.0000	18.19
87.5	1,637		0.0000	1.0000	18.19
88.5	1,637		0.0000	1.0000	18.19
89.5					18.19

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**PART VII. DETAILED DEPRECIATION  
CALCULATIONS**

**CUMULATIVE DEPRECIATED ORIGINAL COST**

THE YORK WATER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1842	1	1	0	0	0.00
1851	599	599	0	0	0.00
1861	272	272	0	0	0.00
1863	235	235	0	0	0.00
1866	1	1	1	1	0.00
1867	1,267	1,267	0	1	0.00
1868	214	214	0	1	0.00
1870	26	26	0	2	0.00
1872	54	54	0	2	0.00
1875	169	169	0	2	0.00
1876	111	111	0	2	0.00
1877	19	19	0	2	0.00
1878	27	27	0	2	0.00
1881	559	422	137	139	0.00
1882	934	917	17	156	0.00
1883	46	46	0	156	0.00
1884	1,595	1,483	112	268	0.00
1885	6,014	5,073	941	1,209	0.00
1886	1,100	953	147	1,356	0.00
1887	1,795	1,533	262	1,618	0.00
1888	174	125	49	1,667	0.00
1889	1,148	911	237	1,904	0.00
1890	3,381	2,609	772	2,677	0.00
1891	4,602	3,903	699	3,376	0.00
1892	417	330	87	3,463	0.00
1893	8,259	6,633	1,626	5,089	0.00
1894	210	211	(1)	5,088	0.00
1895	4,060	2,871	1,189	6,277	0.00
1896	69,675	58,358	11,317	17,593	0.01
1897	799	567	232	17,825	0.01
1898	369,533	365,697	3,836	21,662	0.01
1899	7,795	7,085	710	22,372	0.01
1900	12,973	10,191	2,782	25,154	0.01
1901	68,677	61,211	7,466	32,620	0.01
1902	2,105	1,428	677	33,296	0.01
1903	23,156	17,485	5,671	38,968	0.01
1904	6,404	4,571	1,833	40,801	0.01
1905	10,638	6,902	3,736	44,537	0.01
1906	17,083	11,019	6,064	50,601	0.02
1907	15,307	10,448	4,859	55,460	0.02
1908	12,352	9,085	3,267	58,727	0.02
1909	7,195	5,145	2,050	60,777	0.02
1910	27,052	21,635	5,417	66,194	0.02
1911	22,929	14,607	8,322	74,516	0.02
1912	12,407	8,634	3,773	78,289	0.02
1913	11,112	8,747	2,365	80,654	0.03
1914	2,372	1,376	996	81,651	0.03
1915	4,838	3,152	1,686	83,337	0.03
1916	4,487	2,680	1,807	85,143	0.03
1917	1,727	1,389	338	85,481	0.03
1918	897	503	394	85,875	0.03
1919	1,823	1,047	776	86,652	0.03
1920	3,606	2,053	1,553	88,204	0.03
1921	8,609	5,476	3,133	91,337	0.03
1922	13,681	7,681	6,000	97,337	0.03
1923	24,895	15,553	9,342	106,679	0.03
1924	38,432	23,698	14,734	121,413	0.04
1925	71,677	47,130	24,547	145,960	0.05
1926	30,569	20,132	10,437	156,397	0.05
1927	127,494	85,807	41,687	198,083	0.06

THE YORK WATER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1928	49,642	28,030	21,612	219,695	0.07
1929	251,979	209,250	42,729	262,424	0.08
1930	103,599	67,931	35,668	298,093	0.09
1931	361,565	280,965	80,600	378,693	0.12
1932	51,174	39,776	11,398	390,091	0.12
1933	14,078	7,240	6,838	396,929	0.12
1934	7,249	4,007	3,242	400,171	0.12
1935	22,003	14,080	7,923	408,094	0.13
1936	24,772	14,102	10,670	418,764	0.13
1937	35,603	20,466	15,137	433,900	0.14
1938	45,342	25,441	19,901	453,802	0.14
1939	36,176	21,042	15,134	468,936	0.15
1940	43,315	22,840	20,475	489,411	0.15
1941	72,612	38,966	33,646	523,057	0.16
1942	60,299	42,335	17,964	541,021	0.17
1943	23,928	12,558	11,370	552,391	0.17
1944	4,202	2,522	1,680	554,071	0.17
1945	5,340	2,875	2,465	556,536	0.17
1946	37,179	21,946	15,233	571,769	0.18
1947	76,528	38,996	37,532	609,301	0.19
1948	79,248	55,320	23,928	633,229	0.20
1949	92,712	34,610	58,102	691,332	0.22
1950	70,023	34,666	35,357	726,688	0.23
1951	76,308	38,272	38,036	764,725	0.24
1952	76,446	39,032	37,414	802,138	0.25
1953	576,946	302,952	273,994	1,076,132	0.34
1954	302,985	147,170	155,815	1,231,948	0.38
1955	886,455	494,439	392,016	1,623,964	0.51
1956	771,597	391,671	379,926	2,003,889	0.62
1957	513,943	352,660	161,283	2,165,172	0.67
1958	225,929	124,312	101,617	2,266,789	0.71
1959	223,514	102,166	121,348	2,388,138	0.74
1960	452,668	283,107	169,561	2,557,698	0.80
1961	237,421	105,187	132,234	2,689,933	0.84
1962	286,875	133,134	153,741	2,843,674	0.89
1963	187,140	76,683	110,457	2,954,131	0.92
1964	448,775	194,604	254,171	3,208,302	1.00
1965	430,485	247,579	182,906	3,391,207	1.06
1966	297,529	178,290	119,239	3,510,446	1.09
1967	2,857,003	952,276	1,904,727	5,415,173	1.69
1968	566,003	267,280	298,723	5,713,896	1.78
1969	645,205	316,867	328,338	6,042,234	1.88
1970	576,702	275,693	301,009	6,343,243	1.98
1971	1,181,846	648,767	533,079	6,876,321	2.14
1972	307,004	133,164	173,840	7,050,162	2.20
1973	230,175	92,491	137,684	7,187,846	2.24
1974	315,606	122,839	192,767	7,380,613	2.30
1975	576,136	332,391	243,745	7,624,358	2.37
1976	643,052	394,621	248,431	7,872,789	2.45
1977	569,458	227,860	341,598	8,214,388	2.56
1978	988,070	590,142	397,928	8,612,316	2.68
1979	1,171,080	521,297	649,783	9,262,099	2.88
1980	160,306	96,550	63,756	9,325,855	2.90
1981	879,528	358,633	520,895	9,846,750	3.07
1982	1,851,334	738,842	1,112,492	10,959,242	3.41
1983	1,140,635	439,665	700,970	11,660,212	3.63
1984	2,444,581	1,319,402	1,125,179	12,785,391	3.98
1985	2,506,307	1,098,210	1,408,097	14,193,489	4.42
1986	4,088,071	1,356,199	2,731,872	16,925,361	5.27
1987	1,762,445	727,451	1,034,994	17,960,355	5.59

**THE YORK WATER COMPANY**

**CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022**

<b>YEAR INST (1)</b>	<b>ORIGINAL COST (2)</b>	<b>ACCRUED DEPRECIATION (3)</b>	<b>AMOUNT (2)-(3) (4)</b>	<b>CUMULATIVE AMOUNT (5)</b>	<b>PCT OF COL 4 TOTAL (6)</b>
1988	283,653	153,130	130,523	18,090,878	5.63
1989	3,906,748	1,173,642	2,733,106	20,823,985	6.48
1990	6,803,160	2,085,560	4,717,600	25,541,585	7.95
1991	3,880,362	1,094,613	2,785,749	28,327,334	8.82
1992	1,892,063	579,386	1,312,677	29,640,011	9.23
1993	4,525,015	1,849,205	2,675,810	32,315,821	10.06
1994	1,572,406	544,612	1,027,794	33,343,615	10.38
1995	4,209,929	1,145,868	3,064,061	36,407,676	11.34
1996	7,099,896	2,619,191	4,480,705	40,888,381	12.73
1997	5,080,075	1,490,576	3,589,499	44,477,880	13.85
1998	4,464,537	1,283,269	3,181,268	47,659,148	14.84
1999	4,946,119	1,192,737	3,753,382	51,412,530	16.01
2000	6,709,666	1,591,064	5,118,602	56,531,132	17.60
2001	6,945,413	2,267,039	4,678,374	61,209,506	19.06
2002	4,635,839	1,070,411	3,565,428	64,774,933	20.17
2003	5,202,998	1,730,183	3,472,815	68,247,748	21.25
2004	24,984,482	5,713,506	19,270,976	87,518,725	27.25
2005	15,438,692	4,369,552	11,069,140	98,587,864	30.70
2006	22,056,868	8,056,334	14,000,534	112,588,398	35.06
2007	20,508,970	6,937,160	13,571,810	126,160,208	39.28
2008	20,284,834	4,065,536	16,219,298	142,379,506	44.34
2009	12,655,743	3,105,554	9,550,189	151,929,695	47.31
2010	5,685,406	1,817,720	3,867,686	155,797,381	48.51
2011	8,729,645	2,063,066	6,666,579	162,463,961	50.59
2012	7,943,114	2,642,512	5,300,602	167,764,562	52.24
2013	6,241,056	845,337	5,395,719	173,160,281	53.92
2014	10,570,075	1,669,633	8,900,442	182,060,723	56.69
2015	8,717,272	1,731,050	6,986,222	189,046,945	58.87
2016	8,779,660	1,521,163	7,258,497	196,305,442	61.13
2017	15,347,282	1,117,612	14,229,670	210,535,111	65.56
2018	21,003,823	1,858,838	19,144,976	229,680,088	71.52
2019	13,238,690	703,957	12,534,733	242,214,821	75.42
2020	13,710,517	413,898	13,296,619	255,511,440	79.56
2021	29,923,463	984,284	28,939,179	284,450,619	88.57
2022	36,977,774	301,061	36,676,713	321,127,332	100.00
<b>SUBTOTAL</b>	<b>409,048,966</b>	<b>87,921,628</b>	<b>321,127,332</b>		
<b>UNDATED</b>	<b>22,490</b>	<b>7,577</b>	<b>14,913</b>		
<b>INTANGIBLE PLANT</b>	<b>10,220</b>	<b>0</b>	<b>10,220</b>		
<b>NONDEPRECIABLE</b>	<b>2,851,591</b>	<b>0</b>	<b>2,851,591</b>		
<b>CLEARING</b>	<b>2,390,670</b>	<b>1,504,720</b>	<b>885,950</b>		
<b>TOTAL</b>	<b>414,323,937</b>	<b>89,433,925</b>	<b>324,890,006</b>		



**UTILITY PLANT IN SERVICE**

THE YORK WATER COMPANY

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CARETAKER'S RESIDENCE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1910	4,421.00	4,421	4,421			
1937	184.00	184	184			
1955	90.42	90	90			
1956	320.00	320	320			
1958	296.17	296	296			
1960	1,173.03	1,173	1,173			
1962	182.55	183	183			
1963	1,576.59	1,577	1,577			
1967	1,268.02	1,268	1,268			
1968	156.66	157	157			
1970	100.98	101	101			
1973	176.19	176	176			
	9,945.61	9,946	9,946			
WORKSHOP AND ROADWAY						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1968	4,686.64	4,687	4,687			
1969	450.00	450	450			
	5,136.64	5,137	5,137			
LAKE REDMAN OUTFALL FOR SUSQUEHANNA PUMPING STATION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2054						
NET SALVAGE PERCENT.. 0						
2004	119,097.10	44,066	44,387	74,710	31.50	2,372
2017	52,990.00	7,877	7,934	45,056	31.50	1,430
2018	13,411.30	1,676	1,688	11,723	31.50	372
	185,498.40	53,619	54,010	131,488		4,174

THE YORK WATER COMPANY

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CARROLL VALLEY						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. 0						
1968	2,947.31	2,921	2,942	5	0.50	5
2009	1,650.00	1,591	1,603	47	0.50	47
2013	5,860.16	5,567	5,607	253	0.50	253
	10,457.47	10,079	10,152	305		305
	211,038.12	78,781	79,245	131,793		4,479
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.4 2.12

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BERLIN ROAD						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1948	1,929.09	1,929	1,929			
1949	61.29	61	61			
1950	21.73	22	22			
1989	892.97	893	893			
1997	2,189.82	2,190	2,190			
	5,094.90	5,095	5,095			
FLORIDA AVENUE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1931	241.85	242	242			
	241.85	242	242			
HAINES ACRES						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. 0						
1957	16,506.20	15,445	15,475	1,031	4.50	229
1958	306.00	286	287	19	4.50	4
1999	2,125.86	1,784	1,788	338	4.50	75
2000	1,717.60	1,431	1,434	284	4.50	63
2012	3,370.00	2,359	2,364	1,006	4.50	224
2014	11,666.00	7,628	7,643	4,023	4.50	894
	35,691.66	28,933	28,990	6,702		1,489
NORTH YORK						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1930	1,598.08	1,382	1,385	213	14.50	15
1987	57,999.39	41,180	41,260	16,739	14.50	1,154
1988	9,634.49	6,783	6,796	2,838	14.50	196

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH YORK						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
2000	1,962.74	1,194	1,196	766	14.50	53
2011	13,218.38	5,847	5,858	7,360	14.50	508
2014	11,333.00	4,188	4,196	7,137	14.50	492
	95,746.08	60,574	60,692	35,054		2,418
PENN OAKS						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1960	14,843.78	13,253	13,279	1,565	7.50	209
1975	1,913.12	1,652	1,655	258	7.50	34
1994	380.15	301	302	79	7.50	11
2016	14,290.00	6,635	6,648	7,642	7.50	1,019
	31,427.05	21,841	21,884	9,543		1,273
PLEASUREVILLE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1942	2,515.24	2,515	2,515			
1979	361.16	361	361			
1980	375.50	376	376			
1983	617.74	618	618			
2005	1,775.25	1,775	1,775			
	5,644.89	5,645	5,645			
WEST MANCHESTER						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1966	17,808.65	17,809	17,809			
1990	2,280.00	2,280	2,280			
2000	1,616.57	1,617	1,616			
	21,705.22	21,706	21,705			

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMBLEBROOK						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2071						
NET SALVAGE PERCENT.. 0						
2021	196,600.40	7,196	7,210	189,391	39.48	4,797
2022	12,000.00	150	150	11,850	39.50	300
	208,600.40	7,346	7,360	201,240		5,097
LONGSTOWN HILL						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1975	51,717.29	44,665	44,753	6,964	7.50	929
1976	3,936.89	3,390	3,397	540	7.50	72
1999	1,626.78	1,233	1,235	391	7.50	52
2000	7,536.31	5,652	5,663	1,873	7.50	250
2002	4,117.15	3,014	3,020	1,097	7.50	146
2003	696.23	503	504	192	7.50	26
2010	821.50	513	514	307	7.50	41
2019	12,474.57	3,969	3,977	8,498	7.50	1,133
	82,926.72	62,939	63,063	19,864		2,649
LOGANVILLE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1978	20,873.26	16,888	16,921	3,952	10.50	376
1996	848.00	607	608	240	10.50	23
2000	1,010.36	689	690	320	10.50	30
2010	1,069.63	581	582	487	10.50	46
2016	13,775.00	5,267	5,277	8,498	10.50	809
2017	2,086.11	717	718	1,368	10.50	130
	39,662.36	24,749	24,798	14,864		1,414

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOUTHERN REPUMP						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1982	31,291.66	20,116	20,156	11,136	22.50	495
2005	222,500.45	97,344	97,536	124,965	22.50	5,554
2007	1,550.00	632	633	917	22.50	41
2010	12,045.00	4,302	4,310	7,735	22.50	344
2012	3,855.30	1,227	1,229	2,626	22.50	117
2014	73,768.77	20,227	20,267	53,502	22.50	2,378
	345,011.18	143,848	144,131	200,880		8,929
NEW SALEM BOOSTER STATION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2039						
NET SALVAGE PERCENT.. 0						
1984	41,292.70	28,905	28,962	12,331	16.50	747
1999	19,866.68	11,672	11,695	8,172	16.50	495
2000	5,961.10	3,439	3,446	2,515	16.50	152
2002	5,595.30	3,100	3,106	2,489	16.50	151
2010	676.62	292	293	384	16.50	23
2016	15,626.81	4,416	4,425	11,202	16.50	679
	89,019.21	51,824	51,926	37,093		2,247
HALLAM						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1986	432.16	243	243	189	28.50	7
2001	23,542.08	10,123	10,143	13,400	28.50	470
	23,974.24	10,366	10,386	13,588		477

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MT. ZION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1986	51,995.71	34,506	34,574	17,422	18.50	942
2000	3,940.39	2,162	2,166	1,774	18.50	96
2017	15,465.81	3,544	3,551	11,915	18.50	644
	71,401.91	40,212	40,291	31,111		1,682
NORTH POINT DRIVE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2039						
NET SALVAGE PERCENT.. 0						
1989	57,277.00	38,376	38,451	18,826	16.50	1,141
2002	4,011.71	2,223	2,227	1,784	16.50	108
2007	3,409.00	1,651	1,654	1,755	16.50	106
	64,697.71	42,250	42,333	22,365		1,355
BULL ROAD						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. 0						
1994	171,233.36	97,603	97,795	73,438	21.50	3,416
1997	1,055.89	573	574	482	21.50	22
2000	1,313.46	672	673	640	21.50	30
2010	595.87	219	219	376	21.50	17
	174,198.58	99,067	99,262	74,937		3,485
HAMETOWN						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1998	130,473.76	63,932	64,058	66,416	25.50	2,605
2000	1,111.39	521	522	589	25.50	23
2003	696.24	302	303	394	25.50	15
2010	640.65	211	211	429	25.50	17
	132,922.04	64,966	65,094	67,828		2,660



THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREEN VALLEY ROAD						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
2003	46,151.10	17,999	18,034	28,117	30.50	922
	46,151.10	17,999	18,034	28,117		922
SUSQUEHANNA RIVER						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2065						
NET SALVAGE PERCENT.. 0						
2005	4,972,614.85	1,450,363	1,453,222	3,519,393	42.50	82,809
2007	2,510.08	671	672	1,838	42.50	43
2008	8,651.08	2,201	2,205	6,446	42.50	152
2015	14,175.00	2,126	2,130	12,045	42.50	283
2022	37,050.00	431	432	36,618	42.50	862
	5,035,001.01	1,455,792	1,458,662	3,576,339		84,149
SPRING GROVE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. 0						
2005	243,279.29	85,148	85,316	157,964	32.50	4,860
2010	859.04	239	239	620	32.50	19
	244,138.33	85,387	85,555	158,583		4,879
BRILLHART/CODORUS CREEK PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. 0						
1896	9,093.27	8,397	8,414	680	10.49	65
1901	118.17	108	108	10	11.84	1
1908	148.18	132	132	16	13.71	1
1910	5,515.03	4,839	4,849	666	15.71	42
1913	6,877.85	6,025	6,037	841	15.50	54
1925	4,193.33	3,516	3,523	670	18.78	36

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRILLHART/CODORUS CREEK PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. 0						
1926	1,601.80	1,345	1,348	254	18.44	14
1927	15.98	13	13	3	18.14	
1928	445.85	371	372	74	19.14	4
1933	9.91	8	8	2	20.40	
1943	20.19	16	16	4	21.52	
1944	118.69	93	93	26	21.50	1
1946	10,308.93	8,044	8,060	2,249	21.54	104
1947	893.78	695	696	197	21.59	9
1949	1,254.02	959	961	293	22.65	13
1950	355.07	270	271	85	22.74	4
1951	113.79	86	86	28	22.84	1
1952	10.90	8	8	3	22.95	
1953	9.69	7	7	3	23.09	
1954	34.13	25	25	9	23.25	
1955	54,954.54	40,804	40,884	14,070	23.41	601
1956	4,849.48	3,580	3,587	1,262	23.59	53
1957	263.38	193	193	70	23.79	3
1958	10,236.63	7,527	7,542	2,695	23.22	116
1959	426.56	311	312	115	23.46	5
1963	313.67	222	222	91	24.54	4
1964	1,231.33	872	874	358	24.15	15
1969	285.35	195	195	90	24.62	4
1971	1,961.81	1,313	1,316	646	25.42	25
1972	322.01	215	215	107	25.26	4
1973	470.96	312	313	158	25.13	6
1974	96.35	63	63	33	25.57	1
1975	1,754.62	1,142	1,144	610	25.49	24
1976	29,784.21	19,113	19,151	10,634	25.96	410
1978	2,560.34	1,618	1,621	939	25.92	36
1979	2,892.73	1,812	1,816	1,077	25.94	42
1980	6,190.21	3,841	3,849	2,342	25.99	90
1981	12,613.64	7,694	7,709	4,904	26.53	185
1982	70,932.96	42,801	42,885	28,048	26.62	1,054
1983	9,895.64	5,902	5,914	3,982	26.73	149
1986	43,525.42	25,101	25,150	18,375	26.79	686
1988	5,160.24	2,884	2,890	2,271	27.23	83
1990	1,591.48	864	866	726	27.38	27
1991	6,684.20	3,579	3,586	3,098	27.32	113
1992	1,966.70	1,032	1,034	933	27.64	34
1993	1,033.03	533	534	499	27.65	18
1994	4,476.97	2,271	2,275	2,201	27.68	80

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRILLHART/CODORUS CREEK PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. 0						
1995	53,658.28	26,711	26,764	26,895	27.75	969
1997	4,393.24	2,095	2,099	2,294	27.98	82
1998	17,211.50	8,012	8,028	9,184	28.13	326
1999	9,299.89	4,218	4,226	5,074	28.31	179
2000	32,462.61	14,387	14,415	18,047	28.26	639
2001	7,136.44	3,069	3,075	4,061	28.50	142
2002	62,877.12	26,295	26,347	36,530	28.52	1,281
2003	78,928.23	32,013	32,076	46,852	28.58	1,639
2004	2,712.63	1,064	1,066	1,647	28.67	57
2005	10,529.09	3,980	3,988	6,541	28.80	227
2006	139,108.03	50,496	50,596	88,512	28.95	3,057
2007	140,226.16	48,911	49,007	91,219	28.94	3,152
2008	390,551.90	130,249	130,506	260,046	28.98	8,973
2009	10,976.69	3,468	3,475	7,502	29.24	257
2010	9,372.13	2,812	2,818	6,555	29.17	225
2011	25,210.32	7,104	7,118	18,092	29.31	617
2012	53,343.44	14,003	14,031	39,313	29.50	1,333
2013	10,241.90	2,491	2,496	7,746	29.56	262
2014	215,149.00	47,914	48,008	167,141	29.67	5,633
2015	27,246.52	5,498	5,509	21,738	29.67	733
2016	3,810.61	684	685	3,125	29.73	105
2017	48,661.96	7,572	7,587	41,075	29.84	1,377
2018	4,504.55	590	591	3,913	29.86	131
2021	1,926,654.91	91,709	91,890	1,834,765	30.04	61,077
2022	462,650.00	7,587	7,602	455,048	30.08	15,128
	4,064,530.17	753,683	755,169	3,309,361		111,818

LABOTT BOOSTER STATION  
INTERIM SURVIVOR CURVE.. SQUARE  
PROBABLE RETIREMENT YEAR.. 6-2057  
NET SALVAGE PERCENT.. 0

2007	181,819.20	56,364	56,475	125,344	34.50	3,633
	181,819.20	56,364	56,475	125,344		3,633

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCADA EQUIPMENT						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	3,956.28	3,956	3,956			
2004	11,390.10	11,390	11,390			
	15,346.38	15,346	15,346			
STARVIEW BOOSTER STATION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2058						
NET SALVAGE PERCENT.. 0						
2008	6,677.00	1,936	1,940	4,737	35.50	133
	6,677.00	1,936	1,940	4,737		133
NORTHWEST BOOSTER STATION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
2009	229,482.73	61,960	62,085	167,398	36.50	4,586
2011	579.55	139	139	440	36.50	12
	230,062.28	62,099	62,224	167,838		4,598
WEST MANHEIM BOOSTER STATION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1971	72,053.50	61,846	61,970	10,083	8.50	1,186
2009	135,900.71	83,394	83,561	52,339	8.50	6,158
2010	185.48	110	110	75	8.50	9
2022	1,300.00	72	72	1,228	8.50	144
	209,439.69	145,422	145,714	63,726		7,497

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IRISHTOWN ROAD BOOSTER STATION INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2059 NET SALVAGE PERCENT.. 0						
2008	5,442.85	1,547	1,550	3,893	36.50	107
2009	132,092.60	35,665	35,737	96,356	36.50	2,640
	137,535.45	37,212	37,287	100,248		2,747
CARROLL VALLEY PUMP STATION INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2026 NET SALVAGE PERCENT.. 0						
1986	2,324.00	2,121	2,125	199	3.50	57
	2,324.00	2,121	2,125	199		57
LINCOLN ESTATES INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2066 NET SALVAGE PERCENT.. 0						
2016	12,998.67	1,690	1,694	11,305	43.50	260
2020	3,251.68	177	177	3,074	43.50	71
	16,250.35	1,867	1,871	14,379		331
LAKE REDMAN PUMPING STATION INTERIM SURVIVOR CURVE.. IOWA 80-S0.5 PROBABLE RETIREMENT YEAR.. 6-2078 NET SALVAGE PERCENT.. 0						
2018	5,795,072.65	555,168	556,283	5,238,790	42.45	123,411
2019	119,138.18	9,055	9,073	110,065	42.58	2,585
	5,914,210.83	564,223	565,356	5,348,855		125,996
	17,531,451.79	3,891,054	3,898,655	13,632,795		381,935
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.7 2.18

THE YORK WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1926	91.67	78	73	18	17.14	1
1927	151.13	127	119	32	18.14	2
1931	281,893.72	234,705	220,373	61,521	18.40	3,344
1932	45,777.77	38,115	35,788	9,990	18.20	549
1950	350.00	274	257	93	20.09	5
1957	144.27	109	102	42	21.46	2
1963	469.61	344	323	147	21.80	7
1964	315.48	229	215	100	22.15	5
1966	87.83	63	59	29	22.24	1
1968	166.16	118	111	55	22.42	2
1969	668.35	472	443	225	22.26	10
1971	452.08	314	295	157	22.58	7
1973	178.15	122	115	64	22.96	3
1974	10,870.05	7,381	6,930	3,940	22.93	172
1975	470.21	317	298	173	22.92	8
1976	2,942.74	1,970	1,850	1,093	22.94	48
1977	2,685.51	1,784	1,675	1,010	22.99	44
1978	2,698.43	1,777	1,668	1,030	23.07	45
1979	2,985.03	1,948	1,829	1,156	23.17	50
1980	26,829.55	17,332	16,274	10,556	23.29	453
1981	916.00	585	549	367	23.44	16
1982	4,797.61	3,031	2,846	1,952	23.60	83
1983	6,920.62	4,319	4,055	2,865	23.79	120
1984	7,415.86	4,596	4,315	3,101	23.61	131
1985	14,569.78	8,905	8,361	6,209	23.85	260
1986	831.39	504	473	358	23.74	15
1987	4,725.35	2,818	2,646	2,079	24.02	87
1988	827.53	488	458	369	23.98	15
1989	46,311.12	26,995	25,347	20,965	23.97	875
1990	5,959.26	3,409	3,201	2,758	24.32	113
1991	2,201.79	1,241	1,165	1,037	24.37	43
1993	4,965.72	2,710	2,545	2,421	24.55	99
1994	41,074.34	22,123	20,772	20,302	24.41	832
1995	26,251.94	13,861	13,015	13,237	24.58	539
1997	136,883.36	69,455	65,214	71,670	24.75	2,896
1998	748.12	372	349	399	24.76	16
1999	6,398.09	3,112	2,922	3,476	24.81	140
2000	4,777.67	2,268	2,130	2,648	24.89	106
2001	31,046.81	14,350	13,474	17,573	25.01	703
2002	56,724.64	25,469	23,914	32,811	25.16	1,304
2003	182,492.24	79,713	74,845	107,647	25.14	4,282

THE YORK WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
2004	37,275.99	15,790	14,826	22,450	25.17	892
2005	38,477.16	15,756	14,794	23,683	25.24	938
2006	132,629.79	52,309	49,115	83,515	25.34	3,296
2007	71,413.87	27,009	25,360	46,054	25.48	1,807
2008	22,552.20	8,175	7,676	14,876	25.50	583
2009	27,962.28	9,664	9,074	18,888	25.56	739
2010	49,672.38	16,268	15,275	34,398	25.67	1,340
2011	40,216.31	12,395	11,638	28,578	25.81	1,107
2012	12,875.50	3,718	3,491	9,385	25.86	363
2013	58,931.82	15,841	14,874	44,058	25.84	1,705
2014	72,372.94	17,840	16,751	55,622	25.98	2,141
2015	472,175.50	105,531	99,087	373,089	26.06	14,317
2016	336,801.71	67,226	63,121	273,681	26.07	10,498
2017	52,829.73	9,182	8,621	44,208	26.15	1,691
2018	116,440.81	17,082	16,039	100,402	26.17	3,837
2019	24,949.35	2,934	2,755	22,195	26.26	845
2020	122,295.19	10,640	9,990	112,305	26.24	4,280
2021	150,163.38	8,109	7,614	142,550	26.28	5,424
2022	130,646.48	2,430	2,282	128,365	26.31	4,879
	2,937,749.37	1,015,802	953,772	1,983,977		78,115

SEDIMENTATION AND RESIDUALS HANDLING PLANT  
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5  
PROBABLE RETIREMENT YEAR.. 6-2047  
NET SALVAGE PERCENT.. 0

2007	507,068.58	207,492	194,822	312,247	22.38	13,952
2009	1,572.37	590	554	1,018	22.47	45
2022	63,000.00	1,336	1,254	61,746	23.03	2,681
	571,640.95	209,418	196,630	375,011		16,678

THE YORK WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMBLEBROOK						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2071						
NET SALVAGE PERCENT.. 0						
2021	942,025.91	34,478	32,372	909,654	39.48	23,041
2022	41,000.00	512	481	40,519	39.50	1,026
	983,025.91	34,990	32,853	950,173		24,067
STORAGE BUILDING AND VAULT AT RACETRACK TANK						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. 0						
2014	47,895.16	13,570	12,741	35,154	21.50	1,635
	47,895.16	13,570	12,741	35,154		1,635
LINCOLN ESTATES MHP - TREATMENT SHED						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. 0						
1984	4,846.64	3,110	2,920	1,927	21.50	90
2016	19,647.85	4,561	4,282	15,365	21.50	715
2017	5,900.00	1,202	1,129	4,771	21.50	222
	30,394.49	8,873	8,331	22,063		1,027
MEADOWS WATER SYSTEM - TREATMENT SHED						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
2002	2,866.00	1,958	1,839	1,027	9.50	108
	2,866.00	1,958	1,839	1,027		108
	4,573,571.88	1,284,611	1,206,166	3,367,405		121,630
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.7 2.66



THE YORK WATER COMPANY

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MAIN OFFICE - 130 EAST MARKET STREET						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1929	213,010.01	177,267	177,460	35,550	18.85	1,886
1930	475.60	396	396	79	18.61	4
1932	33.57	28	28	6	19.38	
1948	120.00	94	94	26	20.74	1
1952	81.31	62	62	19	21.25	1
1956	156.17	117	117	39	22.00	2
1957	534.51	399	399	135	22.22	6
1959	564.67	420	420	144	21.97	7
1964	215.00	155	155	60	22.80	3
1965	859.21	618	619	241	22.50	11
1966	14,637.17	10,420	10,431	4,206	22.87	184
1967	180.00	128	128	52	22.62	2
1968	2,217.22	1,559	1,561	657	23.02	29
1969	731.17	512	513	219	22.84	10
1970	3,864.55	2,678	2,681	1,184	23.26	51
1971	3,270.60	2,257	2,259	1,011	23.13	44
1975	194.36	130	130	64	23.42	3
1976	5,171.64	3,439	3,443	1,729	23.43	74
1979	7,017.96	4,549	4,554	2,464	23.61	104
1980	565.00	363	363	202	23.72	9
1981	780.00	495	496	284	23.86	12
1982	2,732.69	1,727	1,729	1,004	23.60	43
1983	3,214.32	2,006	2,008	1,206	23.79	51
1984	7,825.75	4,821	4,826	2,999	24.00	125
1985	75,200.99	45,963	46,013	29,188	23.85	1,224
1987	4,139.52	2,469	2,472	1,668	24.02	69
1988	4,757.42	2,807	2,810	1,947	23.98	81
1991	1,403.90	796	797	607	24.06	25
1993	511.00	280	280	231	24.26	10
1997	27,145.93	13,915	13,930	13,216	24.25	545
1999	3,857.30	1,895	1,897	1,960	24.34	81
2000	29,378.88	14,146	14,161	15,217	24.23	628
2001	1,868.81	880	881	988	24.16	41
2002	32,167.09	14,771	14,787	17,380	24.14	720
2003	1,072.19	479	480	593	24.17	25
2004	25,350.07	10,974	10,986	14,364	24.24	593
2005	5,028.33	2,112	2,114	2,914	24.17	121
2006	59,614.02	24,197	24,223	35,391	24.15	1,465
2007	4,789.43	1,871	1,873	2,916	24.18	121
2010	19,906.12	6,818	6,825	13,081	24.00	545
2011	4,224.00	1,370	1,371	2,853	23.96	119

THE YORK WATER COMPANY

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MAIN OFFICE - 130 EAST MARKET STREET						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
2012	16,803.20	5,135	5,141	11,663	23.86	489
2013	6,285.90	1,798	1,800	4,486	23.72	189
2014	5,145.00	1,360	1,361	3,784	23.65	160
2015	8,350.00	2,017	2,019	6,331	23.56	269
2016	109,250.95	23,795	23,821	85,430	23.35	3,659
2017	30,652.81	5,885	5,891	24,761	23.15	1,070
2019	3,084.60	416	416	2,668	22.47	119
2020	3,941.89	403	403	3,538	21.95	161
2021	129,261.20	8,583	8,592	120,669	21.07	5,727
2022	132,633.55	3,448	3,452	129,182	18.77	6,882
	1,014,276.58	413,223	413,673	600,604		27,800

OFFICE - 124 EAST MARKET STREET  
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5  
PROBABLE RETIREMENT YEAR.. 6-2051  
NET SALVAGE PERCENT.. 0

1996	382,796.55	199,820	200,037	182,760	24.26	7,533
2000	7,846.01	3,778	3,782	4,064	24.23	168
2001	53,846.33	25,351	25,379	28,468	24.16	1,178
2003	3,071.88	1,372	1,373	1,698	24.17	70
2004	11,472.05	4,966	4,971	6,501	24.24	268
2005	24,552.71	10,312	10,323	14,230	24.17	589
2006	42,577.16	17,282	17,301	25,276	24.15	1,047
2007	4,789.43	1,871	1,873	2,916	24.18	121
2010	1,749.00	599	600	1,149	24.00	48
2011	6,007.61	1,948	1,950	4,057	23.96	169
2014	20,840.00	5,510	5,516	15,324	23.65	648
2016	18,030.00	3,927	3,931	14,099	23.35	604
2018	2,829.82	466	467	2,363	22.82	104
2019	8,945.00	1,206	1,207	7,738	22.47	344

THE YORK WATER COMPANY

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OFFICE - 124 EAST MARKET STREET						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
2020	60,464.27	6,179	6,186	54,279	21.95	2,473
2021	25,008.74	1,661	1,663	23,346	21.07	1,108
2022	3,000.00	78	78	2,922	18.77	156
	677,826.56	286,326	286,637	391,190		16,628
	1,692,103.14	699,549	700,310	991,794		44,428
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.3 2.63

THE YORK WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CODORUS CREEK SHOP BUILDING						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1948	9,578.17	9,578	9,578			
1949	253.55	254	254			
1976	365.00	365	365			
2001	868.00	868	868			
2005	2,726.25	2,726	2,726			
	13,790.97	13,791	13,791			
CODORUS CREEK GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
2001	13,330.00	6,734	6,645	6,685	21.06	317
2013	103,556.52	31,191	30,780	72,777	22.04	3,302
2018	2,165.47	366	361	1,804	22.10	82
	119,051.99	38,291	37,786	81,266		3,701
RESERVOIR TRACT SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
1899	5,000.00	5,000	5,000			
1971	13,484.82	11,111	10,920	2,565	11.00	233
1980	1,692.83	1,324	1,301	392	11.85	33
1988	1,368.70	1,006	989	380	12.45	31
1997	863.60	575	565	298	12.81	23
1999	3,670.22	2,372	2,331	1,339	12.87	104
	26,080.17	21,388	21,106	4,974		424
IMPOUNDING BASIN SHOP BUILDING AND ROADWAY						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1978	10,132.96	10,133	10,133			
1986	890.40	890	890			

THE YORK WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IMPOUNDING BASIN SHOP BUILDING AND ROADWAY FULLY ACCRUED NET SALVAGE PERCENT.. 0						
1987	501.98	502	502			
1997	931.74	932	932			
2001	1,466.00	1,466	1,466			
	13,923.08	13,923	13,923			
MT. ROSE AVENUE DISTRIBUTION CENTER INTERIM SURVIVOR CURVE.. IOWA 60-R2.5 PROBABLE RETIREMENT YEAR.. 6-2031 NET SALVAGE PERCENT.. 0						
1984	725,888.64	600,891	592,903	132,985	8.01	16,602
1985	6,911.65	5,702	5,626	1,285	7.95	162
1986	7,793.66	6,372	6,287	1,506	8.14	185
1987	619.20	503	496	123	8.17	15
1988	496.92	403	398	99	8.05	12
1990	66,166.02	52,900	52,197	13,969	8.15	1,714
1993	111.20	87	86	25	8.23	3
1994	69,762.80	54,080	53,361	16,402	8.26	1,986
1996	1,076.21	821	810	266	8.22	32
1998	4,400.49	3,288	3,244	1,156	8.29	139
1999	7,397.53	5,476	5,403	1,994	8.25	242
2001	9,782.77	7,067	6,973	2,810	8.26	340
2003	103,862.82	72,704	71,738	32,125	8.36	3,843
2004	514,242.92	354,828	350,111	164,132	8.31	19,751
2005	89,050.06	60,305	59,503	29,547	8.34	3,543
2006	6,277.07	4,164	4,109	2,168	8.38	259
2007	178,691.09	116,042	114,499	64,192	8.37	7,669
2008	331,728.42	210,183	207,389	124,339	8.38	14,838
2009	18,258.66	11,266	11,116	7,142	8.38	852
2010	6,534.96	3,913	3,861	2,674	8.38	319
2011	26,854.52	15,533	15,327	11,528	8.38	1,376
2012	70,136.16	39,031	38,512	31,624	8.37	3,778
2013	237,995.66	126,376	124,696	113,300	8.39	13,504
2014	32,641.46	16,425	16,207	16,435	8.39	1,959
2018	2,896.00	1,010	997	1,899	8.40	226
2020	80,718.18	18,525	18,279	62,439	8.39	7,442
2021	24,661.41	3,744	3,694	20,967	8.38	2,502
2022	177,413.93	10,059	9,925	167,489	8.32	20,131
	2,802,370.41	1,801,698	1,777,748	1,024,622		123,424

THE YORK WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CODORUS CREEK SHED						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
2004	33,332.91	20,780	20,504	12,829	11.18	1,147
	33,332.91	20,780	20,504	12,829		1,147
SUSQUEHANNA RIVER						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
2005	98,284.05	45,063	44,463	53,821	20.67	2,604
	98,284.05	45,063	44,463	53,821		2,604
CARROLL VALLEY STORAGE SHED						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
2000	2,866.00	2,579	2,545	321	2.50	128
	2,866.00	2,579	2,545	321		128
	3,109,699.58	1,957,513	1,931,866	1,177,833		131,428
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.0	4.23

THE YORK WATER COMPANY

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STRUCTURE AT LAKE REDMAN						
INTERIM SURVIVOR CURVE.. IOWA 45-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1967	11,500.00	10,276	11,500			
1977	1,812.95	1,551	1,813			
1979	1,003.54	851	1,004			
1980	897.21	759	897			
1986	2,572.78	2,104	2,550	23	8.14	3
1992	4,483.00	3,500	4,242	241	8.56	28
2008	109,389.36	67,570	81,899	27,491	8.97	3,065
2009	3,113.89	1,866	2,262	852	9.02	94
2011	19,901.66	11,145	13,508	6,393	9.03	708
2016	38,373.36	16,040	19,441	18,932	9.05	2,092
2018	103,302.55	34,358	41,644	61,659	9.03	6,828
2020	42,796.25	9,321	11,298	31,499	8.98	3,508
2022	5,375.00	295	358	5,017	8.61	583
	344,521.55	159,636	192,415	152,107		16,909

FENCE AT LAKE REDMAN  
FULLY ACCRUED  
NET SALVAGE PERCENT.. 0

1977	4,518.20	4,518	4,518			
	4,518.20	4,518	4,518			

OUTDOOR LIGHTING AT LAKE REDMAN  
FULLY ACCRUED  
NET SALVAGE PERCENT.. 0

1977	505.84	506	506			
	505.84	506	506			

FENCE AT CARROLL VALLEY  
INTERIM SURVIVOR CURVE.. IOWA 45-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2026  
NET SALVAGE PERCENT.. 0

2004	6,950.00	5,863	6,950			
	6,950.00	5,863	6,950			

THE YORK WATER COMPANY

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WRIGHTSVILLE DISTRIBUTION BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 45-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1976	12,530.00	11,711	10,404	2,126	3.25	654
	12,530.00	11,711	10,404	2,126		654
LONGSTOWN STRUCTURE						
INTERIM SURVIVOR CURVE.. IOWA 45-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2058						
NET SALVAGE PERCENT.. 0						
2018	59,892.51	9,080	11,616	48,277	25.18	1,917
	59,892.51	9,080	11,616	48,277		1,917
SHREWSBURY MONOCHLOR SYSTEM						
INTERIM SURVIVOR CURVE.. IOWA 45-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
2020	71,675.30	6,465	8,270	63,405	25.20	2,516
	71,675.30	6,465	8,270	63,405		2,516
	500,593.40	197,779	234,679	265,915		21,996
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					12.1	4.39



THE YORK WATER COMPANY

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAKE WILLIAMS RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 125-R3						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1911	9,043.04	7,361	4,706	4,337	25.48	170
1928	21,271.96	16,082	10,281	10,991	30.50	360
1930	165.71	124	79	86	30.96	3
1933	10,142.13	7,534	4,816	5,326	30.99	172
1934	62.56	47	30	33	30.55	1
1956	200,080.32	131,733	84,212	115,868	34.51	3,358
1958	52,221.52	34,017	21,746	30,476	34.51	883
1969	63,404.41	37,992	24,287	39,117	35.79	1,093
1977	3,360.63	1,865	1,192	2,168	36.47	59
1979	14,060.13	7,646	4,888	9,172	36.50	251
1980	22,109.87	11,935	7,630	14,480	36.24	400
1982	2,005.57	1,056	675	1,331	36.42	37
1990	36,460.98	17,064	10,908	25,553	36.94	692
1993	18,439.37	8,159	5,216	13,224	37.17	356
1997	38,917.78	15,777	10,086	28,832	37.40	771
1999	5,154.27	1,986	1,270	3,885	37.48	104
2001	212,947.03	77,832	49,755	163,192	37.32	4,373
2003	60,516.36	20,648	13,200	47,317	37.65	1,257
2004	2,055.46	677	433	1,623	37.68	43
2005	42,637.27	13,580	8,681	33,956	37.45	907
2011	101,790.65	23,758	15,188	86,603	37.76	2,294
2014	23,885.56	4,385	2,803	21,082	37.80	558
2019	1,145,198.23	96,998	62,007	1,083,191	37.82	28,641
2022	1,232,477.10	16,269	10,400	1,222,077	37.52	32,571
	3,318,407.91	554,525	354,488	2,963,920		79,354

LAKE WILLIAMS BASCULE GATES AND OTHER EQUIPMENT  
INTERIM SURVIVOR CURVE.. IOWA 125-R3  
PROBABLE RETIREMENT YEAR.. 6-2041  
NET SALVAGE PERCENT.. 0

1955	1,157.00	914	584	573	17.97	32
1956	109,491.93	86,652	55,394	54,098	17.53	3,086
1957	189.37	149	95	94	17.83	5
1967	472.50	357	228	244	18.03	14
1979	3,728.99	2,628	1,680	2,049	18.23	112
1980	16,026.58	11,238	7,184	8,843	18.11	488
1981	1,215.22	847	541	674	18.02	37
1982	4,190.60	2,885	1,844	2,346	18.32	128

THE YORK WATER COMPANY

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAKE WILLIAMS BASCULE GATES AND OTHER EQUIPMENT						
INTERIM SURVIVOR CURVE.. IOWA 125-R3						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1983	4,267.77	2,917	1,865	2,403	18.30	131
1990	12,350.00	7,906	5,054	7,296	18.26	400
1992	3,497.00	2,186	1,397	2,100	18.28	115
1993	250.28	154	98	152	18.34	8
1996	3,105.00	1,835	1,173	1,932	18.34	105
2001	4,636.92	2,502	1,599	3,037	18.34	166
2002	4,736.07	2,495	1,595	3,141	18.41	171
2019	189,218.69	30,275	19,354	169,865	18.38	9,242
2020	13,931.47	1,669	1,067	12,865	18.38	700
	372,465.39	157,609	100,754	271,711		14,940

LAKE REDMAN RESERVOIR  
INTERIM SURVIVOR CURVE.. IOWA 125-R3  
PROBABLE RETIREMENT YEAR.. 6-2117  
NET SALVAGE PERCENT.. 0

1967	2,655,597.48	1,252,911	784,221	1,871,377	62.14	30,115
1968	58.48	27	17	42	63.15	1
1970	3,117.25	1,407	881	2,237	63.78	35
1976	4,828.56	1,976	1,237	3,592	67.14	54
2002	106,737.76	21,881	13,696	93,042	79.50	1,170
2004	19,829.89	3,742	2,342	17,488	79.54	220
2005	3,765.69	672	421	3,345	80.54	42
2007	6,092.10	982	615	5,477	80.65	68
2008	46,950.48	7,146	4,473	42,478	80.74	526
2011	428,516.76	52,708	32,991	395,526	81.96	4,826
2013	10,314.00	1,069	669	9,645	82.24	117
2019	84,454.75	3,395	2,125	82,330	83.46	986
	3,370,263.20	1,347,916	843,686	2,526,577		38,160

LAKE REDMAN EQUIPMENT  
SURVIVOR CURVE.. 35-SQUARE  
NET SALVAGE PERCENT.. 0

1967	8,704.16	8,704	8,704
1979	3,728.99	3,729	3,729
1980	1,134.20	1,134	1,134
1987	986.22	986	986

THE YORK WATER COMPANY

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAKE REDMAN EQUIPMENT						
SURVIVOR CURVE.. 35-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	14,815.67	8,678	2,586	12,230	14.50	843
2020	84,826.23	6,059	1,806	83,021	32.50	2,554
2021	15,095.36	647	193	14,903	33.50	445
	129,290.83	29,937	19,138	110,153		3,842
SCADA EQUIPMENT						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	49,864.92	49,865	49,865			
	49,864.92	49,865	49,865			
	7,240,292.25	2,139,852	1,367,931	5,872,361		136,296
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.1 1.88

THE YORK WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ROCK FILLED TIMBER CRIB DAM						
INTERIM SURVIVOR CURVE.. IOWA 80-S2						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1896	10,621.48	10,211	10,146	476	5.08	94
1935	1,945.43	1,753	1,742	204	9.59	21
1937	2,780.44	2,496	2,480	300	9.73	31
1948	1,998.28	1,757	1,746	252	10.25	25
1950	85.36	75	75	11	10.15	1
1952	217.00	188	187	30	10.80	3
1958	38,297.73	32,852	32,642	5,655	10.69	529
1960	4,020.44	3,417	3,395	625	11.03	57
1964	148.16	125	124	24	10.94	2
1967	76.40	64	64	13	11.17	1
1968	91.11	75	75	17	11.29	2
1979	1,899.57	1,496	1,486	413	11.75	35
1981	1,608.07	1,255	1,247	361	11.69	31
1988	7,863.64	5,833	5,796	2,068	12.01	172
	71,653.11	61,597	61,204	10,449		1,004

TRAVELING SCREEN AND EQUIPMENT  
INTERIM SURVIVOR CURVE.. IOWA 80-S2  
PROBABLE RETIREMENT YEAR.. 6-2032  
NET SALVAGE PERCENT.. 0

1975	1,217.03	1,023	1,016	201	8.99	22
1983	451.38	366	364	88	9.28	9
1994	900.09	677	673	227	9.38	24
1997	120,817.74	88,414	87,850	32,968	9.34	3,530
2000	1,823.83	1,284	1,276	548	9.45	58
2001	2,722.11	1,890	1,878	844	9.46	89
2004	1,358.32	900	894	464	9.43	49
	129,290.50	94,554	93,951	35,340		3,781

BYPASS, METER, AND VAULT  
INTERIM SURVIVOR CURVE.. IOWA 80-S2  
PROBABLE RETIREMENT YEAR.. 6-2035  
NET SALVAGE PERCENT.. 0

1968	14,141.45	11,715	11,640	2,501	11.29	222
1974	103.96	84	83	20	11.74	2
1976	822.79	658	654	169	11.64	15

THE YORK WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BYPASS, METER, AND VAULT						
INTERIM SURVIVOR CURVE.. IOWA 80-S2						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1999	3,060.45	2,006	1,993	1,067	12.34	86
2000	2,431.62	1,570	1,560	872	12.34	71
2002	413.66	258	256	157	12.39	13
2003	8,925.28	5,465	5,430	3,495	12.35	283
	29,899.21	21,756	21,617	8,282		692
CONCRETE WEIR BEAM						
INTERIM SURVIVOR CURVE.. IOWA 80-S2						
PROBABLE RETIREMENT YEAR.. 6-2024						
NET SALVAGE PERCENT.. 0						
1984	15,472.87	14,893	14,798	675	1.50	450
2000	1,826.11	1,713	1,702	124	1.48	84
	17,298.98	16,606	16,500	799		534
EAST BRANCH GAUGE						
INTERIM SURVIVOR CURVE.. IOWA 80-S2						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1990	20,232.63	16,506	16,401	3,832	7.34	522
	20,232.63	16,506	16,401	3,832		522
WATER CONSERVATION MEASURE AND RELEASE CONTROL						
INTERIM SURVIVOR CURVE.. IOWA 80-S2						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. 0						
1993	24,427.97	23,998	23,845	583	0.53	583
2001	638.95	625	621	18	0.48	18
	25,066.92	24,623	24,466	601		601

THE YORK WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EAST BRANCH MEASUREMENT WEIR						
INTERIM SURVIVOR CURVE.. IOWA 80-S2						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1997	4,610.16	2,962	2,943	1,667	14.18	118
2000	1,826.11	1,118	1,111	715	14.26	50
2005	26,452.33	14,536	14,443	12,009	14.35	837
2008	50,000.00	25,085	24,925	25,075	14.40	1,741
2010	2,500.00	1,160	1,153	1,347	14.45	93
	85,388.60	44,861	44,575	40,814		2,839
SUSQUEHANNA RIVER PUMP STATION INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 80-S2						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
2004	2,654,897.87	884,081	878,441	1,776,457	37.06	47,935
2005	155,419.82	49,501	49,185	106,235	37.45	2,837
	2,810,317.69	933,582	927,626	1,882,692		50,772
SCADA EQUIPMENT						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	10,601.61	10,602	10,602			
2006	12,702.47	12,702	12,702			
	23,304.08	23,304	23,304			

THE YORK WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRILLHART INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 80-S2						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
2006	305,239.15	127,926	127,005	178,234	22.87	7,793
2007	131,837.04	53,130	52,748	79,089	22.96	3,445
2016	7,777.24	1,694	1,682	6,095	23.35	261
	444,853.43	182,750	181,435	263,418		11,499
	3,657,305.15	1,420,139	1,411,079	2,246,227		72,244
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					31.1	1.98

THE YORK WATER COMPANY

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 35-S1						
NET SALVAGE PERCENT.. 0						
1968	2,884.00	2,672	2,840	44	4.32	10
1983	8,255.00	6,782	7,209	1,046	8.58	122
1984	7,074.54	5,747	6,108	967	8.89	109
1999	7,004.96	4,379	4,654	2,351	14.09	167
2004	6,599.05	3,516	3,737	2,862	16.22	176
2007	11,362.89	5,336	5,672	5,691	17.50	325
2009	7,170.06	3,030	3,221	3,949	18.45	214
2021	45,676.72	2,480	2,636	43,041	26.12	1,648
	96,027.22	33,942	36,077	59,950		2,771
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.6 2.89



THE YORK WATER COMPANY

ACCOUNT 309 SUPPLY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 65-S3						
NET SALVAGE PERCENT.. 0						
1982	141,050.58	89,116	58,533	82,518	23.60	3,497
2017	6,399,065.06	581,035	381,637	6,017,428	55.10	109,209
2018	1,767,451.42	131,145	86,139	1,681,312	56.11	29,965
2019	6,981.56	404	265	6,717	57.10	118
2021	320,532.25	7,949	5,221	315,311	59.10	5,335
2022	107,472.19	881	579	106,893	60.11	1,778
	8,742,553.06	810,530	532,374	8,210,179		149,902
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						54.8 1.71

THE YORK WATER COMPANY

ACCOUNT 310.2 POWER GENERATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 35-R2.5						
NET SALVAGE PERCENT.. 0						
2008	448,560.00	193,823	206,711	241,849	19.06	12,689
2010	472,451.67	180,099	192,075	280,377	20.29	13,818
2011	153,580.11	54,398	58,015	95,565	20.97	4,557
2013	74,959.91	22,428	23,919	51,041	22.25	2,294
2014	108,972.48	29,455	31,414	77,558	22.95	3,379
2015	139,740.41	33,747	35,991	103,749	23.56	4,404
2016	72,670.16	15,399	16,423	56,247	24.17	2,327
2017	2,443.35	443	472	1,971	24.80	79
2018	1,234,327.28	185,519	197,855	1,036,472	25.44	40,742
2019	107,798.88	12,828	13,681	94,118	25.91	3,632
2020	7,391.85	642	685	6,707	26.32	255
2021	48,617.59	2,596	2,769	45,849	26.59	1,724
2022	116,340.00	2,199	2,345	113,995	25.96	4,391
	2,987,853.69	733,576	782,355	2,205,499		94,291
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.4 3.16

THE YORK WATER COMPANY

ACCOUNT 310.7 OIL ENGINE PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUSQUEHANNA RIVER - PUMP NO. 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
2005	333,451.76	155,222	171,506	161,946	20.09	8,061
2016	35,820.00	8,196	9,056	26,764	21.91	1,222
	369,271.76	163,418	180,562	188,710		9,283
SUSQUEHANNA RIVER - PUMP NO. 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
2005	333,451.75	155,222	171,507	161,945	20.09	8,061
	333,451.75	155,222	171,507	161,945		8,061
SUSQUEHANNA RIVER - PUMP NO. 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
2005	333,451.75	155,222	171,507	161,945	20.09	8,061
2021	175,999.19	11,088	12,251	163,748	22.31	7,340
	509,450.94	166,310	183,758	325,693		15,401
	1,212,174.45	484,950	535,827	676,348		32,745
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.7 2.70

THE YORK WATER COMPANY

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PUMPING EQUIPMENT						
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. 0						
1930	452.50	439	453			
1931	1,182.93	1,147	1,183			
1942	1,077.12	1,006	1,056	21	5.71	4
1944	404.63	378	397	8	5.53	1
1948	2,968.52	2,720	2,856	112	6.80	16
1949	40.62	37	39	2	7.15	
1953	5,310.73	4,762	5,001	310	8.02	39
1954	96.27	86	90	6	8.42	1
1955	6,944.79	6,141	6,449	496	8.84	56
1956	28,136.73	24,698	25,936	2,201	9.26	238
1957	27,778.16	24,381	25,603	2,175	9.13	238
1958	305.91	266	279	27	9.57	3
1959	54.81	47	49	5	10.03	
1960	4,420.65	3,813	4,004	416	9.96	42
1961	1,040.93	890	935	106	10.45	10
1962	76.14	64	67	9	10.93	1
1966	4,761.92	3,928	4,125	637	11.99	53
1967	221.29	181	190	31	12.53	2
1969	315.42	253	266	50	13.17	4
1970	932.24	744	781	151	13.29	11
1971	123,882.00	97,619	102,513	21,369	13.86	1,542
1976	122,486.70	91,130	95,699	26,788	16.00	1,674
1978	16,601.42	12,043	12,647	3,955	16.85	235
1979	2,021.23	1,451	1,524	497	17.10	29
1981	5,987.34	4,174	4,383	1,604	18.02	89
1982	58,426.06	40,226	42,243	16,183	18.32	883
1983	8,120.81	5,485	5,760	2,361	18.98	124
1984	4,644.59	3,093	3,248	1,397	19.31	72
1985	5,884.73	3,862	4,056	1,829	19.65	93
1986	42,332.59	27,194	28,557	13,775	20.32	678
1987	6,834.41	4,319	4,536	2,299	20.68	111
1988	7,635.59	4,742	4,980	2,656	21.06	126
1989	46,867.67	28,421	29,846	17,022	21.75	783
1990	31,557.06	18,770	19,711	11,846	22.14	535
1991	3,403.31	1,983	2,082	1,321	22.55	59
1993	14,164.10	7,855	8,249	5,915	23.69	250
1994	13,135.22	7,113	7,470	5,666	24.13	235
1995	8,428.87	4,450	4,673	3,756	24.58	153
1997	116,050.22	58,002	60,910	55,140	25.52	2,161
1998	3,305.80	1,604	1,684	1,621	26.01	62
1999	82,168.46	38,619	40,555	41,613	26.50	1,570
2001	118,237.38	51,859	54,459	63,778	27.52	2,318

THE YORK WATER COMPANY

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PUMPING EQUIPMENT						
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. 0						
2002	97,228.17	41,059	43,117	54,111	28.04	1,930
2003	16,885.16	6,882	7,227	9,658	28.34	341
2004	15,237.76	5,949	6,247	8,991	28.89	311
2005	264,315.47	98,986	103,949	160,367	29.23	5,486
2006	7,298.85	2,601	2,731	4,567	29.80	153
2007	226,381.63	76,834	80,686	145,696	30.16	4,831
2008	30,378.53	9,779	10,269	20,109	30.55	658
2009	352,687.95	107,147	112,519	240,169	30.94	7,762
2010	328,871.41	93,728	98,427	230,444	31.36	7,348
2011	220,226.25	58,492	61,424	158,802	31.79	4,995
2012	248,863.47	61,420	64,499	184,364	32.05	5,752
2013	33,950.87	7,707	8,093	25,857	32.34	800
2014	78,796.76	16,342	17,161	61,635	32.48	1,898
2015	45,124.71	8,429	8,852	36,273	32.66	1,111
2016	183,171.75	30,242	31,758	151,414	32.87	4,606
2017	119,309.50	17,061	17,916	101,393	32.96	3,076
2018	548,794.01	66,185	69,503	479,291	32.81	14,608
2019	236,038.82	22,896	24,044	211,995	32.60	6,503
2020	341,403.64	24,752	25,993	315,411	31.98	9,863
2021	1,215,855.48	56,416	59,244	1,156,611	30.86	37,479
2022	415,801.48	7,401	7,772	408,029	27.59	14,789
	5,955,319.54	1,410,303	1,480,977	4,474,343		148,801

SCADA EQUIPMENT  
SURVIVOR CURVE.. 10-SQUARE  
NET SALVAGE PERCENT.. 0

2003	92,956.53	92,957	92,957			
2004	162,814.68	162,815	162,815			
2005	191,909.42	191,909	191,909			
2007	133,334.72	133,335	133,335			
2008	117,208.12	117,208	117,208			
	698,223.47	698,224	698,223			
	6,653,543.01	2,108,527	2,179,200	4,474,343		148,801

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.1 2.24

THE YORK WATER COMPANY

ACCOUNT 320 PURIFICATION SYSTEM - FILTERS, BASINS AND PIPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FILTERS AND ASSOCIATED STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1901	59,535.56	54,249	53,937	5,599	11.84	473
1910	760.62	676	672	89	14.08	6
1931	39,910.77	33,230	33,039	6,872	18.40	373
1932	37.01	31	31	6	18.20	
1942	26,254.99	21,135	21,013	5,242	19.50	269
1949	187.33	147	146	41	19.96	2
1955	5,149.28	3,928	3,905	1,244	20.99	59
1957	791.23	596	593	199	21.46	9
1960	37,527.67	27,913	27,752	9,775	21.53	454
1962	162.00	120	119	43	21.47	2
1964	1,335.80	969	963	372	22.15	17
1968	654.72	464	461	193	22.42	9
1969	953.51	673	669	284	22.26	13
1971	64,507.24	44,845	44,587	19,920	22.58	882
1973	1,701.30	1,162	1,155	546	22.96	24
1974	742.14	504	501	241	22.93	11
1975	514.32	347	345	169	22.92	7
1976	11,858.23	7,940	7,894	3,964	22.94	173
1977	292.10	194	193	99	22.99	4
1978	1,940.55	1,278	1,271	670	23.07	29
1979	14,576.28	9,511	9,456	5,120	23.17	221
1980	6,631.01	4,284	4,259	2,372	23.29	102
1981	5,268.06	3,367	3,348	1,920	23.44	82
1982	78,450.84	49,565	49,280	29,171	23.60	1,236
1983	736.07	459	456	280	23.79	12
1984	2,311.41	1,433	1,425	887	23.61	38
1985	3,039.67	1,858	1,847	1,192	23.85	50
1986	447.00	271	269	178	23.74	7
1987	1,925.83	1,149	1,142	783	24.02	33
1988	2,043.32	1,206	1,199	844	23.98	35
1989	2,599.92	1,515	1,506	1,094	23.97	46
1990	2,496.44	1,428	1,420	1,077	24.32	44
1995	36.50	19	19	18	24.58	1
1997	351.94	179	178	174	24.75	7
1999	235.25	114	113	122	24.81	5
2000	369.09	175	174	195	24.89	8
2002	1.99	1	1	1	25.16	
2005	1,452.31	595	592	861	25.24	34
2007	0.06		0			
2009	3,070.98	1,061	1,055	2,016	25.56	79
2010	18,985.69	6,218	6,182	12,803	25.67	499

THE YORK WATER COMPANY

ACCOUNT 320 PURIFICATION SYSTEM - FILTERS, BASINS AND PIPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FILTERS AND ASSOCIATED STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
2012	283,222.87	81,795	81,324	201,898	25.86	7,807
2013	29,805.39	8,012	7,966	21,839	25.84	845
2014	1,205,061.47	297,048	295,339	909,723	25.98	35,016
2015	1,348,700.73	301,435	299,701	1,049,000	26.06	40,253
2016	961,320.38	191,880	190,776	770,544	26.07	29,557
2017	3,202.19	557	554	2,648	26.15	101
2018	16,367.58	2,401	2,387	13,980	26.17	534
2019	32,520.68	3,824	3,802	28,719	26.26	1,094
2020	30,964.93	2,694	2,678	28,286	26.24	1,078
2022	472,322.80	8,785	8,734	463,588	26.31	17,620
	4,783,335.05	1,183,240	1,176,432	3,606,903		139,260

SEDIMENTATION BASINS AND FLOCCULATORS  
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5  
PROBABLE RETIREMENT YEAR.. 6-2051  
NET SALVAGE PERCENT.. 0

1957	311,558.14	234,666	233,316	78,242	21.46	3,646
1978	602,809.51	397,010	394,726	208,084	23.07	9,020
1979	58,371.63	38,087	37,868	20,504	23.17	885
1980	10,507.36	6,788	6,749	3,758	23.29	161
1981	53,583.65	34,245	34,048	19,536	23.44	833
1983	47,938.30	29,918	29,746	18,192	23.79	765
1984	1,293.79	802	797	496	23.61	21
1987	3,615.24	2,156	2,144	1,472	24.02	61
1993	40,624.57	22,173	22,045	18,579	24.55	757
1996	1,571.00	812	807	764	24.78	31
2000	8,932.11	4,241	4,217	4,716	24.89	189
2001	14,299.41	6,609	6,571	7,728	25.01	309
2007	349,842.20	132,310	131,549	218,293	25.48	8,567
2008	7,235.38	2,623	2,608	4,627	25.50	181
2009	3,257,635.02	1,125,839	1,119,362	2,138,273	25.56	83,657
2010	9,179.70	3,006	2,989	6,191	25.67	241
2011	370,193.91	114,094	113,438	256,756	25.81	9,948
2012	671,274.38	193,864	192,749	478,526	25.86	18,504
2013	9,037.47	2,429	2,415	6,622	25.84	256
2015	3,734.10	835	830	2,904	26.06	111
2016	36,139.15	7,213	7,172	28,968	26.07	1,111

THE YORK WATER COMPANY

ACCOUNT 320 PURIFICATION SYSTEM - FILTERS, BASINS AND PIPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SEDIMENTATION BASINS AND FLOCCULATORS						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
2019	5,802.00	682	678	5,124	26.26	195
2020	24,085.81	2,095	2,083	22,003	26.24	839
2021	47,775.92	2,580	2,565	45,211	26.28	1,720
	5,947,039.75	2,365,077	2,351,470	3,595,570		142,008
SEDIMENTATION AND RESIDUALS HANDLING PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
2007	6,504,342.11	2,661,577	2,646,264	3,858,078	22.38	172,390
2008	20,445.00	8,004	7,958	12,487	22.54	554
2009	10,182.27	3,821	3,799	6,383	22.47	284
2010	222,320.82	79,191	78,735	143,585	22.59	6,356
2015	3,415.00	845	840	2,575	22.80	113
2017	3,293.83	638	634	2,660	22.91	116
2019	14,900.00	1,967	1,956	12,944	23.02	562
2020	25,051.86	2,455	2,441	22,611	23.01	983
2021	21,887.66	1,335	1,327	20,560	23.07	891
2022	41,511.38	880	875	40,636	23.03	1,764
	6,867,349.93	2,760,713	2,744,830	4,122,520		184,013
	17,597,724.73	6,309,030	6,272,732	11,324,993		465,281
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.3 2.64



THE YORK WATER COMPANY

ACCOUNT 320 PURIFICATION SYSTYEM - OTHER SMALL TREATMENT FACILITIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 35-L3						
NET SALVAGE PERCENT.. 0						
2016	49,864.12	10,437	8,592	41,272	24.56	1,680
2018	11,617.01	1,689	1,391	10,226	26.46	386
2020	22,911.16	1,851	1,524	21,387	28.46	751
2021	38,306.17	1,854	1,526	36,780	29.46	1,248
2022	45,000.00	729	600	44,400	30.46	1,458
	167,698.46	16,560	13,633	154,065		5,523
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.9 3.29

THE YORK WATER COMPANY

ACCOUNT 320 PURIFICATION SYSTEM - CHEMICAL TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 38-S0						
NET SALVAGE PERCENT.. 0						
1931	7,493.99	7,494	7,494			
1942	583.48	583	583			
1955	2,948.64	2,826	2,949			
1956	1,583.37	1,506	1,583			
1957	2,138.23	2,017	2,138			
1959	86.00	80	86			
1962	70.80	65	71			
1963	438.00	399	438			
1964	890.61	802	891			
1967	4,086.13	3,606	4,086			
1968	422.60	371	423			
1969	331.93	288	332			
1971	2,481.37	2,121	2,481			
1974	1,352.94	1,129	1,353			
1975	2,446.95	2,011	2,447			
1976	57.68	47	58			
1983	277.40	209	277			
1984	597.88	444	598			
1988	5,255.19	3,699	5,044	211	14.52	15
1990	2,294.79	1,566	2,136	159	15.12	11
1991	6,594.08	4,425	6,034	560	15.45	36
1992	29,851.24	19,666	26,818	3,033	15.80	192
1993	200.34	129	176	24	16.16	1
1996	49,618.68	30,109	41,059	8,560	17.17	499
1997	1,543.76	917	1,251	293	17.42	17
1998	4,775.62	2,761	3,765	1,011	17.87	57
1999	4,617.09	2,604	3,551	1,066	18.17	59
2000	221,780.93	121,758	166,041	55,740	18.48	3,016
2001	405,467.69	217,087	296,040	109,428	18.66	5,864
2002	9,898.49	5,133	7,000	2,898	19.03	152
2003	52,423.72	26,374	35,966	16,458	19.26	855
2004	17,907.56	8,680	11,837	6,071	19.67	309
2005	25,673.86	11,995	16,357	9,317	19.96	467
2006	5,339.63	2,396	3,267	2,073	20.26	102
2008	24,456.92	10,071	13,734	10,723	20.71	518
2009	18,003.05	7,048	9,611	8,392	20.98	400
2010	54,168.60	20,042	27,331	26,838	21.28	1,261
2011	12,502.13	4,356	5,940	6,562	21.50	305
2012	26,349.23	8,577	11,696	14,653	21.76	673
2013	16,066.57	4,839	6,599	9,468	22.04	430
2014	16,836.87	4,650	6,341	10,496	22.27	471
2015	69,526.49	17,368	23,685	45,841	22.53	2,035
2016	31,468.79	7,018	9,570	21,899	22.65	967

THE YORK WATER COMPANY

ACCOUNT 320 PURIFICATION SYSTEM - CHEMICAL TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 38-S0						
NET SALVAGE PERCENT.. 0						
2017	78,573.01	15,212	20,745	57,828	22.91	2,524
2018	408,709.26	66,783	91,072	317,637	23.05	13,780
2019	22,293.20	2,925	3,989	18,304	23.17	790
2020	192,061.50	18,630	25,406	166,656	23.27	7,162
2021	171,816.65	10,412	14,199	157,618	23.25	6,779
2022	81,000.00	1,717	2,341	78,659	23.08	3,408
	2,095,362.94	684,945	926,889	1,168,474		53,155
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.0						2.54

THE YORK WATER COMPANY

ACCOUNT 320 PURIFICATION SYSTEM - ELECTRONIC CONTROL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 25-S0.5						
NET SALVAGE PERCENT.. 0						
1979	130.49	124	130			
1980	4,182.76	3,946	4,183			
1981	1,442.21	1,353	1,442			
1982	5,701.43	5,288	5,701			
1983	4,296.03	3,954	4,296			
1984	2,125.58	1,939	2,126			
1985	2,931.26	2,649	2,931			
1986	976.42	873	976			
1988	926.14	808	926			
1989	754.82	652	755			
1990	165.75	142	166			
1992	1,488.32	1,235	1,488			
1993	417.15	342	417			
1994	8,278.91	6,678	8,279			
1995	2,218.69	1,757	2,219			
1997	54,031.68	41,334	54,032			
1998	11,610.89	8,705	11,380	231	8.18	28
1999	17,132.61	12,603	16,475	658	8.45	78
2000	23,778.29	17,120	22,380	1,398	8.75	160
2001	25,624.04	17,960	23,478	2,146	9.17	234
2002	9,581.39	6,560	8,576	1,005	9.44	106
2003	10,082.90	6,705	8,765	1,318	9.82	134
2004	69,581.84	44,922	58,725	10,857	10.15	1,070
2005	14,486.82	9,051	11,832	2,655	10.51	253
2006	1,325.71	801	1,047	279	10.82	26
2007	209,720.02	121,575	158,931	50,789	11.24	4,519
2009	72,182.89	38,300	50,068	22,115	11.94	1,852
2010	11,828.74	5,959	7,790	4,039	12.31	328
2011	15,225.22	7,232	9,454	5,771	12.71	454
2012	41,680.25	18,556	24,258	17,422	13.08	1,332
2013	18,579.30	7,696	10,061	8,518	13.44	634
2014	55,233.18	20,989	27,438	27,795	13.87	2,004
2015	126,417.51	43,614	57,015	69,403	14.24	4,874
2016	203,663.73	62,606	81,842	121,822	14.64	8,321
2017	102,259.97	27,334	35,733	66,527	15.08	4,412
2018	108,169.80	24,381	31,872	76,298	15.46	4,935
2019	45,797.24	8,271	10,813	34,984	15.88	2,203
2020	34,561.16	4,597	6,009	28,552	16.30	1,752
2021	49,019.84	4,044	5,287	43,733	16.68	2,622
	1,367,610.98	592,655	769,296	598,315		42,331

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.1 3.10

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BASINS AND COVERS AT FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. 0						
1898	350,800.69	350,801	350,801			
1966	1,523.62	1,128	1,116	407	19.83	21
1970	101,665.16	72,060	71,321	30,344	21.57	1,407
1971	3,611.64	2,530	2,504	1,108	22.03	50
1979	5,700.60	3,596	3,559	2,141	25.46	84
1980	2,299.87	1,427	1,412	888	25.99	34
1985	44,609.02	25,597	25,334	19,275	27.86	692
1986	1,217.85	685	678	540	28.44	19
1993	2,749,303.36	1,338,361	1,324,635	1,424,669	31.10	45,809
1994	38,373.55	18,266	18,079	20,295	31.38	647
1996	2,432,536.80	1,102,426	1,091,120	1,341,417	31.98	41,945
1999	997.94	415	411	587	32.99	18
2001	687.87	269	266	422	33.45	13
2002	19,416.16	7,324	7,249	12,167	33.85	359
2013	59,504.18	12,377	12,250	47,254	36.16	1,307
	5,812,248.31	2,937,262	2,910,735	2,901,513		92,405

EAST MANCHESTER STANDPIPE  
INTERIM SURVIVOR CURVE.. IOWA 65-R2  
PROBABLE RETIREMENT YEAR.. 6-2025  
NET SALVAGE PERCENT.. 0

1965	114,436.77	109,882	108,890	5,547	2.38	2,331
1986	1,287.26	1,207	1,196	91	2.41	38
1987	2,697.82	2,519	2,496	202	2.52	80
2001	28,010.00	25,114	24,887	3,123	2.48	1,259
2007	2,169.36	1,870	1,853	316	2.49	127
2010	27,586.13	23,001	22,793	4,793	2.49	1,925
	176,187.34	163,593	162,116	14,071		5,760

LEADER HEIGHTS STANDPIPE  
INTERIM SURVIVOR CURVE.. IOWA 65-R2  
PROBABLE RETIREMENT YEAR.. 6-2027  
NET SALVAGE PERCENT.. 0

1967	120,236.26	111,435	110,428	9,808	4.38	2,239
1968	1,500.00	1,390	1,377	123	4.32	28
1978	61.16	56	55	6	4.28	1

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEADER HEIGHTS STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. 0						
1982	3,908.59	3,530	3,498	410	4.34	94
2007	2,169.37	1,685	1,670	500	4.46	112
2011	25,569.57	18,408	18,242	7,328	4.47	1,639
	153,444.95	136,504	135,271	18,174		4,113
FLORIDA AVENUE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1931	1,334.91	1,335	1,335			
	1,334.91	1,335	1,335			
EAST YORK STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1955	69,100.00	65,769	65,175	3,925	3.42	1,148
1956	16,625.68	15,811	15,668	957	3.43	279
1957	3,672.24	3,488	3,457	216	3.46	62
1985	3,427.04	3,136	3,108	319	3.48	92
1986	2,318.26	2,115	2,096	222	3.50	63
1987	774.04	706	700	74	3.41	22
2001	28,010.00	24,089	23,871	4,139	3.50	1,183
2007	55,964.89	45,712	45,299	10,666	3.48	3,065
2008	24,272.58	19,569	19,392	4,880	3.49	1,398
	204,164.73	180,395	178,766	25,399		7,312
SHUNK'S HILL RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2077						
NET SALVAGE PERCENT.. 0						
2017	566,490.88	68,206	67,590	498,901	40.16	12,423
	566,490.88	68,206	67,590	498,901		12,423

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PLEASUREVILLE STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2039						
NET SALVAGE PERCENT.. 0						
1942	906.38	810	803	104	9.59	11
1971	492.00	390	386	106	13.44	8
1979	158,718.98	119,452	118,373	40,346	14.30	2,821
1983	1,163.10	850	842	321	14.55	22
1987	1,433.18	1,007	998	435	15.01	29
1997	1,817.63	1,136	1,126	692	15.31	45
2001	1,433.89	832	824	609	15.54	39
2002	1,875.00	1,065	1,055	820	15.60	53
2007	2,169.36	1,079	1,069	1,100	15.65	70
2010	27,674.00	12,246	12,135	15,539	15.75	987
2014	54,111.76	18,950	18,779	35,333	15.77	2,241
	251,795.28	157,817	156,392	95,403		6,326

SPRY STANDPIPE  
INTERIM SURVIVOR CURVE.. IOWA 65-R2  
PROBABLE RETIREMENT YEAR.. 6-2041  
NET SALVAGE PERCENT.. 0

1941	2,070.64	1,856	1,839	231	9.41	25
1955	1,030.19	869	861	169	12.50	14
1967	207.34	165	164	44	14.43	3
1986	172,921.54	119,281	118,204	54,718	16.41	3,334
2001	0.05		0			
2006	17,616.08	8,576	8,499	9,118	17.40	524
2007	2,169.36	1,022	1,013	1,157	17.39	67
	196,015.20	131,769	130,579	65,436		3,967

GREENWOOD ROAD STANDPIPE  
INTERIM SURVIVOR CURVE.. IOWA 65-R2  
PROBABLE RETIREMENT YEAR.. 6-2028  
NET SALVAGE PERCENT.. 0

1948	16,719.14	15,694	15,552	1,167	4.87	240
1949	701.15	660	654	47	4.62	10
1963	388.41	358	355	34	5.02	7
1971	117.28	106	105	12	5.32	2
1986	1,287.25	1,123	1,113	174	5.34	33
2001	2,173.63	1,734	1,718	455	5.46	83

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREENWOOD ROAD STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. 0						
2002	1,373.24	1,087	1,077	296	5.41	55
2004	31,251.06	24,166	23,948	7,303	5.42	1,347
2009	59,960.40	42,740	42,354	17,606	5.44	3,236
2010	1,606.67	1,119	1,109	498	5.45	91
	115,578.23	88,787	87,985	27,593		5,104
LINCOLN/WEST MANCHESTER STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
1966	78,467.41	65,614	65,021	13,446	11.07	1,215
1967	722.96	602	597	126	11.17	11
1987	1,433.18	1,058	1,048	385	12.58	31
2001	3,530.13	2,208	2,188	1,342	12.87	104
2004	31,251.05	18,385	18,219	13,032	12.95	1,006
2011	60,411.62	28,273	28,018	32,394	13.07	2,479
2016	18,977.46	6,304	6,247	12,730	13.07	974
	194,793.81	122,444	121,338	73,456		5,820
LONGSTOWN STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1975	222,793.47	170,392	168,853	53,941	14.61	3,692
1985	638.84	453	449	190	15.41	12
1990	10,546.60	7,096	7,032	3,515	15.81	222
1991	36,784.45	24,447	24,226	12,558	15.90	790
1992	1,114.00	731	724	390	16.01	24
2007	2,169.36	1,049	1,040	1,130	16.55	68
2014	56,329.11	19,005	18,833	37,496	16.69	2,247
	330,375.83	223,173	221,157	109,219		7,055



THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW SALEM/LEHMAN ROAD RESERVOIR						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1999	19.72	20	20			
2007	2,965.33	2,965	2,965			
2013	2,423.63	2,424	2,424			
	5,408.68	5,409	5,409			
MT. ZION/ROCKY RIDGE STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1986	175,448.88	121,025	119,932	55,517	16.41	3,383
2001	2,759.03	1,530	1,516	1,243	17.26	72
2002	1,373.24	746	739	634	17.24	37
2007	2,169.36	1,022	1,013	1,157	17.39	67
2014	39,834.34	13,002	12,885	26,950	17.54	1,536
2015	11,160.97	3,339	3,309	7,852	17.56	447
	232,745.82	140,664	139,394	93,352		5,542
FARMBROOK STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1988	392,627.22	258,741	256,404	136,223	17.85	7,632
2001	3,530.13	1,882	1,865	1,665	18.82	88
2002	1,373.24	715	709	665	18.87	35
2007	2,169.36	972	963	1,206	19.10	63
2009	30,312.07	12,522	12,409	17,903	19.18	933
2010	1,606.67	633	627	979	19.24	51
	431,618.69	275,465	272,977	158,642		8,802
YORKANA STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1990	260,196.62	162,363	160,897	99,300	19.58	5,072
1991	5,523.38	3,410	3,379	2,144	19.52	110

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YORKANA STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1993	111.20	67	66	45	19.76	2
2001	2,759.03	1,418	1,405	1,354	20.34	67
2002	1,373.24	687	681	692	20.48	34
2006	16,012.72	7,106	7,042	8,971	20.68	434
2007	2,169.36	928	920	1,250	20.73	60
	288,145.55	175,979	174,390	113,756		5,779
EAST PROSPECT ELEVATED TANK						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1976	144,373.00	123,526	122,411	21,962	7.85	2,798
1997	23,822.09	17,981	17,819	6,003	8.28	725
2000	3,073.07	2,247	2,227	846	8.27	102
2007	3,764.96	2,451	2,429	1,336	8.31	161
2014	12,137.00	6,117	6,062	6,075	8.36	727
2021	16,461.94	2,515	2,492	13,970	8.31	1,681
	203,632.06	154,837	153,439	50,193		6,194
JEFFERSON RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1969	74,160.00	66,655	66,053	8,107	6.02	1,347
1997	46,743.61	37,428	37,090	9,654	6.35	1,520
2011	31,727.57	20,360	20,176	11,551	6.42	1,799
	152,631.18	124,443	123,319	29,312		4,666

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOGANVILLE STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1996	333,997.62	174,347	172,772	161,225	24.26	6,646
2001	11,365.84	5,278	5,230	6,136	24.80	247
2007	2,169.36	824	817	1,353	25.31	53
2015	72,154.87	16,293	16,146	56,009	25.72	2,178
	419,687.69	196,742	194,965	224,723		9,124
SLAGEL ROAD/LYNWOOD DRIVE STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1998	270,679.06	131,983	130,791	139,888	25.75	5,433
1999	997.93	476	472	526	25.76	20
2012	38,875.88	10,858	10,760	28,116	27.09	1,038
2013	983.99	255	253	731	27.13	27
	311,536.86	143,572	142,275	169,262		6,518
SHREWSBURY STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1998	276,515.01	134,829	133,612	142,903	25.75	5,550
2012	37,383.01	10,441	10,347	27,036	27.09	998
2013	633.34	164	163	471	27.13	17
	314,531.36	145,434	144,121	170,410		6,565

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAPE HORN ROAD STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. 0						
2001	411,747.85	178,822	177,207	234,541	28.00	8,376
2002	4,517.46	1,908	1,891	2,627	28.04	94
2007	2,169.36	760	753	1,416	28.75	49
2016	24,369.31	4,435	4,395	19,974	29.21	684
	442,803.98	185,925	184,246	258,558		9,203
EAST MANCHESTER - STEAMBOAT/BRICKYARD STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2058						
NET SALVAGE PERCENT.. 0						
2003	489,714.64	195,788	194,020	295,695	29.28	10,099
2012	35,338.40	9,054	8,972	26,366	30.48	865
2013	633.33	150	149	485	30.50	16
	525,686.37	204,992	203,141	322,545		10,980
NORTH POINT STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
2004	429,821.27	163,805	162,326	267,495	30.04	8,905
2007	2,169.37	730	723	1,446	30.58	47
2014	3,804.06	815	808	2,996	31.18	96
	435,794.70	165,350	163,857	271,938		9,048
SPRING GROVE BOROUGH STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1987	368,402.83	248,488	246,244	122,159	17.13	7,131
2003	60,313.42	31,285	31,002	29,311	18.09	1,620
	428,716.25	279,773	277,246	151,470		8,751

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPRING GROVE WATER COMPANY						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1996	385,000.00	200,970	199,155	185,845	24.26	7,661
2007	2,169.37	824	817	1,353	25.31	53
2015	36,736.61	8,295	8,220	28,517	25.72	1,109
	423,905.98	210,089	208,192	215,714		8,823
LAKEVIEW ROAD STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2006	572,646.01	196,532	194,757	377,889	31.58	11,966
	572,646.01	196,532	194,757	377,889		11,966
STARVIEW STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2006	565,741.26	194,162	192,408	373,333	31.58	11,822
2007	3,219.60	1,058	1,048	2,171	31.67	69
2009	1,375.23	408	404	971	31.95	30
	570,336.09	195,628	193,861	376,475		11,921
SCADA EQUIPMENT						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	1,114.65	1,115	1,115			
2003	122,696.94	122,697	122,697			
2004	201,353.78	201,354	201,354			
2005	55,731.99	55,732	55,732			
2007	55,908.96	55,909	55,909			
	436,806.32	436,807	436,806			

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BERWICK/RACE TRACK ROAD STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2062						
NET SALVAGE PERCENT.. 0						
2007	692,988.15	225,568	223,339	469,649	32.12	14,622
2014	19,609.00	4,016	3,976	15,633	33.00	474
2016	12,432.50	2,044	2,024	10,409	33.03	315
	725,029.65	231,628	229,339	495,691		15,411
STRINESTOWN STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2062						
NET SALVAGE PERCENT.. 0						
2007	619,255.39	201,568	199,576	419,679	32.12	13,066
	619,255.39	201,568	199,576	419,679		13,066
WEST MANHEIM STANDPIPE - OLD						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1971	120,980.00	113,395	112,274	8,706	3.45	2,523
	120,980.00	113,395	112,274	8,706		2,523
THOMASVILLE STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
2009	1,064,995.18	306,293	303,266	761,729	33.45	22,772
	1,064,995.18	306,293	303,266	761,729		22,772

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WEST MANHEIM STANDPIPE - NEW						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2008	618,065.15	189,128	187,259	430,806	32.89	13,098
2009	5,631.64	1,634	1,618	4,014	33.01	122
	623,696.79	190,762	188,877	434,820		13,220
CARROLL VALLEY STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. 0						
1968	6,000.00	5,951	5,892	108	0.45	108
	6,000.00	5,951	5,892	108		108
LINCOLN ESTATES MHP/WEST MANCHESTER STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2039						
NET SALVAGE PERCENT.. 0						
1984	31,700.00	22,944	22,717	8,983	14.69	612
	31,700.00	22,944	22,717	8,983		612
MEADOWS WATER SYSTEM/EAST CUMBERLAND RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2054						
NET SALVAGE PERCENT.. 0						
1999	9,678.03	4,549	4,504	5,174	26.50	195
	9,678.03	4,549	4,504	5,174		195

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WRIGHTSVILLE STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2075						
NET SALVAGE PERCENT.. 0						
2020	534,810.93	32,356	32,036	502,775	38.82	12,951
	534,810.93	32,356	32,036	502,775		12,951
AMBLEBROOK TANK						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2077						
NET SALVAGE PERCENT.. 0						
2022	1,852,664.99	24,826	24,581	1,828,084	36.68	49,839
	1,852,664.99	24,826	24,581	1,828,084		49,839
EAST MANCHESTER STANDPIPE - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	696,480.08	104,472	103,439	593,041	8.50	69,770
	696,480.08	104,472	103,439	593,041		69,770
LEADER HEIGHTS STANDPIPE - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	253,670.59	253,671	253,671			
	253,670.59	253,671	253,671			
EAST YORK STANDPIPE - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	160,014.09	160,014	160,014			
2011	7,500.00	7,500	7,500			
	167,514.09	167,514	167,514			



THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PLEASUREVILLE STANDPIPE - PAINTING SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
1990	39,218.26	39,218	39,218			
2010	259,816.93	259,817	259,817			
2014	22,113.00	18,796	15,210	6,903	1.50	4,602
	321,148.19	317,831	314,245	6,903		4,602
SPRY STANDPIPE - PAINTING SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2022	525,000.00	26,250	25,954	499,046	9.50	52,531
	525,000.00	26,250	25,954	499,046		52,531
GREENWOOD ROAD STANDPIPE- PAINTING SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2017	77,201.85	42,461	41,982	35,220	4.50	7,827
	77,201.85	42,461	41,982	35,220		7,827
LINCOLN/WEST MANCHESTER STANDPIPE - PAINTING SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2016	374,127.12	243,183	240,439	133,688	3.50	38,197
	374,127.12	243,183	240,439	133,688		38,197
LONGSTOWN STANDPIPE - PAINTING SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
1997	53,121.30	53,121	53,121			
2016	544,470.98	353,906	349,326	195,145	3.50	55,756
2017	14,760.00	8,118	8,013	6,747	4.50	1,499
	612,352.28	415,145	410,460	201,892		57,255

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MT. ZION/ROCKY RIDGE STANDPIPE - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	273,701.34	232,646	230,021	43,680	1.50	29,120
2015	14,335.39	10,752	10,631	3,705	2.50	1,482
	288,036.73	243,398	240,652	47,385		30,602
FARMBROOK STANDPIPE - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	499,631.56	374,724	370,496	129,136	2.50	51,654
	499,631.56	374,724	370,496	129,136		51,654
YORKANA STANDPIPE - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1990	5,601.44	5,601	5,601			
2006	130,434.43	130,434	130,435			
	136,035.87	136,035	136,036			
EAST PROSPECT ELEVATED TANK - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	418,394.42	62,759	62,051	356,343	8.50	41,923
	418,394.42	62,759	62,051	356,343		41,923
LOGANVILLE STANDPIPE - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	47,313.07	47,313	47,313			
2018	443,361.30	199,513	196,728	246,633	5.50	44,842
	490,674.37	246,826	244,041	246,633		44,842

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SLAGEL ROAD/LYNWOOD STANDPIPE - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	184,525.37	184,525	184,525			
	184,525.37	184,525	184,525			
SHREWSBURY STANDPIPE - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	226,846.18	226,846	226,846			
	226,846.18	226,846	226,846			
JEFFERSON RESERVOIR - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	204,829.29	204,829	204,829			
	204,829.29	204,829	204,829			
CAROLL VALLEY STANDPIPE - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	160,000.00	8,000	7,764	152,236	9.50	16,025
	160,000.00	8,000	7,764	152,236		16,025
CAPE HORN ROAD STANDPIPE - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	479,052.19	311,384	302,216	176,836	3.50	50,525
	479,052.19	311,384	302,216	176,836		50,525

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPRING GROVE BOROUGH STANDPIPE - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	254,108.80	63,527	61,656	192,453	7.50	25,660
	254,108.80	63,527	61,656	192,453		25,660
	26,157,503.00	12,216,578	12,107,537	14,049,965		896,277
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.7 3.43

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 4 INCH AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 85-S0.5						
NET SALVAGE PERCENT.. 0						
1842	0.52	1	1			
1851	599.34	599	599			
1861	271.76	268	272			
1863	235.03	229	235			
1866	0.52	1	1			
1867	1,267.05	1,222	1,267			
1868	213.72	208	214			
1870	26.20	25	26			
1872	53.81	52	54			
1875	169.03	160	169			
1876	110.75	105	111			
1877	19.43	18	19			
1878	27.07	25	27			
1881	201.04	188	201			
1882	843.89	794	844			
1883	45.51	43	46			
1884	1,302.82	1,209	1,303			
1885	983.05	906	983			
1886	708.47	658	708			
1887	595.51	549	596			
1888	35.47	32	35			
1889	9.27	9	9			
1890	775.31	709	775			
1891	2,762.38	2,507	2,762			
1892	71.86	66	72			
1893	34.02	31	34			
1894	208.68	188	209			
1895	1.36	1	1			
1896	90.71	81	91			
1897	74.13	66	74			
1898	1,216.10	1,090	1,216			
1899	450.92	401	451			
1900	304.93	273	305			
1901	1,863.50	1,653	1,864			
1902	103.81	91	104			
1903	349.83	309	350			
1904	282.80	248	283			
1905	618.67	538	619			
1906	2,177.62	1,903	2,178			
1907	291.91	253	292			
1908	273.35	238	273			

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 4 INCH AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 85-S0.5						
NET SALVAGE PERCENT.. 0						
1909	766.78	661	767			
1910	468.82	401	469			
1911	202.71	174	203			
1912	164.34	140	164			
1913	59.16	51	59			
1914	5.03	4	5			
1915	377.62	317	378			
1917	175.28	146	175			
1920	0.08					
1921	2.91	2	3			
1922	50.90	42	51			
1923	299.03	244	299			
1924	0.26					
1925	0.12					
1926	120.89	97	121			
1927	469.60	377	470			
1928	133.12	106	133			
1929	247.85	197	248			
1935	784.87	604	785			
1936	7.64	6	8			
1939	1,451.49	1,091	1,451			
1941	130.94	97	131			
1953	7,517.48	5,120	7,517			
1954	1,860.00	1,261	1,860			
1955	29.37	20	29			
1960	101,921.57	65,617	101,922			
1969	729.00	425	729			
1970	5,107.50	2,950	5,108			
1972	2,214.23	1,252	2,214			
1974	2,167.12	1,188	2,167			
1976	24,015.33	12,843	24,015			
1977	6,429.31	3,393	6,429			
1980	23,262.53	11,766	23,263			
1983	6,326.63	3,024	6,327			
1988	297.94	130	298			
1989	274.37	117	274			
1990	56.57	24	57			
1997	0.03					
1998	993.51	331	845	149	49.03	3
1999	1,540.29	496	1,267	273	49.49	6
2000	1,271.94	398	1,017	255	49.44	5

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 4 INCH AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 85-S0.5						
NET SALVAGE PERCENT.. 0						
2004	1,576.55	417	1,065	512	51.43	10
2005	59.40	15	38	21	51.94	
2007	9,121.99	2,078	5,308	3,814	52.53	73
2008	22,009.47	4,723	12,064	9,945	53.07	187
2009	20,766.01	4,205	10,741	10,025	53.17	189
2010	2,713.70	512	1,308	1,406	53.72	26
2011	18,349.16	3,207	8,191	10,158	54.29	187
2012	19,751.95	3,194	8,158	11,594	54.44	213
2013	3,205.56	472	1,206	2,000	55.02	36
2014	8,976.03	1,190	3,040	5,936	55.60	107
2015	2,068.49	245	626	1,442	55.79	26
2016	1,341.78	140	358	984	56.00	18
2017	1,393.80	123	314	1,080	56.61	19
2018	17,217.11	1,264	3,228	13,989	56.85	246
2019	10,484.45	606	1,548	8,936	57.10	156
2020	14,624.47	607	1,550	13,074	57.74	226
2021	16.86			17	57.67	
	365,282.09	156,057	269,674	95,608		1,733

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 55.2 0.47

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 6 INCH AND 8 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 95-S2						
NET SALVAGE PERCENT.. 0						
1881	357.68	334	221	137	10.02	14
1884	289.93	269	178	112	10.75	10
1885	112.21	105	70	42	9.56	4
1886	371.90	345	229	143	10.56	14
1887	206.64	190	126	81	11.56	7
1888	114.97	107	71	44	10.43	4
1889	79.55	73	48	32	11.42	3
1890	1,250.66	1,143	757	494	12.43	40
1891	1,745.11	1,606	1,064	681	11.36	60
1892	89.49	82	54	35	12.36	3
1893	97.86	90	60	38	11.35	3
1894	0.79	1	1			
1895	1,804.78	1,634	1,083	722	13.35	54
1896	388.39	354	235	153	12.39	12
1897	419.62	379	251	169	13.39	13
1898	502.28	450	298	204	14.39	14
1899	1,133.60	1,022	677	457	13.48	34
1900	213.97	191	127	87	14.49	6
1901	1,602.43	1,441	955	647	13.64	47
1902	1,257.14	1,121	743	514	14.64	35
1903	4,442.91	3,982	2,639	1,804	13.84	130
1904	2,334.59	2,075	1,375	960	14.83	65
1905	7,609.93	6,706	4,444	3,166	15.84	200
1906	14,206.00	12,578	8,335	5,871	15.08	389
1907	7,058.75	6,196	4,106	2,953	16.08	184
1908	1,825.51	1,609	1,066	760	15.38	49
1909	2,745.40	2,399	1,590	1,155	16.36	71
1910	3,963.59	3,433	2,275	1,689	17.38	97
1911	4,192.17	3,646	2,416	1,776	16.71	106
1912	3,848.02	3,317	2,198	1,650	17.71	93
1913	2,640.13	2,284	1,514	1,126	17.09	66
1914	2,218.56	1,902	1,260	959	18.08	53
1915	3,072.90	2,643	1,751	1,322	17.50	76
1916	3,606.52	3,073	2,036	1,571	18.50	85
1917	502.55	429	284	219	17.95	12
1918	896.77	759	503	394	18.96	21
1919	1,695.18	1,439	954	741	18.45	40
1920	3,330.68	2,799	1,855	1,476	19.45	76
1921	3,881.80	3,231	2,141	1,741	20.45	85
1922	13,045.41	10,882	7,211	5,834	19.98	292
1923	10,418.19	8,603	5,701	4,717	20.99	225



THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 6 INCH AND 8 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 95-S2						
NET SALVAGE PERCENT.. 0						
1924	18,460.64	15,274	10,122	8,339	20.55	406
1925	20,715.48	16,966	11,243	9,472	21.55	440
1926	8,457.94	6,937	4,597	3,861	21.15	183
1927	6,563.21	5,328	3,531	3,032	22.14	137
1928	13,644.10	11,089	7,348	6,296	21.78	289
1929	10,323.57	8,301	5,501	4,823	22.78	212
1930	19,365.39	15,585	10,328	9,037	22.44	403
1931	18,174.62	14,467	9,587	8,588	23.45	366
1932	1,190.43	948	628	562	23.14	24
1933	369.88	291	193	177	24.14	7
1934	4,264.90	3,359	2,226	2,039	23.87	85
1935	13,732.42	10,695	7,087	6,645	24.85	267
1936	5,733.81	4,464	2,958	2,776	24.61	113
1937	22,389.70	17,229	11,417	10,973	25.61	428
1938	18,128.77	13,941	9,238	8,891	25.38	350
1939	17,535.95	13,324	8,829	8,707	26.40	330
1940	31,896.74	24,210	16,043	15,854	26.20	605
1941	50,698.28	38,429	25,466	25,232	26.02	970
1942	9,103.35	6,815	4,516	4,587	27.03	170
1943	14,602.27	10,912	7,231	7,371	26.88	274
1944	59.32	44	29	30	27.88	1
1945	1,097.02	808	535	562	27.77	20
1946	13,782.30	10,017	6,638	7,144	28.76	248
1947	54,275.01	39,339	26,069	28,206	28.67	984
1948	23,132.60	16,544	10,963	12,170	29.67	410
1949	2,805.73	2,000	1,325	1,481	29.59	50
1950	40,034.18	28,152	18,656	21,378	30.60	699
1951	36,909.64	25,863	17,139	19,771	30.54	647
1952	26,328.80	18,191	12,055	14,274	31.54	453
1953	172,804.96	118,890	78,785	94,020	31.52	2,983
1954	150,566.96	102,115	67,669	82,898	32.51	2,550
1955	110,412.95	74,529	49,389	61,024	32.50	1,878
1956	111,642.27	74,979	49,687	61,955	32.51	1,906
1957	62,406.65	41,288	27,361	35,046	33.50	1,046
1958	78,859.91	51,882	34,381	44,479	33.54	1,326
1959	132,693.64	85,946	56,954	75,740	34.54	2,193
1960	172,763.88	111,225	73,706	99,058	34.58	2,865
1961	59,620.07	37,763	25,025	34,595	35.59	972
1962	135,313.10	85,139	56,419	78,894	35.65	2,213
1963	80,193.05	49,623	32,884	47,309	36.65	1,291
1964	275,980.09	169,507	112,328	163,652	36.74	4,454

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 6 INCH AND 8 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 95-S2						
NET SALVAGE PERCENT.. 0						
1965	125,354.77	75,689	50,157	75,198	37.73	1,993
1966	116,705.00	69,895	46,318	70,387	37.84	1,860
1967	104,915.35	61,722	40,902	64,013	38.84	1,648
1968	77,287.34	45,074	29,869	47,418	38.95	1,217
1969	186,857.65	106,957	70,878	115,980	39.96	2,902
1970	258,698.19	146,682	97,202	161,496	40.09	4,028
1971	395,186.09	219,803	145,658	249,528	41.09	6,073
1972	99,918.10	54,995	36,444	63,474	41.25	1,539
1973	132,115.99	71,290	47,242	84,874	42.24	2,009
1974	245,056.96	130,738	86,637	158,420	42.41	3,735
1975	104,504.76	54,604	36,185	68,320	43.41	1,574
1976	80,922.49	41,772	27,681	53,241	43.59	1,221
1977	230,008.46	116,154	76,972	153,036	44.59	3,432
1978	148,733.92	74,129	49,123	99,611	44.79	2,224
1979	318,565.90	155,205	102,850	215,716	45.79	4,711
1980	204,571.12	97,376	64,529	140,042	46.79	2,993
1981	206,924.85	97,048	64,311	142,614	46.99	3,035
1982	599,578.21	274,367	181,816	417,762	48.00	8,703
1983	431,046.41	194,100	128,625	302,421	48.22	6,272
1984	252,852.25	110,977	73,542	179,310	49.22	3,643
1985	276,180.47	118,067	78,240	197,940	50.22	3,941
1986	1,105,838.04	464,231	307,634	798,204	50.45	15,822
1987	533,943.17	217,956	144,434	389,509	51.46	7,569
1988	395,856.34	157,076	104,090	291,766	52.45	5,563
1989	1,073,664.69	417,226	276,485	797,180	52.71	15,124
1990	2,118,416.50	798,643	529,241	1,589,176	53.71	29,588
1991	1,229,831.00	449,380	297,793	932,038	54.71	17,036
1992	692,060.47	246,927	163,632	528,428	54.97	9,613
1993	847,624.95	292,600	193,899	653,726	55.97	11,680
1994	840,078.24	280,082	185,603	654,475	56.97	11,488
1995	1,663,650.72	535,363	354,772	1,308,879	57.97	22,579
1996	815,806.85	255,103	169,050	646,757	58.25	11,103
1997	559,489.38	168,350	111,561	447,928	59.25	7,560
1998	747,136.58	215,997	143,136	604,001	60.25	10,025
1999	1,900,175.66	526,919	349,176	1,551,000	61.25	25,322
2000	1,200,477.72	318,727	211,213	989,265	62.25	15,892
2001	750,875.20	190,497	126,238	624,637	63.25	9,876
2002	943,024.48	230,098	152,480	790,544	63.53	12,444
2003	895,371.44	207,726	137,655	757,716	64.54	11,740
2004	1,670,041.61	367,743	243,694	1,426,348	65.53	21,766
2005	2,709,869.40	564,195	373,878	2,335,991	66.54	35,107

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 6 INCH AND 8 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 95-S2						
NET SALVAGE PERCENT.. 0						
2006	5,229,205.41	1,027,016	680,578	4,548,627	67.53	67,357
2007	4,293,052.24	791,639	524,600	3,768,452	68.54	54,982
2008	2,041,797.33	352,414	233,536	1,808,261	69.53	26,007
2009	2,025,921.15	325,363	215,610	1,810,311	70.54	25,664
2010	710,552.35	105,730	70,065	640,487	71.53	8,954
2011	929,531.05	127,160	84,266	845,265	72.54	11,652
2012	1,383,705.47	172,963	114,618	1,269,087	73.53	17,259
2013	1,323,970.25	149,609	99,142	1,224,828	74.54	16,432
2014	894,488.25	90,522	59,987	834,501	75.53	11,049
2015	1,334,858.76	119,069	78,904	1,255,955	76.54	16,409
2016	1,497,572.66	115,912	76,812	1,420,761	77.53	18,325
2017	1,717,319.52	112,313	74,427	1,642,893	78.54	20,918
2018	2,381,783.70	127,664	84,600	2,297,184	79.53	28,884
2019	2,211,235.46	91,987	60,957	2,150,278	80.54	26,698
2020	1,776,435.57	52,938	35,081	1,741,355	81.53	21,358
2021	4,084,614.59	72,706	48,180	4,036,435	82.54	48,903
2022	8,005,392.50	48,032	31,830	7,973,562	83.53	95,457
	71,287,261.12	14,581,850	9,663,026	61,624,235		929,998
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						66.3 1.30

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 10 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 115-R3						
NET SALVAGE PERCENT.. 0						
1885	4,726.69	4,289	3,866	861	14.02	61
1887	912.71	829	747	166	13.76	12
1889	984.62	881	794	191	15.76	12
1892	246.00	218	196	50	16.56	3
1893	7,737.02	6,914	6,232	1,505	15.42	98
1895	2,199.74	1,935	1,744	456	17.42	26
1896	46,397.74	41,085	37,030	9,368	16.36	573
1897	294.23	258	233	61	17.36	4
1898	16,659.62	14,519	13,086	3,574	18.36	195
1899	804.61	705	635	170	17.35	10
1900	11,959.19	10,402	9,375	2,584	18.34	141
1901	3,495.65	3,015	2,717	779	19.35	40
1902	516.50	448	404	112	18.39	6
1903	16,055.49	13,814	12,451	3,604	19.39	186
1904	3,407.60	2,907	2,620	788	20.39	39
1905	1,824.23	1,543	1,391	433	21.39	20
1906	103.15	88	79	24	20.49	1
1907	7,236.18	6,102	5,500	1,736	21.48	81
1908	9,637.77	8,055	7,260	2,378	22.49	106
1909	3,362.59	2,824	2,545	818	21.64	38
1910	10,816.99	9,005	8,116	2,701	22.64	119
1911	8,036.72	6,631	5,977	2,060	23.64	87
1912	7,829.25	6,489	5,849	1,980	22.83	87
1913	1,320.87	1,085	978	343	23.84	14
1915	1,058.76	865	780	279	24.08	12
1921	4,317.80	3,375	3,042	1,276	28.36	45
1923	8,631.85	6,699	6,038	2,594	28.71	90
1924	11,081.14	8,514	7,674	3,407	29.71	115
1925	33,124.61	25,513	22,995	10,130	29.09	348
1926	4,332.57	3,303	2,977	1,356	30.08	45
1927	103,189.76	77,846	70,164	33,026	31.09	1,062
1928	5,199.33	3,882	3,499	1,700	32.08	53
1929	3,886.61	2,907	2,620	1,267	31.50	40
1930	72,180.71	53,414	48,143	24,038	32.50	740
1931	7,373.50	5,397	4,864	2,510	33.50	75
1932	1,240.28	898	809	431	34.50	12
1933	1,472.51	1,068	963	510	33.95	15
1936	11,239.41	7,972	7,185	4,054	35.45	114
1937	3,524.64	2,471	2,227	1,298	36.45	36
1939	116.55	80	72	45	38.45	1
1940	2,967.66	2,032	1,831	1,137	37.98	30

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 10 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 115-R3						
NET SALVAGE PERCENT.. 0						
1941	6,627.64	4,483	4,041	2,587	38.99	66
1942	9,913.71	6,624	5,970	3,944	39.98	99
1946	3,057.92	1,965	1,771	1,287	42.55	30
1947	2,675.66	1,697	1,530	1,146	43.55	26
1948	2,207.58	1,398	1,260	948	43.15	22
1949	6,816.47	4,259	3,839	2,977	44.14	67
1950	480.26	296	267	213	45.15	5
1951	2,580.50	1,568	1,413	1,168	46.14	25
1952	15,563.77	9,436	8,505	7,059	45.78	154
1953	302,887.34	181,036	163,170	139,717	46.78	2,987
1954	70,882.83	41,757	37,636	33,247	47.78	696
1955	205,458.47	119,269	107,499	97,959	48.78	2,008
1956	262,863.49	152,093	137,083	125,780	48.44	2,597
1957	29,667.07	16,904	15,236	14,431	49.45	292
1958	5,889.02	3,305	2,979	2,910	50.44	58
1959	15,568.18	8,600	7,751	7,817	51.45	152
1960	59,545.62	32,750	29,518	30,028	51.14	587
1961	85,935.19	46,508	41,918	44,017	52.14	844
1962	91,518.91	48,725	43,916	47,603	53.14	896
1963	26,413.66	13,830	12,465	13,949	54.14	258
1964	211,778.39	110,252	99,371	112,407	53.87	2,087
1965	165,798.07	84,855	76,481	89,317	54.85	1,628
1966	115,460.61	58,054	52,325	63,136	55.87	1,130
1967	71,778.02	35,458	31,959	39,819	56.85	700
1968	299,287.94	146,801	132,314	166,974	56.61	2,950
1969	293,152.38	141,153	127,223	165,929	57.61	2,880
1970	78,463.59	37,074	33,415	45,049	58.61	769
1971	245,809.31	113,933	102,689	143,120	59.61	2,401
1972	111,829.57	50,827	45,811	66,019	60.61	1,089
1973	28,919.13	13,025	11,740	17,179	60.40	284
1974	187,527.81	82,775	74,606	112,922	61.38	1,840
1975	204,474.86	88,374	79,653	124,822	62.40	2,000
1976	107,911.26	45,668	41,161	66,750	63.38	1,053
1977	229,143.83	95,920	86,454	142,690	63.20	2,258
1978	96,207.56	39,387	35,500	60,708	64.20	946
1979	703,684.79	281,615	253,823	449,862	65.20	6,900
1980	107,197.60	41,914	37,778	69,420	66.20	1,049
1981	791,731.66	302,283	272,451	519,281	67.20	7,727
1982	600,519.45	226,156	203,837	396,682	67.03	5,918
1983	302,157.40	111,013	100,057	202,100	68.02	2,971
1984	671,181.72	240,283	216,570	454,612	69.03	6,586

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 10 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 115-R3						
NET SALVAGE PERCENT.. 0						
1985	1,011,935.09	352,963	318,130	693,805	70.02	9,909
1986	2,461,831.69	835,546	753,088	1,708,744	71.03	24,057
1987	422,421.41	140,962	127,051	295,370	70.88	4,167
1988	1,206,040.51	391,119	352,520	853,521	71.88	11,874
1989	2,590,241.12	815,667	735,170	1,855,071	72.88	25,454
1990	3,713,562.01	1,134,493	1,022,532	2,691,030	73.88	36,424
1991	1,859,463.53	550,587	496,251	1,363,213	74.88	18,205
1992	422,001.96	122,296	110,227	311,775	74.76	4,170
1993	492,840.07	138,094	124,466	368,374	75.77	4,862
1994	458,678.14	124,210	111,952	346,726	76.76	4,517
1995	1,560,835.60	407,690	367,456	1,193,380	77.77	15,345
1996	1,481,667.96	373,084	336,265	1,145,403	78.76	14,543
1997	2,620,200.11	641,425	578,124	2,042,076	78.67	25,957
1998	1,540,463.19	362,317	326,561	1,213,902	79.67	15,237
1999	927,100.57	209,154	188,513	738,588	80.67	9,156
2000	3,302,472.17	713,334	642,936	2,659,536	81.67	32,564
2001	2,013,589.60	415,605	374,590	1,639,000	82.67	19,826
2002	1,380,270.86	274,398	247,318	1,132,953	82.60	13,716
2003	631,106.91	119,405	107,621	523,486	83.59	6,263
2004	15,712,910.65	2,818,896	2,540,705	13,172,206	84.60	155,700
2005	1,740,841.25	295,595	266,423	1,474,418	85.59	17,227
2006	6,060,005.73	969,601	873,913	5,186,093	86.60	59,886
2007	2,936,773.64	446,096	402,072	2,534,702	86.54	29,289
2008	12,959,503.94	1,841,546	1,659,807	11,299,697	87.54	129,080
2009	3,224,641.40	426,620	384,518	2,840,123	88.54	32,077
2010	945,169.05	115,783	104,357	840,812	89.54	9,390
2011	2,835,068.60	319,512	287,980	2,547,089	90.54	28,132
2012	937,918.44	97,544	87,918	850,000	90.51	9,391
2013	2,162,414.45	203,267	183,207	1,979,207	91.52	21,626
2014	4,146,417.13	349,128	314,673	3,831,744	92.51	41,420
2015	3,060,585.23	227,095	204,683	2,855,902	93.52	30,538
2016	1,715,274.11	111,493	100,490	1,614,784	93.50	17,270
2017	2,795,097.89	153,730	138,559	2,656,539	94.50	28,112
2018	3,002,509.25	135,113	121,779	2,880,730	95.50	30,165
2019	3,060,225.92	108,332	97,641	2,962,585	95.50	31,022

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 10 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 115-R3						
NET SALVAGE PERCENT.. 0						
2020	4,540,418.74	114,419	103,127	4,437,292	96.51	45,978
2021	9,525,670.72	145,743	131,360	9,394,311	96.54	97,310
2022	14,676,552.92	76,318	68,786	14,607,767	95.65	152,721
	133,406,792.65	20,471,780	18,451,462	114,955,331		1,334,407
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						86.1 1.00

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - TRANSITE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 70-R2						
NET SALVAGE PERCENT.. 0						
1936	2,234.32	1,971	638	1,596	11.54	138
1949	58,964.16	48,103	15,570	43,394	16.59	2,616
1950	1,392.00	1,130	366	1,026	16.79	61
1954	6,749.00	5,317	1,721	5,028	18.45	273
1956	2,937.76	2,286	740	2,198	18.97	116
1957	9,499.80	7,342	2,377	7,123	19.25	370
1958	412.25	314	102	310	20.25	15
1959	4,236.06	3,201	1,036	3,200	20.54	156
1961	29,764.84	22,151	7,170	22,595	21.14	1,069
1962	1,933.92	1,427	462	1,472	21.47	69
1963	36,962.09	26,831	8,685	28,277	22.47	1,258
1964	3,840.20	2,763	894	2,946	22.80	129
1965	6,775.00	4,831	1,564	5,211	23.15	225
1968	29,147.14	20,015	6,478	22,669	24.87	911
1971	5,814.40	3,863	1,250	4,564	26.02	175
1972	135.00	89	29	106	26.42	4
1977	10,060.00	6,134	1,986	8,074	29.13	277
1985	2,256.27	1,193	386	1,870	33.42	56
1989	25,472.31	12,288	3,977	21,495	35.94	598
1995	2,672.31	1,102	357	2,315	39.17	59
	241,258.83	172,351	55,788	185,471		8,575

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.6 3.55



THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CONCRETE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 100-R4						
NET SALVAGE PERCENT.. 0						
1938	18,742.50	14,887	11,120	7,622	21.88	348
1939	7,710.00	6,052	4,521	3,189	22.88	139
1953	83,570.96	57,497	42,949	40,622	31.52	1,289
1955	358,824.44	239,766	179,100	179,724	33.52	5,362
1956	3,304.78	2,176	1,625	1,680	34.51	49
1957	5,164.23	3,383	2,527	2,637	34.50	76
1958	15,939.27	10,281	7,680	8,259	35.50	233
1959	76.12	48	36	40	36.50	1
1960	1,554.00	971	725	829	37.50	22
1963	1,518.00	912	681	837	39.50	21
1969	6,262.00	3,417	2,552	3,710	44.54	83
1972	900.00	468	350	550	46.58	12
1974	2,404.00	1,201	897	1,507	48.58	31
1976	61,599.48	29,790	22,253	39,346	49.65	792
1985	5,743.95	2,262	1,690	4,054	57.73	70
	573,313.73	373,111	278,706	294,608		8,528

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.5 1.49

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 70-S4						
NET SALVAGE PERCENT.. 0						
1957	1,084.95	931	1,042	43	10.84	4
1958	8,558.45	7,287	8,157	401	11.26	36
1959	566.05	478	535	31	11.68	3
1962	3,122.75	2,569	2,876	247	13.03	19
1966	7,987.55	6,273	7,022	966	15.44	63
1967	4,348.81	3,379	3,782	567	15.93	36
1968	8,607.60	6,614	7,404	1,204	16.43	73
1969	16,466.34	12,422	13,905	2,561	17.42	147
1970	699.10	521	583	116	17.92	6
1971	297.98	219	245	53	18.43	3
1972	2,586.93	1,868	2,091	496	19.43	26
1974	1,992.48	1,392	1,558	434	20.94	21
1977	11,107.35	7,379	8,260	2,847	22.99	124
1980	21,662.18	13,441	15,046	6,616	25.99	255
1981	10,039.93	6,124	6,855	3,185	26.53	120
1983	15,721.76	9,128	10,218	5,504	28.53	193
1984	15,172.00	8,587	9,612	5,560	29.52	188
1987	2,825.00	1,474	1,650	1,175	32.53	36
1990	51,869.85	24,949	27,928	23,942	35.07	683
1991	15,929.73	7,426	8,313	7,617	36.07	211
1995	82,494.11	33,575	37,584	44,910	40.07	1,121
1996	22,636.14	8,878	9,938	12,698	41.07	309
1997	37,563.63	14,177	15,870	21,694	42.07	516
1998	155,903.16	56,530	63,280	92,623	43.07	2,151
1999	15,674.04	5,451	6,102	9,572	44.07	217
2000	54,989.57	18,312	20,499	34,491	45.07	765
2001	74,891.64	23,831	26,677	48,215	46.07	1,047
2002	86,474.60	26,236	29,369	57,106	47.07	1,213
2003	9,796.00	2,827	3,165	6,631	48.07	138
2004	56,137.63	15,370	17,205	38,933	49.07	793
2005	91,272.22	23,640	26,463	64,809	50.07	1,294
2006	55,590.08	13,575	15,196	40,394	51.07	791
2007	71,669.77	16,441	18,404	53,266	52.07	1,023
2008	320,320.92	68,741	76,949	243,372	53.07	4,586
2009	48,735.19	9,737	10,900	37,835	54.07	700
2010	9,543.93	1,766	1,977	7,567	55.07	137
2012	41,347.66	6,425	7,192	34,156	57.07	598
2013	70,414.26	9,900	11,082	59,332	58.07	1,022
2014	135,799.80	17,084	19,124	116,676	59.07	1,975
2015	62,613.85	6,950	7,780	54,834	60.07	913
2016	120,936.88	11,634	13,023	107,914	61.07	1,767
2017	20,684.00	1,684	1,885	18,799	62.07	303

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 70-S4						
NET SALVAGE PERCENT.. 0						
2018	96,788.28	6,446	7,215	89,573	63.07	1,420
2020	92,965.26	3,440	3,851	89,114	65.07	1,370
2021	460,836.23	10,231	11,452	449,384	66.07	6,802
	2,496,725.64	535,342	599,264	1,897,462		35,218
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						53.9 1.41

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 100-R2.5						
NET SALVAGE PERCENT.. 0						
1882	90.28	84	73	17	11.02	2
1884	1.87	2	2			
1885	192.23	177	154	38	11.76	3
1886	19.52	18	16	4	10.56	
1887	80.19	74	64	16	11.56	1
1888	24.04	22	19	5	12.56	
1889	74.65	69	60	15	11.42	1
1890	1,355.28	1,239	1,077	278	12.43	22
1891	80.03	73	63	17	13.42	1
1892	10.09	9	8	2	12.36	
1893	389.70	353	307	83	13.36	6
1894	0.89	1	1			
1895	53.77	49	43	11	13.35	1
1896	2,616.99	2,351	2,044	573	14.34	40
1897	11.16	10	9	2	13.39	
1898	101.10	91	79	22	14.39	2
1899	363.78	328	285	79	13.48	6
1900	494.58	442	384	111	14.49	8
1901	1,603.10	1,422	1,236	367	15.48	24
1902	227.18	203	177	50	14.64	3
1903	1,135.89	1,004	873	263	15.64	17
1904	379.48	337	293	86	14.83	6
1905	584.67	515	448	137	15.84	9
1906	245.83	215	187	59	16.83	4
1907	719.95	632	550	170	16.08	11
1908	467.41	407	354	113	17.08	7
1909	320.17	280	243	77	16.36	5
1910	1,106.20	958	833	273	17.38	16
1911	585.96	503	437	149	18.36	8
1912	565.17	487	423	142	17.71	8
1913	214.21	183	159	55	18.71	3
1914	148.86	128	111	38	18.08	2
1915	328.46	279	243	85	19.09	4
1916	880.32	741	644	236	20.08	12
1917	445.53	376	327	119	19.50	6
1919	128.08	107	93	35	19.95	2
1920	274.86	228	198	77	20.96	4
1921	406.16	334	290	116	21.95	5
1922	585.01	482	419	166	21.45	8
1923	722.22	589	512	210	22.45	9
1924	1,243.92	1,017	884	360	21.98	16
1925	2,084.65	1,687	1,467	618	22.99	27
1926	1,332.54	1,067	928	405	23.98	17

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 100-R2.5						
NET SALVAGE PERCENT.. 0						
1927	4,181.07	3,354	2,916	1,265	23.55	54
1928	568.15	451	392	176	24.55	7
1929	496.38	395	343	153	24.14	6
1930	1,243.12	977	850	393	25.15	16
1931	1,882.95	1,465	1,274	609	26.14	23
1932	198.28	154	134	64	25.78	2
1933	183.56	141	123	61	26.78	2
1934	287.60	221	192	96	26.44	4
1935	355.01	270	235	120	27.45	4
1936	657.48	495	430	227	28.44	8
1937	1,011.34	761	662	349	28.14	12
1938	990.67	737	641	350	29.14	12
1939	689.06	512	445	244	28.85	8
1940	908.86	667	580	329	29.87	11
1941	1,561.30	1,133	985	576	30.85	19
1942	903.48	655	570	333	30.61	11
1943	632.84	453	394	239	31.61	8
1945	221.92	156	136	86	32.40	3
1946	757.83	528	459	299	33.38	9
1947	2,116.59	1,470	1,278	839	33.20	25
1948	1,359.36	932	810	549	34.20	16
1949	1,489.18	1,007	876	613	35.20	17
1950	2,262.22	1,525	1,326	936	35.03	27
1951	3,009.88	2,002	1,741	1,269	36.02	35
1952	2,065.32	1,369	1,190	875	35.88	24
1953	18,333.52	11,977	10,415	7,919	36.88	215
1954	9,081.52	5,848	5,085	3,997	37.88	106
1955	12,336.16	7,910	6,878	5,458	37.77	145
1956	11,193.83	7,072	6,149	5,045	38.76	130
1957	4,903.44	3,051	2,653	2,250	39.77	57
1958	7,275.85	4,505	3,917	3,359	39.67	85
1959	13,811.34	8,419	7,321	6,490	40.67	160
1960	10,453.48	6,337	5,510	4,943	40.60	122
1961	11,186.67	6,674	5,803	5,384	41.59	129
1962	8,394.40	4,926	4,283	4,111	42.60	97
1963	6,302.68	3,675	3,196	3,107	42.54	73
1964	17,936.16	10,283	8,942	8,994	43.54	207
1965	16,073.71	9,058	7,876	8,198	44.54	184
1966	12,536.75	7,013	6,098	6,439	44.51	145
1967	11,693.97	6,425	5,587	6,107	45.52	134
1968	20,355.46	11,094	9,647	10,708	45.50	235
1969	29,582.47	15,827	13,762	15,820	46.50	340
1970	13,851.41	7,272	6,323	7,528	47.50	158

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 100-R2.5						
NET SALVAGE PERCENT.. 0						
1971	26,262.64	13,662	11,880	14,383	47.50	303
1972	9,944.35	5,072	4,410	5,534	48.51	114
1973	6,787.31	3,394	2,951	3,836	49.50	77
1974	20,130.79	9,959	8,660	11,471	49.54	232
1975	15,794.25	7,652	6,654	9,140	50.54	181
1976	13,670.01	6,548	5,694	7,976	50.58	158
1977	33,571.85	15,732	13,680	19,892	51.59	386
1978	24,643.50	11,297	9,823	14,820	52.58	282
1979	49,480.43	22,385	19,465	30,015	52.65	570
1980	25,871.22	11,435	9,943	15,928	53.65	297
1981	58,160.90	25,102	21,827	36,334	54.65	665
1982	46,641.20	19,832	17,245	29,396	54.74	537
1983	52,618.58	21,826	18,979	33,640	55.73	604
1984	41,824.06	17,068	14,841	26,983	55.84	483
1985	74,966.62	29,799	25,912	49,055	56.84	863
1986	121,895.57	47,161	41,009	80,887	57.84	1,398
1987	64,317.41	24,428	21,241	43,076	57.96	743
1988	92,447.78	34,132	29,679	62,769	58.95	1,065
1989	190,674.35	68,986	59,987	130,687	59.09	2,212
1990	209,434.69	73,512	63,922	145,513	60.09	2,422
1991	180,719.52	61,481	53,461	127,259	61.09	2,083
1992	74,447.52	24,746	21,518	52,930	61.25	864
1993	95,516.96	30,718	26,711	68,806	62.24	1,105
1994	110,404.08	34,612	30,097	80,307	62.41	1,287
1995	169,940.25	51,407	44,701	125,239	63.41	1,975
1996	182,913.10	53,319	46,363	136,550	64.41	2,120
1997	253,171.61	71,648	62,301	190,871	64.59	2,955
1998	168,032.34	45,705	39,743	128,289	65.59	1,956
1999	183,975.59	48,422	42,105	141,871	65.79	2,156
2000	237,586.61	59,872	52,062	185,525	66.79	2,778
2001	211,846.71	51,479	44,763	167,084	66.99	2,494
2002	198,665.61	46,011	40,009	158,657	68.00	2,333
2003	109,642.04	24,165	21,013	88,629	68.99	1,285
2004	338,293.98	71,346	62,039	276,255	69.22	3,991
2005	307,349.06	61,316	53,317	254,032	70.22	3,618
2006	461,511.29	87,595	76,168	385,343	70.45	5,470
2007	1,517,327.98	272,816	237,227	1,280,101	70.71	18,104
2008	1,681,103.12	282,762	245,875	1,435,228	71.71	20,014
2009	1,057,380.36	167,066	145,272	912,108	71.97	12,673
2010	443,906.02	64,899	56,433	387,473	72.97	5,310
2011	835,701.32	113,405	98,611	737,090	73.25	10,063
2012	552,029.15	69,004	60,002	492,027	73.53	6,692
2013	781,047.04	88,258	76,745	704,302	74.54	9,449

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 100-R2.5						
NET SALVAGE PERCENT.. 0						
2014	1,063,473.80	108,474	94,323	969,151	74.83	12,951
2015	1,171,962.70	106,414	92,532	1,079,431	75.14	14,366
2016	818,385.12	64,898	56,432	761,953	75.47	10,096
2017	1,080,110.43	73,015	63,490	1,016,620	75.80	13,412
2018	1,391,188.16	77,628	67,501	1,323,687	76.15	17,383
2019	1,588,281.53	70,043	60,906	1,527,376	75.87	20,131
2020	1,877,002.22	60,064	52,229	1,824,773	75.62	24,131
2021	2,994,359.56	58,689	51,033	2,943,327	74.84	39,328
2022	2,668,464.17	18,412	16,010	2,652,454	71.96	36,860
	26,272,908.71	3,167,440	2,754,238	23,518,671		326,436
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						72.0 1.24

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - COPPER, PLASTIC AND GALVANIZED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 70-R2						
NET SALVAGE PERCENT.. 0						
1891	14.43	14	14			
1906	24.48	24	24			
1917	2.63	2	2	1	6.85	
1924	35.45	33	34	1	7.88	
1927	1,148.78	1,042	1,087	62	9.77	6
1930	267.05	242	252	15	9.54	2
1935	3,523.15	3,114	3,248	275	11.50	24
1939	1,210.40	1,051	1,096	114	12.65	9
1953	203.97	163	170	34	17.46	2
1954	360.77	284	296	65	18.45	4
1956	312.27	243	253	59	18.97	3
1958	732.22	557	581	151	20.25	7
1961	86.05	64	67	19	21.14	1
1962	2.95	2	2	1	21.47	
1968	22,139.10	15,203	15,859	6,280	24.87	253
1969	3,116.76	2,118	2,209	908	25.24	36
1970	257.44	173	180	77	25.62	3
1972	16,730.07	10,983	11,457	5,273	26.42	200
1973	3,672.00	2,381	2,484	1,188	26.84	44
1974	50.42	32	33	17	27.83	1
1977	16,383.00	9,989	10,420	5,963	29.13	205
1978	107,556.30	64,620	67,407	40,149	29.57	1,358
1979	26,374.50	15,603	16,276	10,098	30.03	336
1982	2,610.96	1,459	1,522	1,089	31.96	34
1984	216,234.00	116,550	121,577	94,657	32.93	2,874
1985	161,228.75	85,258	88,936	72,293	33.42	2,163
1986	48,465.96	25,120	26,203	22,263	33.92	656
1987	3,584.49	1,819	1,897	1,687	34.43	49
1988	43,908.20	21,664	22,598	21,310	35.43	601
1989	20,836.80	10,052	10,486	10,351	35.94	288
1990	1,600.00	754	787	813	36.47	22
1991	9,154.13	4,210	4,392	4,762	36.99	129
1992	5,226.00	2,343	2,444	2,782	37.52	74
1993	3,118.96	1,362	1,421	1,698	38.07	45
1994	36,838.88	15,642	16,317	20,522	38.62	531
1996	6,116.35	2,448	2,554	3,562	39.72	90
1999	25,101.19	9,084	9,476	15,625	41.44	377
2002	5,679.57	1,840	1,919	3,761	42.79	88
2004	34,703.88	10,272	10,715	23,989	44.00	545
2006	7.85	2	2	6	45.23	
2009	54,369.02	12,184	12,709	41,660	46.74	891



THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - COPPER, PLASTIC AND GALVANIZED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 70-R2						
NET SALVAGE PERCENT.. 0						
2013	211,025.90	34,693	36,189	174,837	48.30	3,620
2014	22,339.72	3,324	3,467	18,873	48.64	388
2015	69,849.76	9,276	9,676	60,174	48.99	1,228
2016	239,088.41	27,830	29,031	210,057	49.36	4,256
2017	461,408.99	46,187	48,179	413,230	49.45	8,357
2018	34,409.03	2,863	2,987	31,422	49.56	634
2019	279,443.38	18,499	19,297	260,146	49.41	5,265
2020	737,538.46	35,771	37,314	700,224	49.05	14,276
2021	37,175.19	1,123	1,171	36,004	48.25	746
	2,975,268.02	629,566	656,717	2,318,551		50,721
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.7 1.70

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VAULTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 95-R2.5						
NET SALVAGE PERCENT.. 0						
1896	466.07	424	399	67	12.39	5
1898	253.44	230	217	36	12.49	3
1899	42.37	39	37	5	11.64	
1901	458.73	418	394	65	11.84	5
1925	530.34	440	414	116	20.14	6
1927	1,006.24	826	778	228	20.78	11
1930	246.47	201	189	57	21.14	3
1931	221.10	178	168	53	22.14	2
1936	125.78	98	92	34	24.61	1
1953	1,533.59	1,034	974	560	33.59	17
1955	164.79	109	103	62	34.54	2
1956	1,172.15	772	727	445	34.51	13
1957	126.66	82	77	50	35.52	1
1958	125.67	81	76	50	35.50	1
1962	292.60	179	169	124	38.51	3
1963	1,000.87	607	572	429	38.54	11
1967	368.20	210	198	170	41.59	4
1971	318.98	173	163	156	43.73	4
1976	1,367.49	680	641	726	46.95	15
1978	5,621.49	2,702	2,545	3,076	48.09	64
1983	1,821.83	792	746	1,076	51.41	21
1985	2,429.24	1,011	952	1,477	52.59	28
1986	3,732.48	1,512	1,424	2,308	53.59	43
1995	2,430.54	769	724	1,707	59.46	29
2000	38,609.58	10,162	9,573	29,037	62.97	461
2001	23,977.97	6,083	5,731	18,247	63.25	288
2004	2,095.00	461	434	1,661	65.53	25
2009	5,087.36	838	789	4,298	68.47	63
2012	22,787.25	2,967	2,795	19,992	70.15	285
2014	3,746.54	401	378	3,369	70.87	48
2015	12,480.93	1,188	1,119	11,362	71.24	159
2016	49,698.73	4,135	3,896	45,803	71.62	640
2017	46,420.05	3,296	3,106	43,314	72.02	601
2018	35,672.67	2,087	1,966	33,707	72.42	465
2021	4,150.00	85	80	4,070	71.49	57
	270,583.20	45,270	42,646	227,937		3,384

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 67.4 1.25

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VENTURI TUBES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 45-L1						
NET SALVAGE PERCENT.. 0						
1903	1,172.27	1,135	1,172			
1925	1,405.02	1,301	1,405			
1926	2,646.45	2,452	2,646			
1953	4,803.00	4,039	4,713	90	13.14	7
	10,026.74	8,927	9,936	91		7
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.0	0.07

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - EMERGENCY BYPASS PIPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 45-S3						
NET SALVAGE PERCENT.. 0						
1980	1,657.74	1,367	1,210	448	9.05	50
1981	824.70	671	594	231	9.52	24
1982	133.19	107	95	38	9.75	4
1983	3,163.37	2,512	2,224	939	10.25	92
1986	332.03	252	223	109	11.58	9
1988	516.86	380	336	181	12.45	15
2011	3,116.00	853	756	2,360	30.52	77
2012	1,349.82	337	298	1,052	31.52	33
	11,093.71	6,479	5,736	5,358		304
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					17.6	2.74

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - METERING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 26-01						
NET SALVAGE PERCENT.. 0						
1957	117.00	117	117			
1970	7,061.01	7,061	7,061			
1975	597.85	571	598			
1976	3.76	4	4			
1977	461.03	432	461			
1980	489.39	441	488	1	4.67	
1982	20,423.77	17,948	19,863	561	5.59	100
1983	2,587.27	2,248	2,488	99	5.95	17
1984	1,503.25	1,291	1,429	74	6.34	12
1985	16,506.53	13,989	15,481	1,026	6.75	152
1986	3,234.29	2,692	2,979	255	7.36	35
1987	3,131.14	2,568	2,842	289	7.79	37
1988	1,153.21	931	1,030	123	8.24	15
1989	2,361.09	1,882	2,083	278	8.52	33
1990	1,491.71	1,168	1,293	199	9.00	22
1992	1,374.93	1,040	1,151	224	9.82	23
1993	969.99	721	798	172	10.18	17
1997	1,449.68	994	1,100	350	11.67	30
1998	1,792.43	1,203	1,331	461	12.00	38
1999	2,099.15	1,376	1,523	576	12.34	47
2001	9,693.44	6,044	6,689	3,004	12.98	231
2003	1,685.89	993	1,099	587	13.61	43
2004	5,664.92	3,238	3,583	2,082	13.86	150
2005	32,971.35	18,233	20,178	12,793	14.15	904
2006	1,763.71	940	1,040	724	14.46	50
2007	13,095.38	6,739	7,458	5,637	14.62	386
2008	94.40	47	52	42	14.83	3
2009	14,701.99	6,947	7,688	7,014	15.07	465
2012	2,258.68	915	1,013	1,246	15.41	81
2016	11,936.77	3,545	3,923	8,014	15.38	521
2020	4,073.80	627	694	3,380	13.73	246
	166,748.81	106,945	117,537	49,212		3,658

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.5 2.19

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - AUTOMATIC FLUSHERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 25-R3						
NET SALVAGE PERCENT.. 0						
2016	36,560.87	10,361	9,658	26,903	16.44	1,636
2017	15,245.98	3,690	3,440	11,806	17.23	685
2018	28,881.03	5,770	5,378	23,503	18.02	1,304
2019	3,379.86	530	494	2,886	18.82	153
2021	42,743.53	2,936	2,737	40,007	20.33	1,968
	126,811.27	23,287	21,707	105,104		5,746
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					18.3	4.53

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CLEANING AND LINING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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-L4						
NET SALVAGE PERCENT.. 0						
2001	423,198.58	161,069	156,745	266,454	34.99	7,615
2002	350,859.29	127,292	123,875	226,984	36.00	6,305
2003	519,442.95	179,312	174,498	344,945	36.99	9,325
2004	444,974.72	145,685	141,774	303,201	38.00	7,979
2007	482,308.42	132,345	128,792	353,516	40.99	8,624
2008	494,024.64	126,767	123,364	370,661	42.00	8,825
2009	436,535.16	104,332	101,531	335,004	42.99	7,793
2010	531,022.23	117,462	114,309	416,713	44.00	9,471
2011	763,220.30	155,392	151,220	612,000	44.99	13,603
2012	642,844.87	119,441	116,234	526,611	46.00	11,448
2013	543,521.00	91,420	88,966	454,555	46.99	9,673
2014	487,826.96	73,369	71,399	416,428	48.00	8,676
2015	598,532.99	79,485	77,351	521,182	48.99	10,639
2016	531,949.28	61,174	59,532	472,417	50.00	9,448
2017	597,689.14	58,215	56,652	541,037	50.99	10,611
2018	777,234.57	61,868	60,207	717,028	52.00	13,789
2019	697,448.58	43,242	42,081	655,368	52.99	12,368
2020	4,475.45	198	193	4,282	54.00	79
2022	1,334,232.08	11,741	11,426	1,322,806	56.00	23,622
	10,661,341.21	1,849,809	1,800,149	8,861,192		189,893
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.7 1.78

THE YORK WATER COMPANY

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 78-R1.5						
NET SALVAGE PERCENT.. 0						
1906	326.10	300	216	110	10.08	11
1923	4,824.01	4,176	3,003	1,821	15.45	118
1924	6,970.91	6,042	4,345	2,626	15.14	173
1925	9,243.39	7,931	5,703	3,540	16.14	219
1926	11,881.18	10,204	7,338	4,543	15.87	286
1927	10,388.67	8,830	6,350	4,039	16.85	240
1928	6,110.38	5,197	3,737	2,373	16.61	143
1929	2,372.65	1,997	1,436	937	17.61	53
1930	4,430.58	3,730	2,682	1,749	17.38	101
1931	1,135.69	956	687	449	17.20	26
1932	843.11	702	505	338	18.20	19
1933	1,899.92	1,581	1,137	763	18.02	42
1934	2,634.40	2,168	1,559	1,075	19.03	56
1935	1,661.64	1,367	983	679	18.88	36
1936	4,773.68	3,881	2,791	1,983	19.88	100
1937	5,328.96	4,328	3,112	2,217	19.77	112
1938	7,216.16	5,854	4,210	3,006	19.67	153
1939	6,517.44	5,224	3,757	2,760	20.67	134
1940	7,252.32	5,803	4,173	3,079	20.60	149
1941	11,094.10	8,771	6,307	4,787	21.59	222
1942	8,577.70	6,767	4,866	3,712	21.54	172
1943	8,166.95	6,427	4,622	3,545	21.52	165
1944	3,054.15	2,374	1,707	1,347	22.51	60
1945	2,507.39	1,943	1,397	1,110	22.50	49
1946	10,225.99	7,823	5,625	4,601	23.50	196
1947	15,489.63	11,812	8,494	6,996	23.50	298
1948	19,319.32	14,681	10,557	8,762	23.54	372
1949	24,522.98	18,385	13,220	11,303	24.54	461
1950	28,531.85	21,308	15,322	13,210	24.58	537
1951	33,008.59	24,308	17,480	15,529	25.59	607
1952	29,307.72	21,488	15,452	13,856	25.65	540
1953	63,217.48	46,136	33,176	30,041	25.73	1,168
1954	55,210.81	39,708	28,554	26,657	26.74	997
1955	67,126.62	48,029	34,537	32,590	26.84	1,214
1956	55,107.85	39,215	28,199	26,909	26.95	998
1957	50,311.05	35,258	25,354	24,957	27.96	893
1958	38,886.38	27,088	19,479	19,407	28.09	691
1959	74,566.54	51,615	37,116	37,451	28.24	1,326
1960	47,291.06	32,215	23,166	24,125	29.25	825
1961	48,043.35	32,501	23,371	24,672	29.41	839
1962	45,143.05	30,318	21,801	23,342	29.59	789
1963	53,583.44	35,387	25,446	28,137	30.59	920
1964	62,516.57	40,961	29,455	33,062	30.79	1,074



THE YORK WATER COMPANY

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 78-R1.5						
NET SALVAGE PERCENT.. 0						
1965	66,258.88	43,055	30,960	35,299	30.99	1,139
1966	49,229.58	31,428	22,600	26,630	32.00	832
1967	54,403.85	34,421	24,752	29,652	32.22	920
1968	70,902.21	44,442	31,958	38,944	32.45	1,200
1969	75,433.37	46,407	33,371	42,062	33.46	1,257
1970	108,333.62	65,975	47,442	60,892	33.71	1,806
1971	75,186.70	45,308	32,581	42,606	33.97	1,254
1972	79,601.41	47,029	33,818	45,783	34.97	1,309
1973	85,151.28	49,737	35,765	49,386	35.25	1,401
1974	97,468.28	56,259	40,455	57,013	35.53	1,605
1975	59,107.72	33,691	24,227	34,881	35.83	974
1976	78,792.21	43,966	31,616	47,176	36.83	1,281
1977	168,174.49	92,597	66,586	101,588	37.14	2,735
1978	186,362.88	101,176	72,755	113,608	37.47	3,032
1979	204,564.73	109,442	78,699	125,866	37.80	3,330
1980	142,448.59	74,472	53,552	88,897	38.80	2,291
1981	65,209.41	33,557	24,131	41,078	39.15	1,049
1982	258,719.20	130,964	94,175	164,544	39.50	4,166
1983	358,798.32	178,574	128,411	230,387	39.87	5,778
1984	446,222.65	218,203	156,908	289,315	40.24	7,190
1985	338,327.60	161,112	115,854	222,474	41.24	5,395
1986	457,226.80	213,616	153,609	303,618	41.62	7,295
1987	462,111.90	211,647	152,193	309,919	42.02	7,376
1988	512,242.64	229,741	165,205	347,038	42.42	8,181
1989	764,428.06	335,431	241,205	523,223	42.84	12,213
1990	889,177.06	381,457	274,302	614,875	43.26	14,213
1991	1,048,786.14	439,441	315,998	732,788	43.68	16,776
1992	884,405.41	361,456	259,920	624,485	44.13	14,151
1993	824,924.28	328,485	236,210	588,714	44.58	13,206
1994	813,437.63	315,288	226,721	586,717	45.03	13,029
1995	925,609.47	348,770	250,797	674,812	45.49	14,834
1996	738,272.34	269,986	194,144	544,128	45.96	11,839
1997	745,242.95	264,114	189,922	555,321	46.45	11,955
1998	900,580.72	308,899	222,126	678,455	46.93	14,457
1999	1,325,669.40	439,327	315,916	1,009,753	47.42	21,294
2000	1,123,600.56	358,990	258,146	865,455	47.92	18,060
2001	1,139,230.89	352,706	253,628	885,603	47.94	18,473
2002	1,223,764.67	363,703	261,535	962,230	48.47	19,852
2003	961,482.62	273,734	196,839	764,644	48.99	15,608
2004	1,350,046.83	369,643	265,807	1,084,240	49.07	22,096
2005	1,737,735.72	453,201	325,893	1,411,843	49.61	28,459
2006	2,197,248.45	547,554	393,741	1,803,507	49.72	36,273
2007	1,834,795.74	432,278	310,847	1,523,949	50.29	30,303

THE YORK WATER COMPANY

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 78-R1.5						
NET SALVAGE PERCENT.. 0						
2008	1,766,981.53	394,567	283,729	1,483,253	50.44	29,406
2009	1,707,799.34	359,663	258,630	1,449,169	50.60	28,640
2010	1,107,128.59	218,658	157,235	949,894	50.79	18,702
2011	1,329,855.01	244,693	175,956	1,153,899	51.00	22,625
2012	1,582,203.00	269,133	193,531	1,388,672	51.23	27,107
2013	1,291,662.22	201,241	144,711	1,146,951	51.48	22,280
2014	1,389,497.21	197,309	141,883	1,247,614	51.38	24,282
2015	1,896,344.98	241,784	173,865	1,722,480	51.32	33,564
2016	1,112,613.68	125,837	90,488	1,022,126	50.97	20,053
2017	2,161,439.56	211,605	152,163	2,009,277	50.68	39,646
2018	2,466,657.77	202,019	145,270	2,321,388	50.45	46,014
2019	2,187,564.15	143,942	103,507	2,084,057	49.69	41,941
2020	2,126,652.09	104,206	74,934	2,051,718	48.52	42,286
2021	3,545,152.39	110,609	79,537	3,465,615	46.58	74,401
2022	2,327,499.96	27,697	19,917	2,307,583	41.52	55,578
	54,878,390.50	12,979,034	9,333,103	45,545,288		963,996
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.2 1.76

THE YORK WATER COMPANY

ACCOUNT 334 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 28-L2						
NET SALVAGE PERCENT.. 0						
1970	6,497.37	5,970	4,623	1,874	4.64	404
1971	5,729.13	5,223	4,044	1,685	4.99	338
1972	6,188.36	5,625	4,355	1,833	5.06	362
1973	7,010.27	6,316	4,891	2,119	5.45	389
1974	5,690.72	5,106	3,954	1,737	5.56	312
1975	5,559.45	4,965	3,844	1,715	5.69	301
1976	2,869.13	2,548	1,973	896	5.85	153
1977	7,428.94	6,558	5,078	2,351	6.05	389
1978	12,637.22	11,078	8,578	4,059	6.26	648
1979	12,016.04	10,454	8,095	3,921	6.50	603
1980	8,994.03	7,760	6,009	2,985	6.76	442
1981	74,692.12	64,161	49,680	25,012	6.81	3,673
1982	36,556.47	31,091	24,074	12,482	7.12	1,753
1983	48,938.75	41,368	32,032	16,907	7.23	2,338
1984	99,032.84	83,118	64,359	34,674	7.37	4,705
1985	594,340.15	492,589	381,416	212,924	7.75	27,474
1986	247,389.74	203,156	157,306	90,084	7.95	11,331
1987	133,129.18	108,700	84,167	48,962	7.98	6,136
1988	84,009.38	67,821	52,514	31,495	8.24	3,822
1989	37,146.97	29,740	23,028	14,119	8.34	1,693
1990	45,098.39	35,619	27,580	17,518	8.65	2,025
1991	38,485.55	30,188	23,375	15,111	8.66	1,745
1992	79,132.23	61,304	47,468	31,664	8.87	3,570
1993	39,925.05	30,503	23,619	16,306	9.11	1,790
1994	40,934.23	30,914	23,937	16,997	9.24	1,840
1995	107,029.94	80,058	61,990	45,040	9.26	4,864
1996	133,111.16	98,063	75,931	57,180	9.47	6,038
1997	14,554.90	10,579	8,191	6,364	9.59	664
1998	88,423.65	63,258	48,981	39,443	9.75	4,045
1999	146,418.28	103,225	79,928	66,490	9.83	6,764
2000	126,186.71	87,170	67,497	58,690	10.07	5,828
2001	459,036.44	310,859	240,701	218,335	10.25	21,301
2002	123,305.74	81,900	63,416	59,890	10.36	5,781
2003	543,402.90	351,799	272,401	271,002	10.62	25,518
2004	696,315.02	439,236	340,105	356,210	10.83	32,891
2005	1,101,968.61	673,082	521,174	580,795	11.15	52,089
2006	2,111,448.33	1,247,233	965,745	1,145,703	11.43	100,236
2007	1,220,315.84	694,116	537,461	682,855	11.75	58,115
2008	687,696.79	373,970	289,569	398,128	12.17	32,714
2009	519,461.09	268,561	207,949	311,512	12.61	24,704
2010	631,481.59	308,668	239,005	392,477	13.07	30,029
2011	512,171.69	234,421	181,515	330,657	13.63	24,260
2012	783,489.60	332,356	257,347	526,143	14.25	36,922

THE YORK WATER COMPANY

ACCOUNT 334 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 28-L2						
NET SALVAGE PERCENT.. 0						
2013	696,470.99	271,902	210,536	485,935	14.83	32,767
2014	760,638.56	269,570	208,731	551,908	15.48	35,653
2015	752,254.75	238,615	184,762	567,493	16.14	35,161
2016	1,042,430.77	290,004	224,553	817,878	16.86	48,510
2017	805,656.17	192,310	148,907	656,749	17.54	37,443
2018	884,846.20	174,846	135,385	749,461	18.28	40,999
2019	1,037,131.04	160,755	124,474	912,657	19.07	47,858
2020	990,768.75	110,768	85,769	905,000	19.87	45,546
2021	911,041.87	61,495	47,616	863,426	20.72	41,671
2022	964,000.08	21,786	16,869	947,131	21.62	43,808
9999	22,490.00	9,785	7,577	14,913		1,052
	20,552,979.17	8,942,265	6,924,084	13,628,895		961,467
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.2 4.68

THE YORK WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 70-R2						
NET SALVAGE PERCENT.. 0						
1938	67.98	59	36	32	12.58	3
1939	160.71	140	87	74	12.65	6
1940	164.77	143	88	77	12.74	6
1941	1,061.92	909	562	500	13.73	36
1942	44.26	38	23	21	13.84	2
1943	442.52	376	232	211	13.96	15
1944	564.73	479	296	269	14.09	19
1945	1,464.17	1,226	758	706	15.09	47
1946	916.55	764	472	445	15.25	29
1947	305.86	254	157	149	15.41	10
1948	1,204.77	996	616	589	15.59	38
1949	1,942.21	1,584	979	963	16.59	58
1950	1,350.80	1,097	678	673	16.79	40
1951	553.26	447	276	277	16.99	16
1952	2,578.46	2,072	1,281	1,297	17.22	75
1953	7,352.49	5,876	3,633	3,719	17.46	213
1954	7,622.65	6,005	3,713	3,910	18.45	212
1955	7,587.51	5,941	3,673	3,915	18.71	209
1956	10,668.14	8,300	5,132	5,536	18.97	292
1957	10,395.36	8,035	4,968	5,427	19.25	282
1958	6,062.76	4,614	2,853	3,210	20.25	159
1959	7,875.97	5,951	3,679	4,197	20.54	204
1960	12,773.21	9,580	5,923	6,850	20.83	329
1961	10,685.67	7,952	4,917	5,769	21.14	273
1962	9,979.09	7,366	4,554	5,425	21.47	253
1963	5,117.84	3,715	2,297	2,821	22.47	126
1964	19,079.29	13,729	8,489	10,590	22.80	464
1965	3,674.58	2,620	1,620	2,055	23.15	89
1966	9,227.02	6,516	4,029	5,198	23.50	221
1967	8,372.20	5,855	3,620	4,752	23.87	199
1968	19,248.05	13,218	8,173	11,075	24.87	445
1969	4,528.79	3,077	1,902	2,627	25.24	104
1970	17,491.24	11,754	7,267	10,224	25.62	399
1971	71,516.06	47,515	29,378	42,138	26.02	1,619
1972	12,080.04	7,931	4,904	7,176	26.42	272
1973	20,054.67	13,003	8,040	12,015	26.84	448
1974	20,004.87	12,711	7,859	12,146	27.83	436
1975	11,837.65	7,422	4,589	7,249	28.26	257
1976	28,359.01	17,537	10,843	17,516	28.69	611
1977	19,883.24	12,123	7,496	12,387	29.13	425
1978	25,012.21	15,027	9,291	15,721	29.57	532
1979	47,000.27	27,805	17,192	29,808	30.03	993
1980	42,785.00	24,730	15,290	27,495	31.03	886

THE YORK WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 70-R2						
NET SALVAGE PERCENT.. 0						
1981	45,352.47	25,787	15,944	29,408	31.49	934
1982	46,793.76	26,153	16,170	30,624	31.96	958
1983	33,601.78	18,447	11,406	22,196	32.45	684
1984	31,302.02	16,872	10,432	20,870	32.93	634
1985	78,511.53	41,517	25,670	52,842	33.42	1,581
1986	89,821.34	46,554	28,784	61,037	33.92	1,799
1987	46,596.16	23,652	14,624	31,972	34.43	929
1988	127,930.03	63,121	39,027	88,903	35.43	2,509
1989	151,414.33	73,042	45,161	106,253	35.94	2,956
1990	249,045.74	117,350	72,557	176,489	36.47	4,839
1991	158,262.97	72,785	45,003	113,260	36.99	3,062
1992	74,738.00	33,513	20,721	54,017	37.52	1,440
1993	105,097.25	45,885	28,370	76,727	38.07	2,015
1994	47,092.43	19,995	12,363	34,729	38.62	899
1995	148,009.64	61,054	37,749	110,261	39.17	2,815
1996	68,002.36	27,215	16,827	51,175	39.72	1,288
1997	131,762.26	51,071	31,577	100,185	40.29	2,487
1998	89,225.70	33,442	20,677	68,549	40.86	1,678
1999	210,282.19	76,101	47,053	163,229	41.44	3,939
2000	231,639.67	80,796	49,956	181,684	42.01	4,325
2001	151,347.48	50,762	31,386	119,961	42.60	2,816
2002	179,720.75	58,212	35,992	143,729	42.79	3,359
2003	115,753.73	35,884	22,187	93,567	43.40	2,156
2004	249,162.10	73,752	45,600	203,562	44.00	4,626
2005	307,248.32	86,583	53,534	253,714	44.61	5,687
2006	517,169.41	138,239	85,472	431,697	45.23	9,544
2007	704,494.56	179,083	110,726	593,769	45.48	13,056
2008	324,510.73	77,623	47,994	276,517	46.11	5,997
2009	233,891.81	52,415	32,408	201,484	46.74	4,311
2010	252,459.73	53,017	32,780	219,680	47.02	4,672
2011	193,865.55	37,687	23,302	170,564	47.67	3,578
2012	198,863.46	35,716	22,083	176,780	47.98	3,684
2013	288,966.04	47,506	29,373	259,593	48.30	5,375
2014	255,900.86	38,078	23,543	232,358	48.64	4,777
2015	415,615.22	55,194	34,126	381,489	48.99	7,787
2016	331,042.11	38,533	23,825	307,217	49.36	6,224
2017	270,422.07	27,069	16,737	253,685	49.45	5,130
2018	422,116.81	35,120	21,715	400,402	49.56	8,079
2019	424,840.80	28,124	17,389	407,452	49.41	8,246

THE YORK WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 70-R2						
NET SALVAGE PERCENT.. 0						
2020	608,166.52	29,496	18,237	589,930	49.05	12,027
2021	875,722.14	26,447	16,352	859,370	48.25	17,811
2022	962,383.89	10,586	6,545	955,839	44.95	21,264
	10,937,243.57	2,495,970	1,543,242	9,394,002		213,329
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.0 1.95

THE YORK WATER COMPANY

ACCOUNT 336 BACKFLOW PREVENTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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-S2.5						
NET SALVAGE PERCENT.. 0						
2002	13,490.00	7,217	7,651	5,839	17.82	328
2003	12,199.00	6,256	6,632	5,567	18.52	301
2004	40,475.85	19,841	21,034	19,442	19.24	1,010
2005	31,140.00	14,496	15,368	15,772	20.09	785
2006	23,160.36	10,242	10,858	12,302	20.81	591
2007	21,223.13	8,850	9,382	11,841	21.67	546
2008	49,613.34	19,424	20,592	29,021	22.54	1,288
2009	64,387.79	23,553	24,969	39,419	23.40	1,685
2010	13,251.50	4,506	4,777	8,474	24.26	349
2011	29,535.57	9,274	9,831	19,705	25.13	784
2012	12,360.00	3,556	3,770	8,590	26.00	330
2013	14,513.99	3,778	4,005	10,509	27.00	389
2014	44,369.40	10,374	10,998	33,371	27.86	1,198
2015	29,819.20	6,149	6,519	23,300	28.87	807
2016	26,479.10	4,750	5,035	21,444	29.73	721
2017	26,677.00	4,050	4,293	22,384	30.73	728
2018	42,044.96	5,222	5,536	36,509	31.73	1,151
2019	24,693.52	2,385	2,528	22,166	32.73	677
2020	28,665.00	1,978	2,097	26,568	33.73	788
2021	14,020.50	580	615	13,406	34.73	386
2022	32,000.04	442	469	31,531	35.73	882
	594,119.25	166,923	176,959	417,160		15,724

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.5 2.65



THE YORK WATER COMPANY

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1911	868.76	869	869	869		
1925	18.08	18	18	18		
1926	15.20	15	15	15		
1927	4.21	4	4	4		
1928	2,268.71	2,269	2,269	2,269		
1929	21,232.80	21,233	21,233	21,233		
1930	3,080.00	3,080	3,080	3,080		
1931	305.32	305	305	305		
1937	383.44	383	383	383		
1938	196.35	196	196	196		
1939	784.41	784	784	784		
1940	124.73	125	125	125		
1942	248.00	248	248	248		
1943	63.36	63	63	63		
1947	691.68	692	692	692		
1948	44.10	44	44	44		
1949	11.58	12	12	12		
1950	46.00	46	46	46		
1952	31.00	31	31	31		
1953	300.08	300	300	300		
1954	323.25	323	323	323		
1955	293.11	293	293	293		
1956	34.10	34	34	34		
1957	851.79	852	852	852		
1958	485.66	486	486	486		
1959	151.27	151	151	151		
1960	400.63	401	401	401		
1961	440.91	441	441	441		
1962	1,117.51	1,118	1,118	1,118		
1963	520.65	521	521	521		
1964	707.91	708	708	708		
1965	1,405.79	1,406	1,406	1,406		
1966	928.58	929	929	929		
1967	596.65	597	597	597		
1968	983.89	984	984	984		
1969	3,163.02	3,163	3,163	3,163		
1970	3,977.44	3,977	3,977	3,977		
1971	1,505.46	1,505	1,505	1,505		
1972	1,067.05	1,067	1,067	1,067		
1973	1,080.26	1,080	1,080	1,080		
1974	1,317.72	1,318	1,318	1,318		
1975	1,324.60	1,325	1,325	1,325		

THE YORK WATER COMPANY

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1976	875.13	875	875			
1977	740.31	740	740			
1978	315.03	315	315			
1979	3,268.50	3,268	3,269			
1980	392.39	392	392			
1981	3,284.74	3,285	3,285			
1982	3,974.21	3,974	3,974			
1983	1,596.71	1,597	1,597			
1984	11,262.02	11,262	11,262			
1985	989.56	990	990			
1986	5,763.75	5,764	5,764			
1987	824.28	824	824			
1988	3,504.33	3,504	3,504			
1989	1,069.72	1,070	1,070			
1990	10,399.73	10,400	10,400			
1991	1,033.18	1,033	1,033			
1992	2,137.85	2,138	2,137			
	104,826.50	104,827	104,826			

AMORTIZED  
SURVIVOR CURVE.. 30-SQUARE  
NET SALVAGE PERCENT.. 0

1993	350.22	344	348	2	0.50	2
1994	7,301.59	6,937	7,017	284	1.50	189
1995	28,227.04	25,875	26,174	2,053	2.50	821
1996	2,277.98	2,012	2,035	243	3.50	69
1997	211.99	180	182	30	4.50	7
1998	26,775.34	21,867	22,120	4,655	5.50	846
1999	4,449.89	3,486	3,526	924	6.50	142
2000	910.41	683	691	220	7.50	29
2001	657.99	472	477	181	8.50	21
2002	8,435.32	5,764	5,831	2,605	9.50	274
2003	13,862.62	9,011	9,115	4,747	10.50	452
2004	2,686.04	1,656	1,675	1,011	11.50	88
2005	4,029.96	2,351	2,378	1,652	12.50	132
2006	19,850.83	10,918	11,044	8,807	13.50	652
2007	14,499.79	7,492	7,579	6,921	14.50	477
2010	6,753.26	2,814	2,847	3,907	17.50	223
2014	5,771.63	1,635	1,654	4,118	21.50	192

THE YORK WATER COMPANY

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	11,750.62	2,546	2,575	9,175	23.50	390
2019	4,779.01	558	564	4,215	26.50	159
2020	40,475.00	3,373	3,412	37,063	27.50	1,348
	204,056.53	109,974	111,246	92,811		6,513
	308,883.03	214,801	216,072	92,811		6,513
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.3 2.11

THE YORK WATER COMPANY

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1949	35.94	36	36			
1951	191.10	191	191			
1955	30.40	30	30			
1968	20.03	20	20			
1969	434.07	434	434			
1970	589.69	590	590			
1975	533.20	533	533			
1976	3,345.95	3,346	3,346			
1978	968.19	968	968			
1979	85.39	85	85			
1981	2,070.71	2,071	2,071			
1982	1,972.81	1,973	1,973			
1984	157.87	158	158			
1985	137.27	137	137			
1986	147.87	148	148			
1988	2,466.97	2,467	2,467			
1989	343.43	343	343			
1992	141.51	142	142			
1993	141.51	142	142			
1998	7,007.03	7,007	7,007			
2000	7,248.47	7,248	7,248			
2001	4,117.04	4,117	4,117			
2002	1,645.62	1,646	1,646			
2003	1,266.70	1,267	1,267			
2004	3,032.30	3,032	3,032			
2005	2,824.68	2,825	2,825			
2006	4,600.40	4,600	4,600			
2007	3,947.42	3,947	3,947			
2008	10,886.31	10,886	10,886			
2010	1,522.72	1,523	1,523			
2011	11,575.88	11,576	11,575			
	73,488.48	73,488	73,488			

AMORTIZED  
SURVIVOR CURVE.. 10-SQUARE  
NET SALVAGE PERCENT.. 0

2014	9,628.65	8,184	7,870	1,758	1.50	1,172
2015	11,944.08	8,958	8,615	3,329	2.50	1,332

THE YORK WATER COMPANY

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	11,855.04	7,706	7,411	4,444	3.50	1,270
2020	6,882.63	1,721	1,655	5,228	7.50	697
2022	5,000.00	250	240	4,760	9.50	501
	45,310.40	26,819	25,791	19,519		4,972
	118,798.88	100,307	99,279	19,519		4,972
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.9 4.19

THE YORK WATER COMPANY

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - MAIL MACHINE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1995	47,732.83	47,733	47,733			
2004	2,614.33	2,614	2,614			
	50,347.16	50,347	50,347			
AMORTIZED						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	71.23	68	5	66	0.50	66
2017	6,211.05	3,416	269	5,943	4.50	1,321
2022	70,000.00	3,500	275	69,725	9.50	7,339
	76,282.28	6,984	549	75,733		8,726
	126,629.44	57,331	50,896	75,733		8,726
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.7 6.89

THE YORK WATER COMPANY

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - COMPUTER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOFTWARE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1997	44,766.59	44,767	44,767			
1998	25,804.05	25,804	25,804			
2001	24,354.10	24,354	24,354			
2002	72,273.71	72,274	72,274			
2003	1,508.37	1,508	1,508			
2004	624.68	625	625			
2005	3,399.71	3,400	3,400			
2007	3,770.00	3,770	3,770			
2008	23,542.73	23,543	23,543			
2010	26,699.12	26,699	26,699			
2013	51,363.36	51,363	51,363			
2014	59,056.04	59,056	59,056			
2015	97,707.98	97,708	97,708			
2016	32,447.14	32,447	32,447			
2017	25,984.47	25,984	25,984			
	493,302.05	493,302	493,302			
SOFTWARE - AMORTIZED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	76,104.85	68,494	67,838	8,267	0.50	8,267
2021	9,760.00	2,928	2,900	6,860	3.50	1,960
2022	23,500.00	2,350	2,327	21,173	4.50	4,705
	109,364.85	73,772	73,065	36,300		14,932
HARDWARE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2003	45.58	46	46			
2004	297.64	298	298			
2005	992.66	993	993			
2006	729.28	729	729			
2007	209.26	209	209			
2008	261.66	262	262			
2009	91.06	91	91			
2011	14,220.80	14,221	14,221			
2012	74,160.57	74,161	74,161			

THE YORK WATER COMPANY

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - COMPUTER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDWARE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2013	23,167.69	23,168	23,168			
2014	6,411.47	6,411	6,411			
2015	71,984.80	71,985	71,985			
2016	100,895.72	100,896	100,896			
2017	28,032.00	28,032	28,032			
	321,500.19	321,502	321,500			
HARDWARE - AMORTIZED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	24,632.27	22,169	21,528	3,104	0.50	3,104
2019	172,325.76	120,628	117,141	55,185	1.50	36,790
2020	2,459.20	1,230	1,194	1,265	2.50	506
2021	41,807.26	12,542	12,179	29,628	3.50	8,465
2022	26,121.75	2,612	2,536	23,585	4.50	5,241
	267,346.24	159,181	154,579	112,767		54,106
	1,191,513.33	1,047,757	1,042,446	149,067		69,038
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.2 5.79



THE YORK WATER COMPANY

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - ENTERPRISE SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2006	4,251,722.05	4,251,722	4,251,722			
2007	777,236.92	777,237	777,237			
2008	268,257.52	268,258	268,258			
2009	99,703.08	99,703	99,703			
2010	203,882.63	203,883	203,883			
2011	118,886.44	118,886	118,886			
2012	868,631.78	868,632	868,631			
	6,588,320.42	6,588,321	6,588,320			
AMORTIZED						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	203,472.08	193,298	189,742	13,730	0.50	13,730
2014	179,158.41	152,285	149,483	29,675	1.50	19,783
2015	270,312.58	202,734	199,004	71,308	2.50	28,523
2016	280,739.87	182,481	179,124	101,616	3.50	29,033
2017	309,745.50	170,360	167,226	142,520	4.50	31,671
2018	357,575.58	160,909	157,949	199,627	5.50	36,296
2019	599,540.96	209,839	205,979	393,562	6.50	60,548
2020	559,227.36	139,807	137,235	421,992	7.50	56,266
2021	1,029,255.14	154,388	151,548	877,707	8.50	103,260
2022	497,900.00	24,895	24,437	473,463	9.50	49,838
	4,286,927.48	1,590,996	1,561,727	2,725,200		428,948
	10,875,247.90	8,179,317	8,150,047	2,725,200		428,948
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.4 3.94

THE YORK WATER COMPANY

ACCOUNT 342 STORES EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1917	601.03	601	601			
1925	40.13	40	40			
1926	88.50	88	89			
1929	214.28	214	214			
1932	77.12	77	77			
1947	43.20	43	43			
1949	84.44	84	84			
1960	147.13	147	147			
1961	45.88	46	46			
1965	78.23	78	78			
1969	2,429.63	2,430	2,430			
1972	298.90	299	299			
1976	247.25	247	247			
1978	837.33	837	837			
1979	463.39	463	463			
1981	1,931.55	1,932	1,932			
1983	730.88	731	731			
1984	7,756.80	7,757	7,757			
1985	4,646.52	4,647	4,647			
1991	1,464.61	1,465	1,465			
	22,226.80	22,226	22,227			

AMORTIZED  
SURVIVOR CURVE.. 30-SQUARE  
NET SALVAGE PERCENT.. 0

1994	1,275.47	1,212	1,189	87	1.50	58
1995	899.76	825	809	91	2.50	36
1997	2,618.32	2,226	2,183	435	4.50	97
1999	639.78	501	491	148	6.50	23
2000	4,624.64	3,468	3,402	1,223	7.50	163
2002	1,209.92	827	811	399	9.50	42
2004	10,399.28	6,413	6,290	4,109	11.50	357
2005	12,769.18	7,449	7,306	5,463	12.50	437
2006	3,158.80	1,737	1,704	1,455	13.50	108
2007	6,739.25	3,482	3,415	3,324	14.50	229

THE YORK WATER COMPANY

ACCOUNT 342 STORES EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	3,267.95	817	801	2,467	22.50	110
2016	5,742.95	1,244	1,220	4,523	23.50	192
2020	25,915.67	2,160	2,119	23,797	27.50	865
	79,260.97	32,361	31,741	47,520		2,717
	101,487.77	54,587	53,968	47,520		2,717
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					17.5	2.68

THE YORK WATER COMPANY

ACCOUNT 343.1 SHOP EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1931	400.76	401	401			
1948	89.27	89	89			
1954	50.97	51	51			
1955	1,501.11	1,501	1,501			
1956	83.88	84	84			
1957	12.62	13	13			
1959	306.36	306	306			
1961	47.79	48	48			
1969	2,411.44	2,411	2,411			
1970	333.46	333	333			
1974	125.58	126	126			
1975	75.26	75	75			
1977	151.45	151	151			
1978	256.03	256	256			
1979	522.73	523	523			
1983	117.66	118	118			
1984	810.58	811	811			
1986	1,319.75	1,320	1,320			
1987	852.90	853	853			
1988	755.00	755	755			
1989	552.18	552	552			
1991	1,171.13	1,171	1,171			
	11,947.91	11,948	11,948			

AMORTIZED  
SURVIVOR CURVE.. 30-SQUARE  
NET SALVAGE PERCENT.. 0

1993	1,153.42	1,134	1,120	33	0.50	33
1995	996.09	913	902	94	2.50	38
1997	300.94	256	253	48	4.50	11
2000	1,024.43	768	759	266	7.50	35
2001	4,003.61	2,869	2,835	1,169	8.50	138
2002	546.80	374	370	177	9.50	19
2003	2,336.43	1,519	1,501	836	10.50	80
2004	4,014.99	2,476	2,446	1,569	11.50	136
2006	3,230.68	1,777	1,756	1,475	13.50	109
2009	18,123.61	8,156	8,059	10,065	16.50	610
2010	8,534.48	3,556	3,514	5,021	17.50	287
2012	2,316.10	811	801	1,515	19.50	78

THE YORK WATER COMPANY

ACCOUNT 343.1 SHOP EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	2,330.94	738	729	1,602	20.50	78
2014	5,560.00	1,575	1,556	4,004	21.50	186
2020	4,892.60	408	403	4,489	27.50	163
2022	8,000.00	133	131	7,869	29.50	267
	67,365.12	27,463	27,135	40,230		2,268
	79,313.03	39,411	39,083	40,230		2,268
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.7 2.86

THE YORK WATER COMPANY

ACCOUNT 343.2 TOOLS AND WORK EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1924	639.21	639	639	639		
1927	375.00	375	375	375		
1930	94.00	94	94	94		
1945	49.49	49	49	49		
1947	37.07	37	37	37		
1949	139.50	140	140	140		
1951	17.15	17	17	17		
1952	227.08	227	227	227		
1954	146.15	146	146	146		
1955	269.77	270	270	270		
1957	1,272.65	1,273	1,273	1,273		
1958	60.00	60	60	60		
1960	291.69	292	292	292		
1962	3,871.46	3,871	3,871	3,871		
1965	385.06	385	385	385		
1966	982.88	983	983	983		
1967	566.40	566	566	566		
1968	262.52	263	263	263		
1969	385.43	385	385	385		
1970	429.80	430	430	430		
1971	350.12	350	350	350		
1972	520.01	520	520	520		
1974	201.16	201	201	201		
1975	404.74	405	405	405		
1976	2,792.38	2,792	2,792	2,792		
1977	2,384.85	2,385	2,385	2,385		
1978	1,480.05	1,480	1,480	1,480		
1979	10,546.21	10,546	10,546	10,546		
1980	3,744.73	3,745	3,745	3,745		
1981	11,737.52	11,738	11,738	11,738		
1982	4,991.49	4,991	4,991	4,991		
1983	4,474.79	4,475	4,475	4,475		
1984	7,733.00	7,733	7,733	7,733		
1985	7,897.09	7,897	7,897	7,897		
1986	5,883.37	5,883	5,883	5,883		
1987	413.95	414	414	414		
1988	6,786.73	6,787	6,787	6,787		
1989	8,909.05	8,909	8,909	8,909		
1990	12,972.81	12,973	12,973	12,973		
1991	2,142.21	2,142	2,142	2,142		
1993	9,400.95	9,401	9,401	9,401		

THE YORK WATER COMPANY

ACCOUNT 343.2 TOOLS AND WORK EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1995	22,089.22	22,089	22,089			
1996	3,355.56	3,356	3,356			
1997	10,533.70	10,534	10,534			
	152,248.00	152,248	152,248			
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	5,656.99	5,544	5,057	600	0.50	600
1999	13,215.33	12,422	11,332	1,883	1.50	1,255
2000	15,366.35	13,830	12,616	2,750	2.50	1,100
2001	53,337.08	45,870	41,845	11,492	3.50	3,283
2002	15,019.24	12,316	11,235	3,784	4.50	841
2003	7,600.72	5,929	5,409	2,192	5.50	399
2004	6,964.12	5,153	4,701	2,263	6.50	348
2005	16,898.44	11,829	10,791	6,107	7.50	814
2006	7,378.14	4,870	4,443	2,936	8.50	345
2007	52,543.91	32,577	29,718	22,826	9.50	2,403
2008	4,584.50	2,659	2,426	2,159	10.50	206
2009	2,176.00	1,175	1,072	1,104	11.50	96
2010	60,899.17	30,450	27,778	33,121	12.50	2,650
2011	5,248.67	2,414	2,202	3,047	13.50	226
2012	32,557.75	13,674	12,474	20,084	14.50	1,385
2014	40,384.39	13,731	12,526	27,858	16.50	1,688
2015	19,250.29	5,775	5,268	13,982	17.50	799
2016	38,029.88	9,888	9,020	29,010	18.50	1,568
2017	26,314.74	5,789	5,281	21,034	19.50	1,079
2018	29,325.03	5,279	4,816	24,509	20.50	1,196
2019	9,953.14	1,393	1,271	8,682	21.50	404
2020	39,054.03	3,905	3,562	35,492	22.50	1,577
2021	99,603.48	5,976	5,452	94,152	23.50	4,006
2022	36,200.00	724	660	35,540	24.50	1,451
	637,561.39	253,172	230,955	406,606		29,719
	789,809.39	405,420	383,203	406,606		29,719

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.7 3.76

THE YORK WATER COMPANY

ACCOUNT 343.3 TRACTOR AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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						
2007	34,370.50	26,637	26,640	7,730	4.50	1,718
	34,370.50	26,637	26,640	7,730		1,718
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.5 5.00



THE YORK WATER COMPANY

ACCOUNT 344 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 25-S0						
NET SALVAGE PERCENT.. 0						
1932	1,637.21	1,637	1,637			
1942	171.05	171	171			
1946	30.00	30	30			
1964	160.00	160	160			
1968	365.27	365	365			
1969	66.80	67	67			
1974	289.69	287	290			
1976	425.58	416	426			
1984	889.67	805	849	41	4.05	10
1985	1,731.34	1,545	1,629	102	4.52	23
1987	159.32	139	147	12	5.15	2
1990	5,159.73	4,326	4,561	599	6.26	96
1992	2,208.00	1,798	1,896	312	6.95	45
1997	3,842.78	2,871	3,027	816	8.63	95
1998	856.59	628	662	195	8.94	22
1999	5,321.51	3,814	4,021	1,301	9.29	140
2003	620.00	401	423	197	10.62	19
2005	2,144.15	1,306	1,377	767	11.24	68
2010	14,309.07	7,066	7,449	6,860	12.82	535
2014	2,683.37	1,017	1,072	1,611	13.92	116
2016	3,510.64	1,091	1,150	2,361	14.42	164
2017	6,260.38	1,708	1,801	4,459	14.66	304
2018	4,297.10	998	1,052	3,245	14.88	218
2019	14,660.01	2,765	2,915	11,745	15.05	780
2020	6,766.42	955	1,007	5,759	15.20	379
2021	58,437.80	5,213	5,495	52,943	15.31	3,458
	137,003.48	41,579	43,679	93,324		6,474

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.4 4.73

THE YORK WATER COMPANY

ACCOUNT 346 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1956	417.88	418	418			
1957	482.42	482	482			
1958	550.00	550	550			
1960	530.00	530	530			
1961	40.00	40	40			
1962	157.50	158	158			
1963	122.67	123	123			
1966	30.00	30	30			
1969	962.29	962	962			
1970	418.72	419	419			
1971	40.20	40	40			
1975	209.30	209	209			
1976	1,428.82	1,429	1,429			
1978	651.89	652	652			
1979	430.44	430	430			
1980	490.24	490	490			
1981	518.34	518	518			
1982	658.37	658	658			
1983	5,102.32	5,102	5,102			
1984	2,677.94	2,678	2,678			
1985	7,084.49	7,084	7,084			
1986	3,636.69	3,637	3,637			
1987	1,574.60	1,575	1,575			
1988	3,299.59	3,300	3,300			
1989	958.19	958	958			
1990	2,105.47	2,105	2,105			
1991	6,345.26	6,345	6,345			
1992	22,762.10	22,762	22,762			
1993	14,489.02	14,489	14,489			
1994	8,513.87	8,514	8,514			
1995	1,913.70	1,914	1,914			
1996	7,616.82	7,617	7,617			
1997	9,875.35	9,875	9,875			
1998	13,667.79	13,668	13,668			
1999	33,112.25	33,112	33,112			
2000	5,044.28	5,044	5,044			
2001	16,288.64	16,289	16,289			
2002	7,276.80	7,277	7,277			
2003	4,259.68	4,260	4,260			

THE YORK WATER COMPANY

ACCOUNT 346 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2005	7,408.72	7,409	7,409			
2006	33,690.67	33,691	33,691			
2007	139,513.04	139,513	139,513			
	366,356.36	366,356	366,356			
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	105,058.98	101,557	99,082	5,977	0.50	5,977
2009	105,867.23	95,281	92,959	12,908	1.50	8,605
2010	124,125.05	103,437	100,917	23,208	2.50	9,283
2011	84,487.09	64,774	63,196	21,291	3.50	6,083
2012	75,562.58	52,894	51,605	23,957	4.50	5,324
2013	221,336.08	140,179	136,763	84,573	5.50	15,377
2014	101,250.95	57,376	55,978	45,273	6.50	6,965
2015	307,092.15	153,546	149,805	157,288	7.50	20,972
2016	582,671.25	252,489	246,337	336,335	8.50	39,569
2017	52,869.23	19,386	18,914	33,956	9.50	3,574
2018	316,234.28	94,870	92,558	223,676	10.50	21,302
2019	145,459.40	33,940	33,113	112,346	11.50	9,769
2020	148,226.30	24,705	24,103	124,123	12.50	9,930
2021	307,369.45	30,737	29,988	277,381	13.50	20,547
2022	59,000.00	1,966	1,918	57,082	14.50	3,937
	2,736,610.02	1,227,137	1,197,236	1,539,374		187,214
	3,102,966.38	1,593,493	1,563,592	1,539,374		187,214
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.2 6.03

THE YORK WATER COMPANY

ACCOUNT 347 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1925	321.95	322	322			
1929	195.15	195	195			
1931	12.98	13	13			
1932	139.37	139	139			
1952	34.30	34	34			
1953	47.51	48	48			
1957	59.09	59	59			
1958	121.33	121	121			
1964	22.46	22	22			
1965	71.73	72	72			
1966	53.05	53	53			
1967	638.92	639	639			
1969	1,026.03	1,026	1,026			
1970	317.08	317	317			
1971	62.01	62	62			
1972	1,562.21	1,562	1,562			
1973	63.60	64	64			
1974	573.07	573	573			
1975	484.75	485	485			
1976	214.73	215	215			
1977	3,781.18	3,781	3,781			
1978	834.23	834	834			
1980	743.27	743	743			
1981	2,475.34	2,475	2,475			
1982	2,694.78	2,695	2,695			
1983	1,743.14	1,743	1,743			
1984	9,905.27	9,905	9,905			
1985	3,724.84	3,725	3,725			
1986	6,970.20	6,970	6,970			
1987	754.10	754	754			
1988	2,617.08	2,617	2,617			
1991	1,781.45	1,781	1,781			
1992	1,944.92	1,945	1,945			
1993	1,764.56	1,765	1,765			
1994	2,005.33	2,005	2,005			
1995	8,642.15	8,642	8,642			
1996	256.51	257	257			
1997	9,199.36	9,199	9,199			
1998	4,010.86	4,011	4,011			
1999	5,734.56	5,735	5,735			
2000	249.00	249	249			
2001	6,993.83	6,994	6,994			

THE YORK WATER COMPANY

ACCOUNT 347 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2002	9,030.82	9,031	9,031			
2003	12,313.43	12,313	12,313			
2004	3,065.24	3,065	3,065			
2005	1,751.31	1,751	1,751			
2006	17,475.63	17,476	17,476			
2007	16,504.28	16,504	16,504			
	144,987.99	144,986	144,988			
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	31,035.21	25,863	25,240	5,795	2.50	2,318
2011	73,663.29	56,475	55,115	18,548	3.50	5,299
2014	7,297.84	4,135	4,035	3,262	6.50	502
2015	18,306.25	9,153	8,933	9,374	7.50	1,250
2016	23,665.77	10,255	10,008	13,658	8.50	1,607
2017	9,453.85	3,466	3,383	6,071	9.50	639
2018	74,689.58	22,407	21,867	52,822	10.50	5,031
2019	73,964.20	17,258	16,842	57,122	11.50	4,967
2020	44,378.23	7,397	7,219	37,159	12.50	2,973
2021	9,661.51	966	943	8,719	13.50	646
2022	35,482.61	1,183	1,155	34,328	14.50	2,367
	401,598.34	158,558	154,740	246,858		27,599
	546,586.33	303,544	299,728	246,858		27,599
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.9 5.05

**CUSTOMERS' ADVANCES FOR CONSTRUCTION**

THE YORK WATER COMPANY  
CUSTOMERS' ADVANCES FOR CONSTRUCTION

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MT. ZION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
1986	36,183.63	26,414	26,148	10,036	13.50	743
	36,183.63	26,414	26,148	10,036		743
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.5 2.05

THE YORK WATER COMPANY  
CUSTOMERS' ADVANCES FOR CONSTRUCTION

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 50-R1.5						
NET SALVAGE PERCENT.. 0						
1986	31,044.95	19,943	25,129	5,916	20.32	291
	31,044.95	19,943	25,129	5,916		291
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.3 0.94



THE YORK WATER COMPANY  
CUSTOMERS' ADVANCES FOR CONSTRUCTION

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MT. ZION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1986	158,930.80	109,630	152,002	6,929	16.41	422
	158,930.80	109,630	152,002	6,929		422
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.4 0.27

THE YORK WATER COMPANY  
CUSTOMERS' ADVANCES FOR CONSTRUCTION

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 6 INCH AND 8  
INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 95-S2						
NET SALVAGE PERCENT.. 0						
1986	57,790.25	24,260	57,790			
2013	624,724.01	70,594	549,206	75,518	74.54	1,013
2014	394,969.26	39,971	310,965	84,004	75.53	1,112
2015	509,989.45	45,491	353,910	156,079	76.54	2,039
2016	1,754,259.40	135,780	1,056,338	697,921	77.53	9,002
2017	699,238.36	45,730	355,769	343,469	78.54	4,373
2018	1,037,510.25	55,611	432,641	604,869	79.53	7,606
2019	1,089,178.45	45,310	352,502	736,676	80.54	9,147
2020	1,708,144.91	50,903	396,014	1,312,131	81.53	16,094
2021	246,411.30	4,386	34,122	212,289	82.54	2,572
2022	440,000.00	2,640	20,539	419,461	83.53	5,022
	8,562,215.64	520,676	3,919,796	4,642,420		57,980
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						80.1 0.68

**CONTRIBUTIONS IN AID OF CONSTRUCTION**

THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH YORK						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1987	48,186.69	34,213	33,805	14,382	14.50	992
2005	50,000.00	27,344	27,018	22,982	14.50	1,585
2006	32,500.00	17,298	17,092	15,408	14.50	1,063
	130,686.69	78,855	77,914	52,773		3,640
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.5 2.79

THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1977	490.00	326	386	104	22.99	5
1989	4,072.38	2,374	2,815	1,258	23.97	52
	4,562.38	2,700	3,201	1,361		57
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.9 1.25

THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAKE REDMAN RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 125-R3						
PROBABLE RETIREMENT YEAR.. 6-2117						
NET SALVAGE PERCENT.. 0						
1967	70,625.00	33,321	22,126	48,499	62.14	780
	70,625.00	33,321	22,126	48,499		780
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						62.2 1.10

THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 50-R1.5						
NET SALVAGE PERCENT.. 0						
1998	30,800.00	14,941	18,484	12,316	26.01	474
1999	9,900.00	4,653	5,756	4,144	26.50	156
2003	6,300.00	2,568	3,177	3,123	28.34	110
	47,000.00	22,162	27,417	19,583		740
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.5 1.57

THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 320 PURIFICATION SYSTEM - CHEMICAL TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 38-S0						
NET SALVAGE PERCENT.. 0						
2000	7,698.00	4,226	6,308	1,390	18.48	75
	7,698.00	4,226	6,308	1,390		75
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.5 0.97



THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FARMBROOK						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1988	380,084.66	250,476	235,833	144,252	17.85	8,081
	380,084.66	250,476	235,833	144,252		8,081
CAPE HORN ROAD						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. 0						
2002	433,000.00	182,856	172,166	260,834	28.04	9,302
2003	15,750.00	6,450	6,073	9,677	28.12	344
2005	115,000.00	43,872	41,307	73,693	28.37	2,598
2019	48,000.00	5,155	4,854	43,146	29.07	1,484
	611,750.00	238,333	224,400	387,350		13,728
LAKEVIEW						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2006	250,000.00	85,800	80,784	169,216	31.58	5,358
	250,000.00	85,800	80,784	169,216		5,358
STRINESTOWN						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2062						
NET SALVAGE PERCENT.. 0						
2007	200,000.00	65,100	61,294	138,706	32.12	4,318
2009	100,000.00	29,430	27,709	72,291	32.37	2,233
	300,000.00	94,530	89,003	210,997		6,551
	1,541,834.66	669,139	630,020	911,815		33,718
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.0 2.19

THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 4 INCH AND  
UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 85-S0.5						
NET SALVAGE PERCENT.. 0						
1974	4,150.00	2,274	1,994	2,156	40.00	54
1988	8,580.66	3,730	3,271	5,310	44.87	118
1989	8,276.44	3,521	3,088	5,188	45.24	115
2021	7,013.00	178	156	6,857	57.67	119
	28,020.10	9,703	8,509	19,511		406
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						48.1 1.45

THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 6 INCH AND 8  
INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 95-S2						
NET SALVAGE PERCENT.. 0						
1941	632.44	479	365	267	26.02	10
1946	1,761.72	1,280	975	787	28.76	27
1948	1,422.45	1,017	775	647	29.67	22
1949	6,597.66	4,704	3,585	3,013	29.59	102
1950	4,886.64	3,436	2,619	2,268	30.60	74
1953	90,415.41	62,206	47,408	43,007	31.52	1,364
1955	18,901.83	12,759	9,724	9,178	32.50	282
1956	49,385.27	33,167	25,277	24,108	32.51	742
1957	25,987.60	17,193	13,103	12,885	33.50	385
1958	39,693.85	26,115	19,902	19,792	33.54	590
1959	27,321.19	17,696	13,486	13,835	34.54	401
1960	16,990.18	10,938	8,336	8,654	34.58	250
1961	9,516.08	6,027	4,593	4,923	35.59	138
1962	14,463.57	9,100	6,935	7,529	35.65	211
1963	27,781.40	17,191	13,101	14,680	36.65	401
1964	147,382.11	90,522	68,988	78,394	36.74	2,134
1965	70,687.23	42,681	32,528	38,159	37.73	1,011
1966	132,898.96	79,593	60,658	72,241	37.84	1,909
1967	133,327.22	78,436	59,777	73,550	38.84	1,894
1968	18,530.00	10,807	8,236	10,294	38.95	264
1969	122,805.52	70,294	53,572	69,234	39.96	1,733
1970	35,504.90	20,131	15,342	20,163	40.09	503
1971	53,527.84	29,772	22,689	30,839	41.09	751
1972	38,444.87	21,160	16,126	22,319	41.25	541
1973	57,205.62	30,868	23,525	33,681	42.24	797
1974	276,846.30	147,698	112,562	164,284	42.41	3,874
1975	107,528.60	56,184	42,818	64,711	43.41	1,491
1976	94,993.90	49,036	37,371	57,623	43.59	1,322
1977	177,771.42	89,775	68,418	109,353	44.59	2,452
1978	277,156.93	138,135	105,274	171,883	44.79	3,838
1979	475,307.88	231,570	176,481	298,827	45.79	6,526
1980	520,144.52	247,589	188,690	331,455	46.79	7,084
1981	475,820.31	223,160	170,072	305,748	46.99	6,507
1982	176,037.16	80,555	61,392	114,645	48.00	2,388
1983	223,138.37	100,479	76,576	146,562	48.22	3,039
1984	219,753.72	96,450	73,505	146,249	49.22	2,971
1985	238,850.46	102,109	77,818	161,032	50.22	3,207
1986	699,881.67	293,810	223,915	475,967	50.45	9,434
1987	319,550.26	130,440	99,409	220,141	51.46	4,278
1988	2,240,531.41	889,043	677,547	1,562,984	52.45	29,800

THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 6 INCH AND 8  
INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 95-S2						
NET SALVAGE PERCENT.. 0						
1989	1,103,953.00	428,996	326,942	777,011	52.71	14,741
1990	999,854.31	376,945	287,273	712,581	53.71	13,267
1991	736,803.68	269,228	205,181	531,623	54.71	9,717
1992	412,917.95	147,329	112,281	300,637	54.97	5,469
1993	766,861.36	264,721	201,746	565,115	55.97	10,097
1994	1,141,769.33	380,666	290,109	851,660	56.97	14,949
1995	581,025.92	186,974	142,494	438,532	57.97	7,565
1999	29,800.00	8,264	6,298	23,502	61.25	384
2000	3,280.25	871	664	2,616	62.25	42
2001	4,008.20	1,017	775	3,233	63.25	51
2006	674,141.66	132,401	100,904	573,238	67.53	8,489
2007	3,573,822.07	659,013	502,239	3,071,583	68.54	44,814
2008	2,737,979.19	472,575	360,153	2,377,826	69.53	34,199
2009	1,558,684.26	250,325	190,775	1,367,909	70.54	19,392
2010	982,309.00	146,168	111,396	870,913	71.53	12,175
2011	1,050,807.00	143,750	109,553	941,254	72.54	12,976
2012	971,963.00	121,495	92,592	879,371	73.53	11,959
2013	1,571,293.00	177,556	135,317	1,435,976	74.54	19,265
2014	594,798.00	60,194	45,874	548,924	75.53	7,268
2015	2,325,344.00	207,421	158,078	2,167,266	76.54	28,315
2016	1,277,431.00	98,873	75,352	1,202,079	77.53	15,505
2017	1,777,003.00	116,216	88,569	1,688,434	78.54	21,498
2018	503,054.00	26,964	20,550	482,504	79.53	6,067
2019	167,218.00	6,956	5,301	161,917	80.54	2,010
2020	112,331.00	3,347	2,551	109,780	81.53	1,346
2021	32,493.00	578	440	32,053	82.54	388
2022	429,614.95	2,578	1,965	427,650	83.53	5,120
	33,789,944.60	8,265,026	6,298,845	27,491,100		431,815
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						63.7 1.28

THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 10 INCH AND  
OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 115-R3						
NET SALVAGE PERCENT.. 0						
1995	54,800.37	14,314	14,211	40,589	77.77	522
1998	713.00	168	167	546	79.67	7
2001	1,069.50	221	219	850	82.67	10
2004	68,000.00	12,199	12,111	55,889	84.60	661
2009	326,995.82	43,262	42,951	284,045	88.54	3,208
2012	273,804.00	28,476	28,271	245,533	90.51	2,713
2013	131,644.00	12,375	12,286	119,358	91.52	1,304
2014	532,072.00	44,800	44,477	487,595	92.51	5,271
2015	1,531,134.00	113,610	112,792	1,418,342	93.52	15,166
2016	381,062.00	24,769	24,591	356,471	93.50	3,813
2017	216,099.00	11,885	11,799	204,300	94.50	2,162
2018	559,134.00	25,161	24,980	534,154	95.50	5,593
2019	61,920.00	2,192	2,176	59,744	95.50	626
2020	100,323.00	2,528	2,510	97,813	96.51	1,014
2021	518,313.00	7,930	7,873	510,440	96.54	5,287
	4,757,083.69	343,890	341,414	4,415,670		47,357

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 93.2 1.00

THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 100-R2.5						
NET SALVAGE PERCENT.. 0						
1955	52.89	34	38	15	37.77	
1959	148.00	90	101	47	40.67	1
1969	297.00	159	179	118	46.50	3
1972	449.00	229	257	192	48.51	4
1974	1,564.00	774	869	695	49.54	14
1977	2,070.00	970	1,089	981	51.59	19
1979	759.00	343	385	374	52.65	7
1995	13,112.48	3,967	4,455	8,657	63.41	137
2009	8,990.00	1,420	1,595	7,395	71.97	103
2016	52,137.00	4,134	4,643	47,494	75.47	629
	79,579.37	12,120	13,611	65,968		917
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						71.9 1.15

THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 78-R1.5						
NET SALVAGE PERCENT.. 0						
1946	138.50	106	134	4	23.50	
1951	75.62	56	71	5	25.59	
1953	456.35	333	422	34	25.73	1
1986	189.67	89	113	77	41.62	2
1988	6,800.00	3,050	3,861	2,939	42.42	69
2009	407,500.00	85,820	108,643	298,857	50.60	5,906
2015	1,140.00	145	184	956	51.32	19
	416,300.14	89,599	113,428	302,872		5,997
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						50.5 1.44

THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 334 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 28-L2						
NET SALVAGE PERCENT.. 0						
1975	4,265.00	3,809	4,214	51	5.69	9
1976	9,951.23	8,839	9,780	171	5.85	29
1977	3,095.00	2,732	3,023	72	6.05	12
1978	2,290.00	2,007	2,221	69	6.26	11
1979	2,095.00	1,823	2,017	78	6.50	12
1980	1,840.00	1,588	1,757	83	6.76	12
1981	3,020.00	2,594	2,870	150	6.81	22
1982	2,385.00	2,028	2,244	141	7.12	20
1983	1,632.57	1,380	1,527	106	7.23	15
1995	4,900.14	3,665	4,055	845	9.26	91
2001	432.00	293	324	108	10.25	11
	35,905.94	30,758	34,032	1,874		244
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.7 0.68



THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 70-R2						
NET SALVAGE PERCENT.. 0						
1953	75.00	60	75			
1978	2,278.47	1,369	1,771	507	29.57	17
1979	4,958.28	2,933	3,794	1,164	30.03	39
1980	1,461.90	845	1,093	369	31.03	12
1983	1,295.81	711	920	376	32.45	12
1984	4,673.12	2,519	3,259	1,414	32.93	43
1985	692.37	366	473	219	33.42	7
1987	2,544.89	1,292	1,671	874	34.43	25
1988	2,779.40	1,371	1,774	1,005	35.43	28
2009	25,942.00	5,814	7,522	18,420	46.74	394
2015	14,599.00	1,939	2,508	12,091	48.99	247
	61,300.24	19,219	24,860	36,440		824
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.2 1.34

THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - COMPUTER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1990	4,492.86	4,493	4,493			
	4,492.86	4,493	4,493			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

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**PART VIII. EXPERIENCED AND ESTIMATED  
NET SALVAGE**

THE YORK WATER COMPANY

EXPERIENCED AND ESTIMATED RETIREMENTS BY ACCOUNT AND ASSOCIATED  
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2018 TRANSACTION YEAR				
304.20	1,738.00			
304.30	121,705.50	9,399.88		9,399.88-
304.62	4,649.94	721.82		721.82-
304.63	19,943.04	13,132.05		13,132.05-
311.00	29,865.67	9,557.04		9,557.04-
320.00	18,091.11	374.19		374.19-
331.00	121,523.66	441,896.51		441,896.51-
333.00	428,800.85	1,385,494.96	24,821.43	1,360,673.53-
334.00	581,050.18	521.08	20,152.68	19,631.60
335.00	42,289.70	115,338.99	2,033.00	113,305.99-
336.00	2,016.00	370.86		370.86-
340.20	11,658.94			
340.40	14,771.59			
343.20	9,243.75			
344.00	1,557.27			
	1,408,905.20	1,976,807.38	47,007.11	1,929,800.27-
2019 TRANSACTION YEAR				
304.30	4,891.76			
304.61	5,993.90			
304.62	31,678.18	1,590.00	3,750.00	2,160.00
305.00	3,155.00	8,557.00		8,557.00-
311.00	51,711.07	2,992.47	450.00	2,542.47-
320.00	8,563.86	2,147.16		2,147.16-
331.00	197,969.79	648,648.16	1,343.26	647,304.90-
333.00	291,607.82	822,424.41	1,689.81	820,734.60-
334.00	510,029.93	3,876.34	20,666.77	16,790.43
335.00	44,043.72	88,948.89	9,012.51	79,936.38-
340.10	278.00			
343.20	8,032.78			
347.00	14,052.68		1,260.00	1,260.00
	1,172,008.49	1,579,184.43	38,172.35	1,541,012.08-

THE YORK WATER COMPANY

EXPERIENCED AND ESTIMATED RETIREMENTS BY ACCOUNT AND ASSOCIATED  
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
304.30	1,437.14	6,430.00		6,430.00-
304.62	5,530.13			
304.63	13,267.29			
311.00	7,861.44			
320.00	65,984.48	6,110.32		6,110.32-
330.00	64,968.00	55,096.12		55,096.12-
331.00	203,393.21	1,220,234.11		1,220,234.11-
333.00	154,975.87	1,088,958.80	22,594.13	1,066,364.67-
334.00	628,497.92	2,208.58	7,537.56	5,328.98
335.00	77,554.64	173,151.79	898.56-	174,050.35-
340.10	272.99			
343.10	974.39			
343.20	36,822.35		237.50	237.50
344.00	1,383.59			
347.00	5,823.35		675.00	675.00
	1,268,746.79	2,552,189.72	30,145.63	2,522,044.09-
2021 TRANSACTION YEAR				
304.30	859.00			
304.61	22,774.82	2,128.98		2,128.98-
304.62	17,942.14			
306.00	26,371.87	5,935.40		5,935.40-
309.00	36,367.93	2,619.43		2,619.43-
310.20		170,801.30		170,801.30-
310.70	758,895.92			
311.00	111,947.10	21,093.10		21,093.10-
320.00	17,534.73			
330.00	220,753.69	243.16		243.16-
331.00	248,881.98	1,583,232.08	4,012.14	1,579,219.94-
333.00	275,281.62	1,123,314.70	6,911.95	1,116,402.75-
334.00	741,139.01	6,435.49	14,049.01	7,613.52
335.00	95,348.40	214,895.84	11,900.74	202,995.10-
340.40	9,543.81			
343.20	21,515.42		3,000.00	3,000.00
344.00	4,367.26			
346.00	4,288.00			
	2,613,812.70	3,130,699.48	39,873.84	3,090,825.64-

THE YORK WATER COMPANY

EXPERIENCED AND ESTIMATED RETIREMENTS BY ACCOUNT AND ASSOCIATED  
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
304.20	8,275.00	4,800.00		4,800.00-
304.62	28,169.00	1,127.00		1,127.00-
305.00	162,527.00	440,448.00		440,448.00-
310.20	8,250.00			
310.70	63,605.07	14,629.00		14,629.00-
320.00	22,566.00	5,867.00		5,867.00-
330.00	126,088.70	27,740.00		27,740.00-
331.00	387,167.40	1,755,804.00		1,755,804.00-
333.00	180,344.76	735,807.00	9,017.00	726,790.00-
334.00	888,352.13		26,651.00	26,651.00
335.00	104,553.96	249,884.00	10,455.00	239,429.00-
340.30	60,121.00			
	2,040,020.02	3,236,106.00	46,123.00	3,189,983.00-
TOTAL	8,503,493.20	12,474,987.01	201,321.93	12,273,665.08-

THE YORK WATER COMPANY

YORK, PENNSYLVANIA

2024 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO WATER PLANT

AS OF FEBRUARY 29, 2024

*Prepared by:*



**GANNETT FLEMING**

**Excellence Delivered As Promised**

THE YORK WATER COMPANY

York, Pennsylvania

2024 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO WATER PLANT  
AS OF FEBRUARY 29, 2024

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania





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May 23, 2022

The York Water Company  
130 East Market Street  
York, PA 17405

Attention Mr. Matthew E. Poff  
Chief Financial Officer

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to water plant as of February 29, 2024. The results of our study as of December 31, 2022 are presented in our report titled "2022 Depreciation Study - Calculated Annual Depreciation Accruals Related to Water Plant as of December 31, 2022". The same methods, procedures and estimates are used in both studies.

Summaries of the original cost, annual accruals, book depreciation reserve and amortization of net salvage are presented in Tables 1 through 4, 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  
070998.100

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**PART I. RESULTS OF STUDY**

# THE YORK WATER COMPANY

## DEPRECIATION STUDY

### RESULTS OF STUDY

#### DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages I-3 through I-11 summarize the results of the depreciation study as of February 29, 2024. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of February 29, 2024, 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 February 29, 2024. Table 3 sets forth the calculation of the depreciation accruals for the fourteen months ended February 29, 2024. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2019 through 2023.

#### 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. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2019 through 2023, beginning on pages III-2 through III-4.

THE YORK WATER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF FEBRUARY 29, 2024

	ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
<b>INTANGIBLE PLANT</b>								
	301 ORGANIZATION	NONDEPR.	5,302.09					
	302 FRANCHISES AND CONSENTS	NONDEPR.	4,917.92					
	<b>TOTAL INTANGIBLE PLANT</b>		<b>10,220.01</b>					
<b>NONDEPRECIABLE PLANT</b>								
	303.11 WATER RIGHT	NONDEPR.	39,971.90					
	303.12 RESERVOIR LAND	NONDEPR.	858,813.47					
	303.2 POWER AND PUMPING LAND	NONDEPR.	1,078,522.25					
	303.3 PURIFICATION LAND	NONDEPR.	53,458.80					
	303.4 TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	NONDEPR.	142,462.57					
	303.5 DISTRIBUTION RESERVOIR AND STANDPIPE LAND	NONDEPR.	621,755.64					
	303.61 OFFICE LAND	NONDEPR.	115,023.00					
	303.62 STORES, SHOP AND GARAGE LAND	NONDEPR.	135,844.51					
	<b>TOTAL NONDEPRECIABLE PLANT</b>		<b>3,045,852.14</b>					
<b>DEPRECIABLE PLANT</b>								
	304.15 OTHER WATER SOURCE STRUCTURES	SQUARE	211,038.12	83,719	127,319	4,198	1.99	30.3
	304.2 POWER AND PUMPING STRUCTURES	VARIOUS	17,566,282.79	4,258,691	13,307,590	384,987	2.19	34.6
	304.3 PURIFICATION BUILDINGS	VARIOUS	4,573,571.88	1,331,203	3,242,368	121,112	2.65	26.8
	304.61 OFFICE BUILDINGS	75-R0.5	2,148,404.14	733,569	1,414,836	67,175	3.13	21.1
	304.62 STORES, SHOP AND GARAGE BUILDINGS	60-R2.5	3,129,699.58	2,064,004	1,065,695	135,857	4.34	7.8
	304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	45-R1.5	500,593.40	259,281	241,313	21,868	4.37	11.0
	305 COLLECTING AND IMPOUNDING RESERVOIRS	VARIOUS	45,243,672.25	220,061	45,023,611	1,211,532	2.68	37.2
	306 LAKE, RIVER AND OTHER INTAKES	VARIOUS	3,657,305.15	1,484,879	2,172,426	71,316	1.95	30.5
	307 WELLS AND SPRINGS	35-S1	96,027.22	38,852	57,175	2,742	2.86	20.9
	309 SUPPLY MAINS	65-S3	9,742,553.06	685,536	9,057,017	166,906	1.71	54.3
	310.2 POWER GENERATION EQUIPMENT	35-R2.5	2,987,853.69	876,771	2,111,083	92,972	3.11	22.7
	310.7 OIL ENGINE PUMPING EQUIPMENT	50-S2.5	1,212,174.45	571,970	640,205	32,850	2.71	19.5
	311 ELECTRIC PUMPING EQUIPMENT	50-R1.5	6,233,652.78	1,678,589	4,555,064	149,131	2.39	30.5
		10-SQ	698,223.47	698,223	0	0	-	-
	TOTAL ACCOUNT 311		6,931,876.25	2,376,812	4,555,064	149,131	2.15	

THE YORK WATER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF FEBRUARY 29, 2024

	ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
320	PURIFICATION SYSTEM							
	FILTERS, BASINS AND PIPING	80-S0.5 *	17,747,724.73	6,741,390	11,006,335	469,599	2.65	23.4
	OTHER SMALL TREATMENT FACILITIES	35-L3	167,698.46	19,150	148,548	5,559	3.31	26.7
	CHEMICAL TREATMENT EQUIPMENT	38-S0	2,222,862.94	981,730	1,241,133	56,779	2.55	21.9
	ELECTRONIC CONTROL EQUIPMENT	25-S0.5	1,367,610.98	811,692	555,919	40,749	2.98	13.6
	TOTAL ACCOUNT 320		21,505,897.11	8,553,962	12,951,935	572,686	2.66	
330	DISTRIBUTION RESERVOIRS AND STANDPIPES							
331	TRANSMISSION AND DISTRIBUTION MAINS	VARIOUS *	28,444,124.74	12,908,884	15,535,240	1,300,984	4.57	11.9
	CAST IRON - 4 INCH AND UNDER	85-S0.5	365,282.09	326,698	38,584	689	0.19	56.0
	CAST IRON - 6 INCH AND 8 INCH	95-S2	76,724,735.42	10,682,621	66,042,114	992,009	1.29	66.6
	CAST IRON - 10 INCH AND OVER	115-R3	143,400,016.43	19,561,420	123,838,596	1,436,722	1.00	86.2
	TRANSITE	70-R2	241,258.83	86,031	155,228	7,390	3.06	21.0
	CONCRETE	100-R4	573,313.73	287,248	286,066	8,496	1.48	33.7
	STEEL	70-S4	2,496,725.64	634,468	1,862,258	35,381	1.42	52.6
	VALVES AND VALVE BOXES	100-R2.5	28,089,858.51	3,080,143	25,009,716	345,828	1.23	72.3
	COPPER, PLASTIC AND GALVANIZED	70-R2	2,975,268.02	712,948	2,262,320	49,680	1.67	45.5
	VAULTS	95-R2.5	270,583.20	46,028	224,555	3,370	1.25	66.6
	VENTURI TUBES	45-L1	10,026.74	9,943	84	7	0.07	12.0
	EMERGENCY BYPASS PIPING	45-S3	11,093.71	6,040	5,054	295	2.66	17.1
	METERING EQUIPMENT	26-O1	166,748.81	121,210	45,539	3,378	2.03	13.5
	AUTOMATIC FLUSHERS	25-R3	126,811.27	29,261	97,550	5,608	4.42	17.4
	CLEANING AND LINING	60-L4	11,583,191.21	1,998,009	9,585,182	206,873	1.79	46.3
	TOTAL ACCOUNT 331		267,034,913.61	37,582,068	229,452,846	3,095,726	1.16	
333	SERVICES	78-R1.5	57,562,142.20	10,357,141	47,205,001	996,793	1.73	47.4
334	METERS	28-L2	20,785,334.09	6,892,671	13,892,663	972,576	4.68	14.3
335	FIRE HYDRANTS	70-R2	11,792,502.57	1,613,848	10,178,655	229,535	1.95	44.3
336	BACKFLOW PREVENTERS	40-S2.5	631,452.63	193,272	438,181	16,790	2.66	26.1
340	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	30-SQ	308,883.03	222,589	86,294	6,677	2.16	12.9
	EQUIPMENT	10-SQ	118,798.88	104,257	14,541	4,788	4.03	3.0
	MAIL MACHINE	10-SQ	126,629.44	59,621	67,008	8,729	6.89	7.7
	COMPUTER	5-SQ	1,270,846.57	1,114,044	156,802	63,458	4.99	2.5
	ENTERPRISE SOFTWARE	10-SQ	11,523,681.24	8,582,703	2,940,978	505,038	4.38	5.8
	TOTAL ACCOUNT 340		13,348,839.16	10,083,214	3,265,623	588,690	4.41	

THE YORK WATER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF FEBRUARY 29, 2024

	ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
341	TRANSPORTATION EQUIPMENT CARS TRUCKS		269,108.26 1,996,715.47					
	TOTAL ACCOUNT 341		2,265,823.73	1,417,751	848,073	319,948 **		
342	STORES EQUIPMENT OTHER TOW MOTOR	30-SQ	101,487.77 114,994.47	56,688 56,663	44,800 58,331	2,720 13,797 **	2.68	16.5
	TOTAL ACCOUNT 342		216,482.24	113,351	103,131	16,517		
343.1	SHOP EQUIPMENT	30-SQ	87,313.03	41,451	45,862	2,550	2.92	18.0
343.2	TOOLS AND WORK EQUIPMENT	25-SQ	796,109.39	412,231	383,878	30,696	3.86	12.5
343.3	TRACTOR AND EQUIPMENT	20-SQ	34,370.50	28,359	6,012	1,805	5.25	3.3
344	LABORATORY EQUIPMENT	25-SQ	137,003.48	50,159	86,844	6,107	4.46	14.2
345	POWER OPERATED EQUIPMENT		199,219.94	112,632	86,588	7,963 **		
346	COMMUNICATION EQUIPMENT	15-SQ	3,182,466.34	1,753,671	1,428,795	190,859	6.00	7.5
347	MISCELLANEOUS EQUIPMENT	15-SQ	553,986.33	327,012	226,974	29,812	5.38	7.6
	<b>TOTAL DEPRECIABLE PLANT</b>		<b>526,579,033.07</b>	<b>107,427,025</b>	<b>419,152,003</b>	<b>10,842,683</b>		
	<b>TOTAL WATER PLANT IN SERVICE</b>		<b>529,635,105.22</b>	<b>107,427,025</b>	<b>419,152,003</b>	<b>10,842,683</b>		
	<b>CUSTOMERS' ADVANCES FOR CONSTRUCTION</b>							
304.2	POWER AND PUMPING STRUCTURES	SQUARE *	36,183.63	26,890	9,294	754	2.08	12.3
311	ELECTRIC PUMPING EQUIPMENT	50-R1.5	31,044.95	25,421	5,624	284	0.91	19.8
330	DISTRIBUTION RESERVOIRS AND STANDPIPES	65-R2 *	158,930.80	152,431	6,500	419	0.26	15.5
331	TRANSMISSION AND DISTRIBUTION MAINS CAST IRON MAINS - 6 INCH AND 8 INCH	95-S2	8,411,663.42	3,977,497	4,434,166	55,724	0.66	79.6
	<b>TOTAL CUSTOMERS' ADVANCES FOR CONSTRUCTION</b>		<b>8,637,822.80</b>	<b>4,182,239</b>	<b>4,455,584</b>	<b>57,181</b>		

THE YORK WATER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF FEBRUARY 29, 2024

	ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>								
303.5	DISTRIBUTION RESERVOIR AND STANDPIPE LAND	NONDEPR.	194,260.97					
304.2	POWER AND PUMPING STRUCTURES	SQUARE *	130,686.69	81,560	49,127	3,686	2.82	13.3
304.3	PURIFICATION BUILDINGS	80-S0.5 *	4,562.38	3,258	1,304	56	1.23	23.3
305	COLLECTING AND IMPOUNDING RESERVOIRS	125-R3 *	70,625.00	22,903	47,722	765	1.08	62.4
311	ELECTRIC PUMPING EQUIPMENT	50-R1.5	47,000.00	28,155	18,845	729	1.55	25.9
320	PURIFICATION SYSTEM							
	CHEMICAL TREATMENT EQUIPMENT	38-S0	7,698.00	6,383	1,315	73	0.95	18.0
330	DISTRIBUTION RESERVOIRS AND STANDPIPES	65-R2 *	1,541,834.66	663,738	878,097	33,536	2.18	26.2
331	TRANSMISSION AND DISTRIBUTION MAINS							
	CAST IRON MAINS - 4 INCH AND UNDER	85-S0.5	28,020.10	8,915	19,105	400	1.43	47.8
	CAST IRON MAINS - 6 INCH AND 8 INCH	95-S2	34,480,496.82	6,735,986	27,744,511	440,087	1.28	63.0
	CAST IRON MAINS - 10 INCH AND OVER	115-R3	4,757,083.69	388,985	4,368,099	47,309	0.99	92.3
	VALVES AND VALVE BOXES	100-R2.5	79,579.37	14,526	65,053	910	1.14	71.5
	TOTAL ACCOUNT 331		39,345,179.98	7,148,412	32,196,768	488,706		
333	SERVICES	78-R1.5	416,300.14	119,423	296,877	5,918	1.42	50.2
334	METERS	28-L2	35,905.94	34,276	1,630	211	0.59	7.7
335	FIRE HYDRANTS	70-R2	61,300.24	25,681	35,619	819	1.34	43.5
340	OFFICE FURNITURE AND EQUIPMENT							
	COMPUTER	FULLY ACCRUED	4,492.86	4,493	0	0	-	-
	<b>TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION</b>		<b>41,859,846.86</b>	<b>8,138,282</b>	<b>33,527,304</b>	<b>534,499</b>		
	<b>AMORTIZATION OF NEGATIVE NET SALVAGE</b>					<b>2,709,978</b>		
	<b>TOTAL WATER PLANT</b>		<b>479,137,435.56</b>	<b>95,106,504</b>	<b>381,169,115</b>	<b>12,960,981</b>		

\* Life Span Procedure was used. Curve Shown is Interim Survivor Curve.

\*\* Annual Accrual is Charged to Clearing Account by Asset.



THE YORK WATER COMPANY

TABLE 2. BRINGFORWARD TO FEBRUARY 29, 2024 OF BOOK DEPRECIATION RESERVE AS OF DECEMBER 31, 2022

ACCOUNT (1)	BOOK DEPRECIATION RESERVE AS OF 12/31/2022 (2)	+ FOURTEEN MONTHS ACCRUALS (3)	+ AMORTIZATION OF NET SALVAGE (4)	- FOURTEEN MONTHS RETIREMENTS (5)	- PROJECTED COST OF REMOVAL (6)	+ PROJECTED GROSS SALVAGE (7)	+ ACQUISITIONS AND TRANSFERS (8)	= BOOK DEPRECIATION RESERVE AS OF 2/29/2024 (9)
<b>UTILITY PLANT</b>								
304.15	79,245	4,474						83,719
304.20	3,898,655	382,590	1,413	15,169	8,798			4,258,691
304.30	1,206,166	121,657	3,380					1,331,203
304.61	700,310	48,315	561	13,699	1,918			733,569
304.62	1,931,866	132,235	(97)					2,064,004
304.63	234,679	21,976	2,626					259,281
305.00	1,367,931	314,500	143,878	432,951	1,173,297			220,061
306.00	1,411,079	72,415	1,385					1,484,879
307.00	36,077	2,775						38,852
309.00	532,374	152,551	611					685,536
310.20	782,355	94,416						876,771
310.70	535,827	32,729	3,414					571,970
311.00	2,179,200	150,332	47,280					2,376,812
320.10	6,272,732	465,287	3,371					6,741,390
320.11	13,633	5,517						19,150
320.20	926,889	54,841						981,730
320.30	769,296	42,396						811,692
TOTAL 320	7,982,550	568,041	3,371	0	0	0	0	8,553,962
330.00	12,107,537	919,451	20,217	113,378	24,943			12,908,884
331.01	269,674	1,717	55,307					326,698
331.02	9,663,026	961,567	632,890	93,626	481,236			10,682,621
331.03	18,451,462	1,383,314	524,067	147,126	650,297			19,561,420
331.04	55,788	8,565	21,678					86,031
331.05	278,706	8,542						287,248
331.06	599,264	35,204						634,468
331.07	2,754,238	336,887	97,356	26,750	81,588			3,080,143
331.08	656,717	50,580	5,651					712,948
331.09	42,646	3,382						46,028
331.10	9,936	7						9,943
331.11	5,736	304						6,040
331.12	117,537	3,652	21					121,210
331.14	21,707	7,554						29,261
331.99	1,800,149	197,860						1,998,009
TOTAL 331	34,726,586	2,999,135	1,336,970	267,502	1,213,121	0	0	37,582,068
333.00	9,333,103	989,384	1,168,491	225,415	919,693	11,271		10,357,141
334.00	6,924,084	966,862	(17,949)	1,010,645		30,319		6,892,671
335.00	1,543,242	221,582	191,977	104,241	249,136	10,424		1,613,848
336.00	176,959	16,239	74					193,272
340.10	216,072	6,517						222,589
340.20	99,279	4,978						104,257
340.30	50,896	8,725						59,621
340.40	1,042,446	71,598						1,114,044
340.50	8,150,047	432,656						8,582,703
TOTAL 340	9,558,740	524,474	0	0	0	0	0	10,083,214
341.10	NA							NA
341.20	NA			225,011				NA
TOTAL 341	1,322,814	319,948	0	225,011	0	0	0	1,417,751
342.10	53,968	2,720						56,688
342.20	42,866	13,797						56,663
TOTAL 342	96,834	16,517	0	0	0	0	0	113,351
343.10	39,083	2,368						41,451
343.20	383,203	29,784	(756)					412,231
343.30	26,640	1,719						28,359
344.00	43,679	6,480						50,159
345.00	139,040	7,963		34,371				112,632
346.00	1,563,592	190,079						1,753,671
347.00	299,728	27,736	(452)					327,012
<b>SUBTOTAL PLANT</b>	<b>101,163,178</b>	<b>9,338,727</b>	<b>2,906,394</b>	<b>2,442,382</b>	<b>3,590,906</b>	<b>52,014</b>	<b>0</b>	<b>107,427,025</b>
<b>LESS:</b>								
<b>ADVANCES</b>								
304.20	(26,148)	(742)						(26,890)
311.00	(25,129)	(292)						(25,421)
330.00	(152,002)	(429)						(152,431)
331.02	(3,919,796)	(57,701)						(3,977,497)
<b>SUBTOTAL ADVANCES</b>	<b>(4,123,075)</b>	<b>(59,164)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4,182,239)</b>

THE YORK WATER COMPANY

TABLE 2. BRINGFORWARD TO FEBRUARY 29, 2024 OF BOOK DEPRECIATION RESERVE AS OF DECEMBER 31, 2022

ACCOUNT (1)	BOOK DEPRECIATION RESERVE AS OF 12/31/2022 (2)	+	FOURTEEN MONTHS ACCRUALS (3)	+	AMORTIZATION OF NET SALVAGE (4)	-	FOURTEEN MONTHS RETIREMENTS (5)	-	PROJECTED COST OF REMOVAL (6)	+	PROJECTED GROSS SALVAGE (7)	+	ACQUISITIONS AND TRANSFERS (8)	="	BOOK DEPRECIATION RESERVE AS OF 2/29/2024 (9)
<b>CONTRIBUTIONS</b>															
304.20	(77,914)		(3,646)												(81,560)
304.30	(3,201)		(57)												(3,258)
305.00	(22,126)		(777)												(22,903)
311.00	(27,417)		(738)												(28,155)
320.00	(6,308)		(75)												(6,383)
330.00	(630,020)		(33,718)												(663,738)
331.01	(8,509)		(406)												(8,915)
331.02	(6,298,845)		(437,141)												(6,735,986)
331.03	(341,414)		(47,571)												(388,985)
331.07	(13,611)		(915)												(14,526)
333.00	(113,428)		(5,995)												(119,423)
334.00	(34,032)		(244)												(34,276)
335.00	(24,860)		(821)												(25,681)
340.40	(4,493)														(4,493)
<b>SUBTOTAL CONTRIBUTIONS</b>	<b>(7,606,178)</b>		<b>(532,104)</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>(8,138,282)</b>
<b>TOTAL</b>	<b>89,433,925</b>		<b>8,747,459</b>		<b>2,906,394</b>		<b>2,442,382</b>		<b>3,590,906</b>		<b>52,014</b>		<b>0</b>		<b>95,106,504</b>

THE YORK WATER COMPANY

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE FOURTEEN MONTHS ENDED FEBRUARY 29, 2024

DEPRECIABLE GROUP		ORIGINAL COST AS OF 12/31/2022	ORIGINAL COST AS OF 2/29/2024	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)*
<b>INTANGIBLE PLANT</b>					
301	ORGANIZATION	5,302.09	5,302.09		
302	FRANCHISES AND CONSENTS	4,917.92	4,917.92		
<b>TOTAL INTANGIBLE PLANT</b>		<b>10,220.01</b>	<b>10,220.01</b>		
<b>NONDEPRECIABLE PLANT</b>					
303.11	WATER RIGHTS	39,971.90	39,971.90		
303.12	RESERVOIR LAND	858,813.47	858,813.47		
303.2	POWER AND PUMPING LAND	1,078,522.25	1,078,522.25		
303.3	PURIFICATION LAND	53,458.80	53,458.80		
303.4	TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	142,462.57	142,462.57		
303.5	DISTRIBUTION RESERVOIR AND STANDPIPE LAND	621,755.64	621,755.64		
303.61	OFFICE LAND	115,023.00	115,023.00		
303.62	STORES, SHOP AND GARAGE LAND	135,844.51	135,844.51		
<b>TOTAL NONDEPRECIABLE PLANT</b>		<b>3,045,852.14</b>	<b>3,045,852.14</b>		
<b>DEPRECIABLE PLANT</b>					
304.15	OTHER WATER SOURCE STRUCTURES	211,038.12	211,038.12	2.12	4,474
304.2	POWER AND PUMPING STRUCTURES	17,531,451.79	17,566,282.79	2.18	382,590
304.3	PURIFICATION BUILDINGS	4,573,571.88	4,573,571.88	2.66	121,657
304.61	OFFICE BUILDINGS	1,692,103.14	2,148,404.14	2.63	48,315
304.62	STORES, SHOP AND GARAGE BUILDINGS	3,109,699.58	3,129,699.58	4.23	132,235
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	500,593.40	500,593.40	4.39	21,976
305	COLLECTING AND IMPOUNDING RESERVOIRS	7,240,292.25	45,243,672.25	1.88	314,500
306	LAKE, RIVER AND OTHER INTAKES	3,657,305.15	3,657,305.15	1.98	72,415
307	WELLS AND SPRINGS	96,027.22	96,027.22	2.89	2,775
309	SUPPLY MAINS	8,742,553.06	9,742,553.06	1.71	152,551
310.2	POWER GENERATION EQUIPMENT	2,987,853.69	2,987,853.69	3.16	94,416
310.7	OIL ENGINE PUMPING EQUIPMENT	1,212,174.45	1,212,174.45	2.70	32,729
311	ELECTRIC PUMPING EQUIPMENT				
	PUMPING EQUIPMENT	5,955,319.54	6,233,652.78	2.50	150,332
	SCADA EQUIPMENT	698,223.47	698,223.47	0.00	0
	<b>TOTAL ACCOUNT 311</b>	<b>6,653,543.01</b>	<b>6,931,876.25</b>		<b>150,332</b>
320	FILTERS, BASINS AND PIPING	17,597,724.73	17,747,724.73	2.64	465,287
	OTHER SMALL TREATMENT FACILITIES	167,698.46	167,698.46	3.29	5,517
	CHEMICAL TREATMENT EQUIPMENT	2,095,362.94	2,222,862.94	2.54	54,841
	ELECTRONIC CONTROL EQUIPMENT	1,367,610.98	1,367,610.98	3.10	42,396
	<b>TOTAL ACCOUNT 320</b>	<b>21,228,397.11</b>	<b>21,505,897.11</b>		<b>568,041</b>
330	DISTRIBUTION RESERVOIRS AND STANDPIPES	26,157,503.00	28,444,124.74	3.43	919,451
331	TRANSMISSION AND DISTRIBUTION MAINS				
	CAST IRON MAINS - 4 INCH AND UNDER	365,282.09	365,282.09	0.47	1,717
	CAST IRON MAINS - 6 INCH AND 8 INCH	71,287,261.12	76,724,735.42	1.30	961,567
	CAST IRON MAINS - 10 INCH AND OVER	133,406,792.65	143,400,016.43	1.00	1,383,314
	TRANSITE	241,258.83	241,258.83	3.55	8,565
	CONCRETE	573,313.73	573,313.73	1.49	8,542
	STEEL	2,496,725.64	2,496,725.64	1.41	35,204
	VALVES AND VALVE BOXES	26,272,908.71	28,089,858.51	1.24	336,887
	COPPER, PLASTIC AND GALVANIZED	2,975,268.02	2,975,268.02	1.70	50,580
	VAULTS	270,583.20	270,583.20	1.25	3,382
	VENTURI TUBES	10,026.74	10,026.74	0.07	7
	EMERGENCY BYPASS PIPING	11,093.71	11,093.71	2.74	304
	METERING EQUIPMENT	166,748.81	166,748.81	2.19	3,652
	AUTOMATIC FLUSHERS	126,811.27	126,811.27	4.53	7,554
	CLEANING & LINING	10,661,341.21	11,583,191.21	1.78	197,860
	<b>TOTAL ACCOUNT 331</b>	<b>248,865,415.73</b>	<b>267,034,913.61</b>		<b>2,999,135</b>

THE YORK WATER COMPANY

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE FOURTEEN MONTHS ENDED FEBRUARY 29, 2024

DEPRECIABLE GROUP		ORIGINAL COST AS OF 12/31/2022	ORIGINAL COST AS OF 2/29/2024	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)*
333	SERVICES	54,878,390.50	57,562,142.20	1.76	989,384
334	METERS	20,552,979.17	20,785,334.09	4.68	966,862
335	FIRE HYDRANTS	10,937,243.57	11,792,502.57	1.95	221,582
336	BACKFLOW PREVENTERS	594,119.25	631,452.63	2.65	16,239
340	OFFICE FURNITURE AND EQUIPMENT				
	FURNITURE	308,883.03	308,883.03	2.11	6,517
	EQUIPMENT	118,798.88	118,798.88	4.19	4,978
	MAIL MACHINE	126,629.44	126,629.44	6.89	8,725
	COMPUTER	1,191,513.33	1,270,846.57	5.79	71,598
	ENTERPRISE SOFTWARE	10,875,247.90	11,523,681.24	3.94	432,656
	TOTAL ACCOUNT 340	12,621,072.58	13,348,839.16		524,474
341	TRANSPORTATION EQUIPMENT				
	CARS	269,108.26	269,108.26		
	TRUCKS	1,852,976.47	1,996,715.47		
	TOTAL ACCOUNT 341	2,122,084.73	2,265,823.73	**	319,948
342	STORES EQUIPMENT				
	OTHER	101,487.77	101,487.77	2.68	2,720
	TOWMOTOR	114,994.47	114,994.47	**	13,797
	TOTAL ACCOUNT 342	216,482.24	216,482.24		16,517
343.1	SHOP EQUIPMENT	79,313.03	87,313.03	2.86	2,368
343.2	TOOLS AND WORK EQUIPMENT	789,809.39	796,109.39	3.76	29,784
343.3	TRACTOR AND EQUIPMENT	34,370.50	34,370.50	5.00	1,719
344	LABORATORY EQUIPMENT	137,003.48	137,003.48	4.73	6,480
345	POWER OPERATED EQUIPMENT	153,590.94	199,219.94	**	7,963
346	COMMUNICATION EQUIPMENT	3,102,966.38	3,182,466.34	6.03	190,079
347	MISCELLANEOUS EQUIPMENT	546,586.33	553,986.33	5.05	27,736
	<b>TOTAL DEPRECIABLE PLANT</b>	<b>461,225,534.67</b>	<b>526,579,033.07</b>		<b>9,338,727</b>
	<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>464,281,606.82</b>	<b>529,635,105.22</b>		<b>9,338,727</b>
	<b>CUSTOMERS' ADVANCES FOR CONSTRUCTION</b>				
304.2	POWER AND PUMPING STRUCTURES	36,183.63	36,183.63	2.05	742
311	ELECTRIC PUMPING EQUIPMENT	31,044.95	31,044.95	0.94	292
330	DISTRIBUTION RESERVOIRS AND STANDPIPES	158,930.80	158,930.80	0.27	429
331	TRANSMISSION AND DISTRIBUTION MAINS				
	CAST IRON MAINS - 6 INCH AND 8 INCH	8,562,215.64	8,411,663.42	0.68	57,701
	<b>TOTAL CUSTOMERS' ADVANCES FOR CONSTRUCTION</b>	<b>8,788,375.02</b>	<b>8,637,822.80</b>		<b>59,164</b>

THE YORK WATER COMPANY

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE FOURTEEN MONTHS ENDED FEBRUARY 29, 2024

DEPRECIABLE GROUP		ORIGINAL COST AS OF 12/31/2022	ORIGINAL COST AS OF 2/29/2024	ANNUAL ACCRUAL RATE	ANNUAL ACCRUAL AMOUNT
(1)		(2)	(3)	(4)	(5)*
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>					
303.5	DISTRIBUTION RESERVOIR AND STANDPIPE LAND	194,260.97	194,260.97		
304.2	POWER AND PUMPING STRUCTURES	130,686.69	130,686.69	2.79	3,646
304.3	PURIFICATION BUILDINGS	4,562.38	4,562.38	1.25	57
305	COLLECTING AND IMPOUNDING RESERVOIRS	70,625.00	70,625.00	1.10	777
311	ELECTRIC PUMPING EQUIPMENT	47,000.00	47,000.00	1.57	738
320	PURIFICATION SYSTEM				
	CHEMICAL TREATMENT EQUIPMENT	7,698.00	7,698.00	0.97	75
330	DISTRIBUTION RESERVOIRS AND STANDPIPES	1,541,834.66	1,541,834.66	2.19	33,718
331	TRANSMISSION AND DISTRIBUTION MAINS				
	CAST IRON MAINS - 4 INCH AND UNDER	28,020.10	28,020.10	1.45	406
	CAST IRON MAINS - 6 INCH AND 8 INCH	33,789,944.60	34,480,496.82	1.28	437,141
	CAST IRON MAINS - 10 INCH AND OVER	4,757,083.69	4,757,083.69	1.00	47,571
	VALVES AND VALVE BOXES	79,579.37	79,579.37	1.15	915
	TOTAL ACCOUNT 331	38,654,627.76	39,345,179.98		486,033
333	SERVICES	416,300.14	416,300.14	1.44	5,995
334	METERS	35,905.94	35,905.94	0.68	244
335	FIRE HYDRANTS	61,300.24	61,300.24	1.34	821
340	OFFICE FURNITURE AND EQUIPMENT				
	COMPUTER	4,492.86	4,492.86	0.00	0
<b>TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION</b>		<b>41,169,294.64</b>	<b>41,859,846.86</b>		<b>532,104</b>
<b>TOTAL UTILITY PLANT</b>		<b>414,323,937.16</b>	<b>479,137,435.56</b>		<b>8,747,459</b>

\* 14-month total based on monthly averages

\*\* Annual Accrual is charged to Clearing Account by Asset

THE YORK WATER COMPANY

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2019		2020		2021		2022		2023		NET SALVAGE (12)*	SALVAGE ACCURAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
304.20											(13,598)	(2,720)
304.30				6,430				4,800		8,798	(6,430)	(1,286)
304.61						2,129				1,918	(4,047)	(809)
304.62	3,750	1,590									1,033	207
305.00		8,557								1,173,297	(1,622,302)	(324,460)
306.00						5,935					(5,935)	(1,187)
309.00						2,619					(2,619)	(524)
310.70								14,629			(14,629)	(2,926)
311.00	450	2,992									(194,437)	(38,887)
320.00		2,147									(14,124)	(2,825)
330.00				6,110				5,867			(108,022)	(21,604)
331.00				1,220,234		243		27,740			(6,242,375)	(1,248,475)
333.00	1,343	648,648			4,012	1,583,232		1,755,804		1,039,812	(4,508,936)	(901,787)
334.00	1,690	822,424			6,912	1,123,315		735,807	9,661	788,305	82,372	16,474
334.00	20,667	3,876	22,594	2,209	14,049	6,435		26,651	25,988		(901,020)	648
335.00	9,013	86,949	7,538	173,152	11,901	214,896		249,884	8,935	213,544	3,238	387
343.20			(899)		3,000							
347.00	1,260		675									
<b>TOTAL</b>	<b>38,172</b>	<b>1,579,184</b>	<b>30,146</b>	<b>2,552,190</b>	<b>39,874</b>	<b>3,130,699</b>	<b>46,123</b>	<b>3,236,106</b>	<b>44,584</b>	<b>3,250,617</b>	<b>(13,549,899)</b>	<b>(2,709,978)</b>

\* Column (12) equals the summation of Columns (2) through (11).

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## **PART II. DETAILED DEPRECIATION CALCULATIONS**

**CUMULATIVE DEPRECIATED ORIGINAL COST**



THE YORK WATER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1842	1	1	0	0	0.00
1851	599	599	0	0	0.00
1861	272	272	0	0	0.00
1863	235	235	0	0	0.00
1866	1	1	1	1	0.00
1867	1,267	1,267	0	1	0.00
1868	214	214	0	1	0.00
1870	26	26	0	2	0.00
1872	54	54	0	2	0.00
1875	169	169	0	2	0.00
1876	111	111	0	2	0.00
1877	19	19	0	2	0.00
1878	27	27	0	2	0.00
1881	201	201	0	2	0.00
1882	844	844	0	2	0.00
1883	46	46	0	2	0.00
1884	1,303	1,303	0	2	0.00
1885	983	983	0	2	0.00
1886	708	708	0	3	0.00
1887	596	596	0	3	0.00
1888	35	35	0	3	0.00
1889	9	9	0	3	0.00
1890	775	775	0	4	0.00
1891	2,777	2,776	1	5	0.00
1892	72	72	0	5	0.00
1893	34	34	0	5	0.00
1894	209	209	0	5	0.00
1895	1	1	0	5	0.00
1896	20,272	18,806	1,466	1,470	0.00
1897	74	74	0	1,471	0.00
1898	352,270	352,236	34	1,505	0.00
1899	5,493	5,488	5	1,510	0.00
1900	305	305	(0)	1,510	0.00
1901	61,976	55,855	6,121	7,631	0.00
1902	341	287	54	7,685	0.00
1903	14,719	11,615	3,104	10,789	0.00
1904	3,053	2,414	639	11,428	0.00
1905	6,423	4,419	2,004	13,432	0.00
1906	11,728	8,010	3,718	17,150	0.00
1907	12,793	8,915	3,878	21,027	0.01
1908	10,931	8,096	2,835	23,863	0.01
1909	6,249	4,537	1,712	25,575	0.01
1910	24,932	20,181	4,751	30,326	0.01
1911	12,517	9,034	3,483	33,810	0.01
1912	11,125	7,767	3,358	37,167	0.01
1913	10,735	8,436	2,299	39,466	0.01
1914	2,188	1,326	862	40,328	0.01
1915	4,551	3,031	1,520	41,848	0.01
1916	4,170	2,593	1,577	43,425	0.01
1917	1,657	1,356	301	43,726	0.01
1918	853	503	350	44,076	0.01
1919	1,738	1,034	704	44,780	0.01
1920	3,452	2,039	1,413	46,193	0.01
1921	8,329	5,421	2,908	49,101	0.01
1922	13,168	7,671	5,497	54,598	0.01
1923	19,492	12,510	6,982	61,580	0.02
1924	30,567	19,235	11,332	72,911	0.02
1925	61,018	40,897	20,121	93,032	0.02
1926	18,312	12,717	5,595	98,628	0.03
1927	114,803	78,337	36,466	135,094	0.04

**THE YORK WATER COMPANY**

**CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024**

<b>YEAR INST (1)</b>	<b>ORIGINAL COST (2)</b>	<b>ACCRUED DEPRECIATION (3)</b>	<b>AMOUNT (2)-(3) (4)</b>	<b>CUMULATIVE AMOUNT (5)</b>	<b>PCT OF COL 4 TOTAL (6)</b>
1928	21,778	14,044	7,734	142,828	0.04
1929	249,268	205,662	43,606	186,434	0.05
1930	97,286	64,644	32,642	219,076	0.06
1931	359,834	284,025	75,809	294,885	0.08
1932	50,281	39,408	10,873	305,757	0.08
1933	2,002	1,269	733	306,490	0.08
1934	4,458	2,463	1,995	308,485	0.08
1935	20,070	13,374	6,696	315,181	0.08
1936	19,733	11,564	8,169	323,350	0.09
1937	33,668	20,133	13,535	336,885	0.09
1938	43,908	25,426	18,482	355,367	0.09
1939	35,010	21,191	13,819	369,186	0.10
1940	42,016	23,020	18,996	388,181	0.10
1941	69,991	39,033	30,958	419,140	0.11
1942	59,540	42,390	17,150	436,290	0.11
1943	22,874	12,552	10,322	446,612	0.12
1944	3,503	2,246	1,257	447,868	0.12
1945	3,751	2,146	1,605	449,473	0.12
1946	35,640	21,748	13,892	463,365	0.12
1947	74,931	39,797	35,134	498,499	0.13
1948	77,044	55,315	21,729	520,228	0.14
1949	89,839	42,468	47,371	567,600	0.15
1950	67,306	35,288	32,018	599,618	0.16
1951	74,334	39,220	35,114	634,732	0.17
1952	72,661	38,629	34,032	668,764	0.18
1953	564,443	303,569	260,874	929,637	0.24
1954	292,132	148,924	143,208	1,072,845	0.28
1955	875,190	499,103	376,087	1,448,932	0.38
1956	557,377	256,736	300,641	1,749,573	0.46
1957	507,437	357,500	149,937	1,899,510	0.50
1958	170,650	103,996	66,654	1,966,163	0.52
1959	219,583	106,141	113,442	2,079,606	0.55
1960	448,708	286,410	162,298	2,241,904	0.59
1961	234,779	111,015	123,764	2,365,668	0.62
1962	284,045	136,533	147,512	2,513,180	0.66
1963	185,290	83,747	101,543	2,614,723	0.69
1964	444,225	198,957	245,268	2,859,991	0.75
1965	428,043	251,792	176,251	3,036,243	0.80
1966	292,857	177,121	115,736	3,151,978	0.83
1967	2,855,108	272,337	2,582,771	5,734,749	1.51
1968	563,189	273,663	289,526	6,024,275	1.58
1969	504,872	232,198	272,674	6,296,949	1.66
1970	566,885	276,467	290,418	6,587,367	1.73
1971	1,170,631	659,504	511,127	7,098,494	1.87
1972	298,955	133,023	165,932	7,264,426	1.91
1973	221,129	91,449	129,680	7,394,106	1.94
1974	307,124	123,293	183,831	7,577,937	1.99
1975	569,006	331,094	237,912	7,815,849	2.06
1976	638,383	398,983	239,400	8,055,249	2.12
1977	555,695	229,349	326,346	8,381,595	2.20
1978	972,834	593,993	378,841	8,760,436	2.30
1979	1,140,692	516,723	623,969	9,384,404	2.47
1980	126,682	77,707	48,975	9,433,379	2.48
1981	802,151	314,212	487,939	9,921,318	2.61
1982	1,808,149	738,246	1,069,903	10,991,221	2.89
1983	1,087,648	423,151	664,497	11,655,717	3.07
1984	2,395,590	1,323,145	1,072,445	12,728,162	3.35
1985	2,303,671	994,590	1,309,081	14,037,243	3.69
1986	4,021,006	1,361,159	2,659,847	16,697,090	4.39
1987	1,732,038	731,131	1,000,907	17,697,997	4.66

**THE YORK WATER COMPANY**

**CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024**

<b>YEAR INST (1)</b>	<b>ORIGINAL COST (2)</b>	<b>ACCRUED DEPRECIATION (3)</b>	<b>AMOUNT (2)-(3) (4)</b>	<b>CUMULATIVE AMOUNT (5)</b>	<b>PCT OF COL 4 TOTAL (6)</b>
1988	264,094	135,388	128,706	17,826,703	4.69
1989	3,892,798	1,218,186	2,674,612	20,501,314	5.39
1990	6,725,903	2,106,991	4,618,912	25,120,227	6.61
1991	3,867,398	1,144,851	2,722,547	27,842,774	7.32
1992	1,878,520	602,666	1,275,854	29,118,627	7.66
1993	4,513,674	1,880,963	2,632,711	31,751,338	8.35
1994	1,564,410	570,891	993,519	32,744,857	8.61
1995	4,194,659	1,200,102	2,994,557	35,739,414	9.40
1996	7,085,592	2,677,178	4,408,414	40,147,828	10.56
1997	5,072,074	1,536,123	3,535,951	43,683,779	11.49
1998	4,454,568	1,338,043	3,116,525	46,800,303	12.31
1999	4,918,691	1,256,761	3,661,930	50,462,233	13.27
2000	6,696,910	1,668,226	5,028,684	55,490,918	14.60
2001	6,910,838	2,289,093	4,621,745	60,112,663	15.81
2002	4,625,585	1,101,079	3,524,506	63,637,168	16.74
2003	5,175,310	1,780,657	3,394,653	67,031,822	17.63
2004	24,949,053	5,989,850	18,959,203	85,991,025	22.62
2005	15,391,845	4,578,391	10,813,454	96,804,479	25.46
2006	21,976,433	8,261,230	13,715,203	110,519,682	29.07
2007	20,462,343	7,289,925	13,172,418	123,692,100	32.54
2008	20,256,939	4,314,283	15,942,656	139,634,756	36.73
2009	12,636,284	3,339,956	9,296,328	148,931,085	39.17
2010	5,665,885	1,920,695	3,745,190	152,676,275	40.16
2011	8,713,495	2,154,557	6,558,938	159,235,213	41.88
2012	7,922,855	2,780,701	5,142,154	164,377,367	43.24
2013	6,849,647	1,535,068	5,314,579	169,691,946	44.64
2014	10,620,841	1,931,380	8,689,461	178,381,407	46.92
2015	8,704,047	1,957,299	6,746,748	185,128,155	48.70
2016	8,768,084	1,761,818	7,006,266	192,134,421	50.54
2017	15,338,581	1,371,228	13,967,353	206,101,774	54.21
2018	20,995,734	2,309,194	18,686,540	224,788,314	59.13
2019	13,231,275	832,440	12,398,835	237,187,149	62.39
2020	13,704,769	600,476	13,104,293	250,291,441	65.84
2021	29,916,265	1,705,755	28,210,500	278,501,941	73.26
2022	36,972,379	941,279	36,031,100	314,533,041	82.73
2023	62,707,107	484,580	62,222,527	376,755,568	99.10
2024	3,409,472	3,949	3,405,523	380,161,091	100.00
<b>SUBTOTAL</b>	<b>473,673,096</b>	<b>93,512,000</b>	<b>380,161,091</b>		
<b>UNDATED</b>	<b>22,490</b>	<b>7,458</b>	<b>15,032</b>		
<b>INTANGIBLE PLANT</b>	<b>10,220</b>	<b>0</b>	<b>10,220</b>		
<b>NONDEPRECIABLE</b>	<b>2,851,591</b>	<b>0</b>	<b>2,851,591</b>		
<b>CLEARING</b>	<b>2,580,038</b>	<b>1,587,046</b>	<b>992,992</b>		
<b>TOTAL</b>	<b>479,137,435</b>	<b>95,106,504</b>	<b>384,030,926</b>		

**UTILITY PLANT IN SERVICE**

THE YORK WATER COMPANY

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CARETAKER'S RESIDENCE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1910	4,421.00	4,421	4,421			
1937	184.00	184	184			
1955	90.42	90	90			
1956	320.00	320	320			
1958	296.17	296	296			
1960	1,173.03	1,173	1,173			
1962	182.55	183	183			
1963	1,576.59	1,577	1,577			
1967	1,268.02	1,268	1,268			
1968	156.66	157	157			
1970	100.98	101	101			
1973	176.19	176	177			
	9,945.61	9,946	9,946			
WORKSHOP AND ROADWAY						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1968	4,686.64	4,687	4,687			
1969	450.00	450	450			
	5,136.64	5,137	5,137			
LAKE REDMAN OUTFALL FOR SUSQUEHANNA PUMPING STATION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2054						
NET SALVAGE PERCENT.. 0						
2004	119,097.10	46,844	46,585	72,513	30.33	2,391
2017	52,990.00	9,548	9,495	43,495	30.33	1,434
2018	13,411.30	2,111	2,099	11,312	30.33	373
	185,498.40	58,503	58,179	127,319		4,198

THE YORK WATER COMPANY

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CARROLL VALLEY						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. 0						
1968	2,947.31	2,947	2,947			
2009	1,650.00	1,650	1,650			
2013	5,860.16	5,860	5,860			
	10,457.47	10,457	10,457			
	211,038.12	84,043	83,719	127,319		4,198
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.3 1.99

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BERLIN ROAD						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1948	1,929.09	1,929	1,929			
1949	61.29	61	61			
1950	21.73	22	22			
1989	892.97	893	893			
1997	2,189.82	2,190	2,190			
	5,094.90	5,095	5,095			
FLORIDA AVENUE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1931	241.85	242	242			
	241.85	242	242			
HAINES ACRES						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. 0						
1957	16,506.20	15,720	15,476	1,031	3.33	310
1958	306.00	291	286	20	3.33	6
1999	2,125.86	1,873	1,844	282	3.33	85
2000	1,717.60	1,506	1,483	235	3.33	71
2012	3,370.00	2,621	2,580	790	3.33	237
2014	11,666.00	8,675	8,540	3,126	3.33	939
	35,691.66	30,686	30,209	5,483		1,648
NORTH YORK						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1930	1,598.08	1,399	1,377	221	13.33	17
1987	57,999.39	42,533	41,872	16,127	13.33	1,210
1988	9,634.49	7,013	6,904	2,730	13.33	205

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH YORK						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
2000	1,962.74	1,255	1,236	727	13.33	55
2011	13,218.38	6,440	6,340	6,878	13.33	516
2014	11,333.00	4,763	4,689	6,644	13.33	498
	95,746.08	63,403	62,418	33,328		2,501
PENN OAKS						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1960	14,843.78	13,501	13,291	1,553	6.33	245
1975	1,913.12	1,693	1,667	246	6.33	39
1994	380.15	313	308	72	6.33	11
2016	14,290.00	7,825	7,703	6,587	6.33	1,041
	31,427.05	23,332	22,969	8,458		1,336
PLEASUREVILLE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1942	2,515.24	2,515	2,515			
1979	361.16	361	361			
1980	375.50	376	376			
1983	617.74	618	618			
2005	1,775.25	1,775	1,775			
	5,644.89	5,645	5,645			
WEST MANCHESTER						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1966	15,282.03	15,282	15,282			
1990	1,833.05	1,833	1,833			
2000	1,616.57	1,617	1,617			
2023	9,801.46	9,801	9,801			
	28,533.11	28,533	28,533			



THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMBLEBROOK						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2071						
NET SALVAGE PERCENT.. 0						
2021	196,600.40	12,641	12,443	184,158	38.83	4,743
2022	12,000.00	494	486	11,514	38.82	297
	208,600.40	13,135	12,929	195,671		5,040
LONGSTOWN HILL						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1975	51,717.29	45,762	45,045	6,672	6.33	1,054
1976	3,936.89	3,475	3,421	516	6.33	82
1999	1,626.78	1,294	1,274	353	6.33	56
2000	7,536.31	5,945	5,852	1,684	6.33	266
2002	4,117.15	3,186	3,136	981	6.33	155
2003	696.23	533	525	172	6.33	27
2010	821.50	561	552	269	6.33	42
2019	12,474.57	5,292	5,209	7,265	6.33	1,148
	82,926.72	66,048	65,013	17,914		2,830
LOGANVILLE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1978	20,873.26	17,331	17,059	3,814	9.33	409
1996	848.00	634	624	224	9.33	24
2000	1,010.36	725	714	297	9.33	32
2010	1,069.63	636	626	444	9.33	48
2016	13,775.00	6,212	6,115	7,660	9.33	821
2017	2,086.11	869	855	1,231	9.33	132
	39,662.36	26,407	25,993	13,669		1,466

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOUTHERN REPUMP						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1982	31,291.66	20,696	20,372	10,920	21.33	512
2005	222,500.45	103,834	102,207	120,293	21.33	5,640
2007	1,550.00	680	669	881	21.33	41
2010	12,045.00	4,703	4,629	7,416	21.33	348
2012	3,855.30	1,363	1,342	2,514	21.33	118
2014	73,768.77	23,003	22,643	51,126	21.33	2,397
	345,011.18	154,279	151,862	193,149		9,056
NEW SALEM BOOSTER STATION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2039						
NET SALVAGE PERCENT.. 0						
1984	41,292.70	29,781	29,314	11,979	15.33	781
1999	7,671.25	4,731	4,657	3,014	15.33	197
2000	5,961.10	3,617	3,560	2,401	15.33	157
2002	5,595.30	3,277	3,226	2,370	15.33	155
2010	676.62	319	314	363	15.33	24
2016	15,626.81	5,209	5,127	10,499	15.33	685
2023	40,198.54	1,675	1,649	38,550	15.33	2,515
	117,022.32	48,609	47,847	69,175		4,514
HALLAM						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1986	432.16	250	246	186	27.33	7
2001	23,542.08	10,672	10,505	13,037	27.33	477
	23,974.24	10,922	10,751	13,223		484

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MT. ZION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1986	51,995.71	35,609	35,051	16,945	17.33	978
2000	3,940.39	2,275	2,239	1,701	17.33	98
2017	15,465.81	4,296	4,229	11,237	17.33	648
	71,401.91	42,180	41,519	29,883		1,724
NORTH POINT DRIVE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2039						
NET SALVAGE PERCENT.. 0						
1989	57,277.00	39,712	39,090	18,187	15.33	1,186
2002	4,011.71	2,349	2,312	1,700	15.33	111
2007	3,409.00	1,776	1,748	1,661	15.33	108
	64,697.71	43,837	43,150	21,548		1,405
BULL ROAD						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. 0						
1994	171,233.36	101,598	100,006	71,227	20.33	3,504
1997	1,055.89	599	590	466	20.33	23
2000	1,313.46	706	695	619	20.33	30
2010	595.87	240	236	360	20.33	18
	174,198.58	103,143	101,527	72,672		3,575
HAMETOWN						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1998	130,473.76	66,976	65,926	64,548	24.33	2,653
2000	1,111.39	548	539	572	24.33	24
2003	696.24	320	315	381	24.33	16
2010	640.65	230	226	414	24.33	17
	132,922.04	68,074	67,007	65,915		2,710

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREEN VALLEY ROAD						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
2003	46,151.10	19,076	18,777	27,374	29.33	933
	46,151.10	19,076	18,777	27,374		933
SUSQUEHANNA RIVER						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2065						
NET SALVAGE PERCENT.. 0						
2005	4,972,614.85	1,547,030	1,522,794	3,449,821	41.33	83,470
2007	2,510.08	721	710	1,800	41.33	44
2008	8,651.08	2,378	2,341	6,310	41.33	153
2015	14,175.00	2,457	2,419	11,756	41.33	284
2022	37,050.00	1,436	1,414	35,636	41.33	862
	5,035,001.01	1,554,022	1,529,676	3,505,325		84,813
SPRING GROVE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. 0						
2005	243,279.29	90,823	89,400	153,879	31.33	4,912
2010	859.04	261	257	602	31.33	19
	244,138.33	91,084	89,657	154,481		4,931
BRILLHART/CODORUS CREEK PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. 0						
1896	9,093.27	8,359	8,228	865	11.22	77
1901	118.17	107	105	13	12.47	1
1908	148.18	132	130	18	14.21	1
1910	5,515.03	4,890	4,813	702	14.54	48
1913	6,877.85	6,013	5,919	959	15.91	60
1925	4,193.33	3,558	3,502	691	17.62	39

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRILLHART/CODORUS CREEK PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. 0						
1926	1,601.80	1,345	1,324	278	18.62	15
1927	15.98	13	13	3	18.28	
1928	445.85	375	369	77	17.97	4
1933	9.91	8	8	2	19.22	
1943	20.19	16	16	4	21.38	
1944	118.69	94	93	26	21.34	1
1946	10,308.93	8,086	7,959	2,350	21.35	110
1947	893.78	699	688	206	21.37	10
1949	1,254.02	974	959	295	21.49	14
1950	355.07	275	271	84	21.57	4
1951	113.79	88	87	27	21.67	1
1952	10.90	8	8	3	21.79	
1953	9.69	7	7	3	21.93	
1954	34.13	26	26	9	22.07	
1955	54,954.54	41,507	40,857	14,098	22.25	634
1956	4,849.48	3,642	3,585	1,265	22.42	56
1957	263.38	197	194	69	22.62	3
1958	10,236.63	7,596	7,477	2,760	22.83	121
1959	426.56	314	309	117	23.05	5
1963	313.67	226	222	91	23.37	4
1964	1,231.33	882	868	363	23.67	15
1969	285.35	198	195	90	24.07	4
1971	1,961.81	1,343	1,322	640	24.25	26
1972	322.01	218	215	107	24.67	4
1973	470.96	317	312	159	24.52	6
1974	96.35	64	63	33	24.96	1
1975	1,754.62	1,161	1,143	612	24.86	25
1976	29,784.21	19,592	19,285	10,499	24.80	423
1978	2,560.34	1,649	1,623	937	25.26	37
1979	2,892.73	1,848	1,819	1,074	25.27	43
1980	6,190.21	3,920	3,859	2,332	25.30	92
1981	12,613.64	7,911	7,787	4,827	25.36	190
1982	70,932.96	44,035	43,345	27,588	25.45	1,084
1983	9,895.64	6,077	5,982	3,914	25.56	153
1986	43,525.42	25,741	25,338	18,188	26.03	699
1988	5,160.24	2,963	2,917	2,244	26.45	85
1990	1,591.48	889	875	716	26.57	27
1991	6,684.20	3,690	3,632	3,052	26.50	115
1992	1,966.70	1,065	1,048	918	26.81	34
1993	1,033.03	551	542	491	26.80	18
1994	4,476.97	2,351	2,314	2,163	26.83	81

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRILLHART/CODORUS CREEK PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. 0						
1995	53,658.28	27,688	27,254	26,404	26.89	982
1997	4,393.24	2,179	2,145	2,248	27.10	83
1998	17,211.50	8,349	8,218	8,993	27.24	330
1999	9,299.89	4,404	4,335	4,965	27.42	181
2000	32,462.61	15,059	14,823	17,640	27.35	645
2001	7,136.44	3,219	3,169	3,968	27.58	144
2002	62,877.12	27,653	27,220	35,657	27.60	1,292
2003	78,928.23	33,765	33,236	45,692	27.64	1,653
2004	2,712.63	1,126	1,108	1,604	27.73	58
2005	10,529.09	4,225	4,159	6,370	27.85	229
2006	139,108.03	53,821	52,978	86,130	28.00	3,076
2007	140,226.16	52,122	51,305	88,921	28.17	3,157
2008	390,551.90	139,505	137,319	253,233	28.19	8,983
2009	10,976.69	3,751	3,692	7,284	28.25	258
2010	9,372.13	3,049	3,001	6,371	28.35	225
2011	25,210.32	7,760	7,638	17,572	28.49	617
2012	53,343.44	15,496	15,253	38,090	28.49	1,337
2013	10,241.90	2,786	2,742	7,500	28.55	263
2014	215,149.00	54,282	53,432	161,717	28.65	5,645
2015	27,246.52	6,305	6,206	21,040	28.79	731
2016	3,810.61	801	788	3,022	28.83	105
2017	48,661.96	9,114	8,971	39,691	28.92	1,372
2018	4,504.55	735	723	3,781	29.06	130
2021	1,926,654.91	161,261	158,734	1,767,920	29.18	60,587
2022	462,650.00	24,983	24,592	438,058	29.20	15,002
	4,064,530.17	878,458	864,695	3,199,835		111,455

LABOTT BOOSTER STATION  
INTERIM SURVIVOR CURVE.. SQUARE  
PROBABLE RETIREMENT YEAR.. 6-2057  
NET SALVAGE PERCENT.. 0

2007	181,819.20	60,606	59,657	122,162	33.33	3,665
	181,819.20	60,606	59,657	122,162		3,665

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCADA EQUIPMENT						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	3,956.28	3,956	3,956			
2004	11,390.10	11,390	11,390			
	15,346.38	15,346	15,346			
STARVIEW BOOSTER STATION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2058						
NET SALVAGE PERCENT.. 0						
2008	6,677.00	2,092	2,059	4,618	34.33	135
	6,677.00	2,092	2,059	4,618		135
NORTHWEST BOOSTER STATION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
2009	229,482.73	67,314	66,242	163,240	35.33	4,620
2011	579.55	153	151	429	35.33	12
	230,062.28	67,467	66,393	163,669		4,632
WEST MANHEIM BOOSTER STATION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1971	72,053.50	63,247	62,241	9,813	7.33	1,339
2009	135,900.71	90,601	89,159	46,741	7.33	6,377
2010	185.48	121	119	66	7.33	9
2022	1,300.00	241	237	1,063	7.33	145
	209,439.69	154,210	151,756	57,684		7,870

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IRISHTOWN ROAD BOOSTER STATION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
2008	5,442.85	1,672	1,645	3,797	35.33	107
2009	132,092.60	38,747	38,131	93,962	35.33	2,660
	137,535.45	40,419	39,776	97,759		2,767
CARROLL VALLEY PUMP STATION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1986	2,324.00	2,188	2,153	171	2.33	73
	2,324.00	2,188	2,153	171		73
LINCOLN ESTATES						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. 0						
2016	12,998.67	1,993	1,961	11,038	42.33	261
2020	3,251.68	259	255	2,997	42.33	71
	16,250.35	2,252	2,216	14,034		332
LAKE REDMAN PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	5,795,072.65	693,091	682,061	5,113,011	41.73	122,526
2019	119,138.18	11,950	11,760	107,378	41.85	2,566
	5,914,210.83	705,041	693,821	5,220,390		125,092
	17,566,282.79	4,325,831	4,258,691	13,307,590		384,987
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.6 2.19



THE YORK WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1926	91.67	78	73	18	17.28	1
1927	151.13	129	121	30	16.97	2
1931	281,893.72	237,721	223,637	58,257	17.22	3,383
1932	45,777.77	38,188	35,926	9,852	18.22	541
1950	350.00	276	260	90	19.79	5
1957	144.27	111	104	40	20.29	2
1963	469.61	348	327	142	21.30	7
1964	315.48	233	219	96	20.98	5
1966	87.83	64	60	28	21.70	1
1968	166.16	119	112	54	21.85	2
1969	668.35	479	451	218	21.67	10
1971	452.08	319	300	152	21.96	7
1973	178.15	125	118	61	21.80	3
1974	10,870.05	7,505	7,060	3,810	22.27	171
1975	470.21	323	304	166	22.26	7
1976	2,942.74	2,006	1,887	1,056	22.27	47
1977	2,685.51	1,817	1,709	976	22.30	44
1978	2,698.43	1,811	1,704	995	22.36	44
1979	2,985.03	1,987	1,869	1,116	22.45	50
1980	26,829.55	17,691	16,643	10,187	22.56	452
1981	916.00	598	563	353	22.69	16
1982	4,797.61	3,098	2,914	1,883	22.85	82
1983	6,920.62	4,446	4,183	2,738	22.63	121
1984	7,415.86	4,707	4,428	2,988	22.83	131
1985	14,569.78	9,127	8,586	5,984	23.06	259
1986	831.39	517	486	345	22.94	15
1987	4,725.35	2,893	2,722	2,004	23.22	86
1988	827.53	502	472	355	23.16	15
1989	46,311.12	27,773	26,128	20,184	23.14	872
1990	5,959.26	3,511	3,303	2,656	23.47	113
1991	2,201.79	1,280	1,204	998	23.51	42
1993	4,965.72	2,802	2,636	2,330	23.68	98
1994	41,074.34	22,907	21,550	19,524	23.53	830
1995	26,251.94	14,373	13,521	12,730	23.69	537
1997	136,883.36	72,274	67,992	68,891	23.84	2,890
1998	748.12	388	365	383	23.84	16
1999	6,398.09	3,251	3,058	3,340	23.88	140
2000	4,777.67	2,375	2,234	2,543	23.95	106
2001	31,046.81	15,061	14,169	16,878	24.06	701
2002	56,724.64	26,791	25,204	31,521	24.21	1,302
2003	182,492.24	84,111	79,128	103,364	24.17	4,277

THE YORK WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
2004	37,275.99	16,640	15,654	21,622	24.39	887
2005	38,477.16	16,664	15,677	22,800	24.44	933
2006	132,629.79	55,532	52,242	80,388	24.53	3,277
2007	71,413.87	28,923	27,209	44,204	24.49	1,805
2008	22,552.20	8,762	8,243	14,309	24.66	580
2009	27,962.28	10,416	9,799	18,163	24.70	735
2010	49,672.38	17,649	16,603	33,069	24.80	1,333
2011	40,216.31	13,601	12,795	27,421	24.79	1,106
2012	12,875.50	4,116	3,872	9,003	24.83	363
2013	58,931.82	17,662	16,616	42,316	24.92	1,698
2014	72,372.94	20,221	19,023	53,350	24.93	2,140
2015	472,175.50	121,538	114,337	357,838	25.00	14,314
2016	336,801.71	78,744	74,079	262,723	25.12	10,459
2017	52,829.73	11,057	10,402	42,428	25.18	1,685
2018	116,440.81	21,379	20,112	96,328	25.20	3,823
2019	24,949.35	3,890	3,660	21,290	25.27	843
2020	122,295.19	15,470	14,553	107,742	25.32	4,255
2021	150,163.38	14,296	13,449	136,714	25.34	5,395
2022	130,646.48	8,061	7,583	123,063	25.36	4,853
	2,937,749.37	1,098,736	1,033,641	1,904,108		77,917

SEDIMENTATION AND RESIDUALS HANDLING PLANT  
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5  
PROBABLE RETIREMENT YEAR.. 6-2047  
NET SALVAGE PERCENT.. 0

2007	507,068.58	221,437	208,318	298,751	21.50	13,895
2009	1,572.37	636	598	974	21.57	45
2022	63,000.00	4,423	4,161	58,839	22.09	2,664
	571,640.95	226,496	213,077	358,564		16,604

THE YORK WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMBLEBROOK						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2071						
NET SALVAGE PERCENT.. 0						
2021	942,025.91	60,572	56,984	885,042	38.83	22,793
2022	41,000.00	1,689	1,589	39,411	38.82	1,015
	983,025.91	62,261	58,573	924,453		23,808
STORAGE BUILDING AND VAULT AT RACETRACK TANK						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. 0						
2014	47,895.16	15,433	14,519	33,376	20.33	1,642
	47,895.16	15,433	14,519	33,376		1,642
LINCOLN ESTATES MHP - TREATMENT SHED						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. 0						
1984	4,846.64	3,204	3,014	1,832	20.33	90
2016	19,647.85	5,380	5,061	14,587	20.33	718
2017	5,900.00	1,457	1,371	4,529	20.33	223
	30,394.49	10,041	9,446	20,948		1,031
MEADOWS WATER SYSTEM - TREATMENT SHED						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
2002	2,866.00	2,070	1,947	919	8.33	110
	2,866.00	2,070	1,947	919		110
	4,573,571.88	1,415,037	1,331,203	3,242,368		121,112
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.8 2.65

THE YORK WATER COMPANY

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MAIN OFFICE - 130 EAST MARKET STREET						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1929	213,010.01	179,461	175,238	37,772	17.70	2,134
1930	475.60	401	392	84	17.44	5
1932	33.57	28	27	6	18.22	
1948	120.00	94	92	28	20.49	1
1952	81.31	63	62	20	20.93	1
1956	156.17	119	116	40	20.83	2
1957	534.51	406	396	138	21.05	7
1959	564.67	424	414	151	21.54	7
1964	215.00	158	154	61	21.63	3
1965	859.21	625	610	249	21.98	11
1966	14,637.17	10,635	10,385	4,252	21.70	196
1967	180.00	130	127	53	22.07	2
1968	2,217.22	1,592	1,555	663	21.85	30
1969	731.17	520	508	223	22.25	10
1970	3,864.55	2,738	2,674	1,191	22.09	54
1971	3,270.60	2,291	2,237	1,034	22.52	46
1975	194.36	132	129	65	22.76	3
1976	5,171.64	3,501	3,419	1,753	22.75	77
1979	7,017.96	4,640	4,531	2,487	22.90	109
1980	565.00	370	361	204	23.00	9
1981	780.00	509	497	283	22.69	12
1982	2,732.69	1,765	1,723	1,009	22.85	44
1983	3,214.32	2,052	2,004	1,211	23.03	53
1984	7,825.75	4,967	4,850	2,976	22.83	130
1985	61,501.99	38,525	37,618	23,884	23.06	1,036
1987	4,139.52	2,535	2,475	1,664	23.22	72
1988	4,757.42	2,884	2,816	1,941	23.16	84
1991	1,403.90	821	802	602	23.20	26
1993	511.00	290	283	228	23.39	10
1997	27,145.93	14,477	14,136	13,010	23.34	557
1999	3,857.30	1,979	1,932	1,925	23.41	82
2000	29,378.88	14,739	14,392	14,987	23.50	638
2001	1,868.81	919	897	971	23.41	41
2002	32,167.09	15,472	15,108	17,059	23.38	730
2003	1,072.19	503	491	581	23.39	25
2004	25,350.07	11,567	11,295	14,055	23.44	600
2005	5,028.33	2,234	2,181	2,847	23.35	122
2006	59,614.02	25,592	24,990	34,624	23.49	1,474
2007	4,789.43	1,996	1,949	2,840	23.33	122
2010	19,906.12	7,373	7,200	12,707	23.23	547
2011	4,224.00	1,487	1,452	2,772	23.31	119

THE YORK WATER COMPANY

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MAIN OFFICE - 130 EAST MARKET STREET						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
2012	16,803.20	5,626	5,494	11,310	23.18	488
2013	6,285.90	1,984	1,937	4,349	23.12	188
2014	5,145.00	1,522	1,486	3,659	23.01	159
2015	8,350.00	2,287	2,233	6,117	22.98	266
2016	109,250.95	27,477	26,830	82,421	22.82	3,612
2017	30,652.81	6,967	6,803	23,850	22.66	1,053
2019	3,084.60	535	522	2,562	22.22	115
2020	3,941.89	565	552	3,390	21.91	155
2021	129,261.20	14,309	13,972	115,289	21.43	5,380
2022	132,633.55	9,908	9,675	122,959	20.65	5,954
2023	470,000.00	15,933	15,558	454,442	18.98	23,943
	1,470,577.58	448,127	437,582	1,032,996		50,544

OFFICE - 124 EAST MARKET STREET  
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5  
PROBABLE RETIREMENT YEAR.. 6-2051  
NET SALVAGE PERCENT.. 0

1996	382,796.55	207,591	202,706	180,091	23.35	7,713
2000	7,846.01	3,936	3,843	4,003	23.50	170
2001	53,846.33	26,487	25,864	27,983	23.41	1,195
2003	3,071.88	1,441	1,407	1,665	23.39	71
2004	11,472.05	5,235	5,112	6,360	23.44	271
2005	24,552.71	10,909	10,652	13,900	23.35	595
2006	42,577.16	18,278	17,848	24,729	23.49	1,053
2007	4,789.43	1,996	1,949	2,840	23.33	122
2010	1,749.00	648	633	1,116	23.23	48
2011	6,007.61	2,115	2,065	3,942	23.31	169
2014	20,840.00	6,164	6,019	14,821	23.01	644
2016	18,030.00	4,535	4,428	13,602	22.82	596
2018	2,829.82	569	556	2,274	22.50	101
2019	8,945.00	1,553	1,516	7,429	22.22	334

THE YORK WATER COMPANY

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OFFICE - 124 EAST MARKET STREET						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
2020	60,464.27	8,671	8,467	51,997	21.91	2,373
2021	25,008.74	2,768	2,703	22,306	21.43	1,041
2022	3,000.00	224	219	2,781	20.65	135
	677,826.56	303,120	295,987	381,840		16,631
	2,148,404.14	751,247	733,569	1,414,836		67,175
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.1	3.13

THE YORK WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CODORUS CREEK SHOP BUILDING						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1948	9,578.17	9,578	9,578			
1949	253.55	254	254			
1976	365.00	365	365			
2001	868.00	868	868			
2005	2,726.25	2,726	2,726			
	13,790.97	13,791	13,791			
CODORUS CREEK GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
2001	13,330.00	7,070	6,936	6,394	20.07	319
2013	103,556.52	34,909	34,247	69,310	20.98	3,304
2018	2,165.47	458	449	1,716	21.14	81
	119,051.99	42,437	41,632	77,420		3,704
RESERVOIR TRACT SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
1899	5,000.00	5,000	5,000			
1971	13,484.82	11,364	11,085	2,400	9.83	244
1980	1,692.83	1,353	1,320	373	10.98	34
1988	1,368.70	1,040	1,014	354	11.28	31
1997	863.60	601	586	277	11.65	24
1999	3,670.22	2,481	2,420	1,250	11.83	106
	26,080.17	21,839	21,425	4,655		439
IMPOUNDING BASIN SHOP BUILDING AND ROADWAY						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1978	10,132.96	10,133	10,133			
1986	890.40	890	890			

THE YORK WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IMPOUNDING BASIN SHOP BUILDING AND ROADWAY FULLY ACCRUED NET SALVAGE PERCENT.. 0						
1987	501.98	502	502			
1997	931.74	932	932			
2001	1,466.00	1,466	1,466			
	13,923.08	13,923	13,923			
MT. ROSE AVENUE DISTRIBUTION CENTER INTERIM SURVIVOR CURVE.. IOWA 60-R2.5 PROBABLE RETIREMENT YEAR.. 6-2031 NET SALVAGE PERCENT.. 0						
1984	725,888.64	616,207	604,438	121,450	7.06	17,203
1985	6,911.65	5,853	5,741	1,170	7.00	167
1986	7,793.66	6,576	6,450	1,343	6.98	192
1987	619.20	520	510	109	7.00	16
1988	496.92	415	407	90	7.07	13
1990	66,166.02	54,799	53,752	12,414	6.98	1,779
1993	111.20	90	88	23	7.07	3
1994	69,762.80	56,292	55,217	14,546	7.10	2,049
1996	1,076.21	855	839	238	7.18	33
1998	4,400.49	3,445	3,379	1,021	7.12	143
1999	7,397.53	5,729	5,620	1,778	7.18	248
2001	9,782.77	7,428	7,286	2,497	7.19	347
2003	103,862.82	77,056	75,584	28,279	7.19	3,933
2004	514,242.92	376,220	369,035	145,208	7.22	20,112
2005	89,050.06	64,161	62,936	26,114	7.24	3,607
2006	6,277.07	4,458	4,373	1,904	7.21	264
2007	178,691.09	124,780	122,397	56,294	7.20	7,819
2008	331,728.42	227,101	222,764	108,965	7.22	15,092
2009	18,258.66	12,239	12,005	6,253	7.21	867
2010	6,534.96	4,269	4,187	2,347	7.25	324
2011	26,854.52	17,077	16,751	10,104	7.25	1,394
2012	70,136.16	43,288	42,461	27,675	7.24	3,823
2013	237,995.66	141,655	138,950	99,046	7.25	13,662
2014	32,641.46	18,648	18,292	14,350	7.25	1,979
2018	2,896.00	1,268	1,244	1,652	7.27	227
2020	80,718.18	27,081	26,564	54,154	7.26	7,459



THE YORK WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MT. ROSE AVENUE DISTRIBUTION CENTER						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
2021	24,661.41	6,622	6,496	18,166	7.26	2,502
2022	177,413.93	33,141	32,508	144,906	7.25	19,987
2023	20,000.00	1,690	1,658	18,342	7.22	2,540
	2,822,370.41	1,938,963	1,901,931	920,439		127,784
CODORUS CREEK SHED						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
2004	33,332.91	22,093	21,671	11,662	10.01	1,165
	33,332.91	22,093	21,671	11,662		1,165
SUSQUEHANNA RIVER						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
2005	98,284.05	47,884	46,970	51,314	19.65	2,611
	98,284.05	47,884	46,970	51,314		2,611
CARROLL VALLEY STORAGE SHED						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
2000	2,866.00	2,713	2,661	205	1.33	154
	2,866.00	2,713	2,661	205		154
	3,129,699.58	2,103,643	2,064,004	1,065,695		135,857
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.8 4.34

THE YORK WATER COMPANY

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STRUCTURE AT LAKE REDMAN						
INTERIM SURVIVOR CURVE.. IOWA 45-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1967	11,500.00	10,362	11,500			
1977	1,812.95	1,582	1,813			
1979	1,003.54	870	1,004			
1980	897.21	772	897			
1986	2,572.78	2,151	2,513	60	7.38	8
1992	4,483.00	3,620	4,229	254	7.55	34
2008	109,389.36	72,667	84,888	24,502	7.92	3,094
2009	3,113.89	2,019	2,359	755	7.96	95
2011	19,901.66	12,202	14,254	5,648	7.99	707
2016	38,373.36	18,768	21,924	16,449	8.01	2,054
2018	103,302.55	42,850	50,056	53,246	7.99	6,664
2020	42,796.25	13,464	15,728	27,068	7.99	3,388
2022	5,375.00	936	1,093	4,282	7.90	542
	344,521.55	182,263	212,258	132,264		16,586

FENCE AT LAKE REDMAN  
FULLY ACCRUED  
NET SALVAGE PERCENT.. 0

1977	4,518.20	4,518	4,518			
	4,518.20	4,518	4,518			

OUTDOOR LIGHTING AT LAKE REDMAN  
FULLY ACCRUED  
NET SALVAGE PERCENT.. 0

1977	505.84	506	506			
	505.84	506	506			

FENCE AT CARROLL VALLEY  
INTERIM SURVIVOR CURVE.. IOWA 45-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2026  
NET SALVAGE PERCENT.. 0

2004	6,950.00	6,219	6,950			
	6,950.00	6,219	6,950			

THE YORK WATER COMPANY

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WRIGHTSVILLE DISTRIBUTION BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 45-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1976	12,530.00	12,005	10,404	2,126	2.08	1,022
	12,530.00	12,005	10,404	2,126		1,022
LONGSTOWN STRUCTURE						
INTERIM SURVIVOR CURVE.. IOWA 45-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2058						
NET SALVAGE PERCENT.. 0						
2018	59,892.51	11,134	13,583	46,310	24.82	1,866
	59,892.51	11,134	13,583	46,310		1,866
SHREWSBURY MONOCHLOR SYSTEM						
INTERIM SURVIVOR CURVE.. IOWA 45-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
2020	71,675.30	9,067	11,062	60,613	25.32	2,394
	71,675.30	9,067	11,062	60,613		2,394
	500,593.40	225,712	259,281	241,313		21,868
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.0	4.37

THE YORK WATER COMPANY

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAKE WILLIAMS RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 125-R3						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1990	16,438.47	7,969	307	16,131	35.78	451
1993	16,043.52	7,380	284	15,759	36.00	438
1997	36,512.51	15,481	596	35,916	36.23	991
1999	4,919.66	1,990	77	4,843	36.31	133
2001	206,126.35	79,420	3,060	203,067	36.16	5,616
2003	59,213.25	21,417	825	58,388	36.47	1,601
2004	2,019.60	707	27	1,992	36.51	55
2005	42,037.91	14,205	547	41,491	36.58	1,134
2011	101,393.31	26,068	1,004	100,389	36.60	2,743
2014	23,838.03	4,977	192	23,646	36.63	646
2019	1,144,635.50	129,229	4,978	1,139,657	36.66	31,087
2022	1,232,278.80	53,604	2,065	1,230,214	36.65	33,567
2023	38,262,425.00	684,897	26,384	38,236,041	36.51	1,047,276
	41,147,881.91	1,047,344	40,347	41,107,535		1,125,738

LAKE WILLIAMS BASCULE GATES AND OTHER EQUIPMENT  
INTERIM SURVIVOR CURVE.. IOWA 125-R3  
PROBABLE RETIREMENT YEAR.. 6-2041  
NET SALVAGE PERCENT.. 0

1955	1,157.00	930	76	1,081	16.80	64
1956	109,491.93	88,163	7,249	102,243	16.37	6,246
1957	189.37	151	12	177	16.67	11
1967	472.50	364	30	443	16.86	26
1979	3,728.99	2,698	222	3,507	17.06	206
1980	16,026.58	11,547	949	15,077	16.94	890
1981	1,215.22	866	71	1,144	17.22	66
1982	4,190.60	2,968	244	3,947	17.16	230
1983	4,267.77	3,002	247	4,021	17.14	235
1990	12,350.00	8,191	673	11,677	17.10	683
1992	3,497.00	2,270	187	3,310	17.11	193
1993	250.28	160	13	237	17.18	14
1996	3,105.00	1,916	158	2,947	17.17	172
2001	4,636.92	2,638	217	4,420	17.18	257
2002	4,736.07	2,637	217	4,519	17.25	262

THE YORK WATER COMPANY

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAKE WILLIAMS BASCULE GATES AND OTHER EQUIPMENT						
INTERIM SURVIVOR CURVE.. IOWA 125-R3						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
2019	189,218.69	40,266	3,311	185,908	17.26	10,771
2020	13,931.47	2,442	201	13,731	17.25	796
2023	173,906.00	6,487	533	173,373	17.22	10,068
	546,371.39	177,696	14,610	531,761		31,190

LAKE REDMAN RESERVOIR  
INTERIM SURVIVOR CURVE.. IOWA 125-R3  
PROBABLE RETIREMENT YEAR.. 6-2117  
NET SALVAGE PERCENT.. 0

1967	2,655,597.48	1,264,064	103,930	2,551,667	62.38	40,905
1968	58.48	28	2	56	61.98	1
1970	3,117.25	1,422	117	3,000	63.98	47
1976	4,828.56	2,002	165	4,664	67.28	69
2002	106,737.76	23,130	1,902	104,836	78.33	1,338
2004	19,829.89	3,978	327	19,503	78.37	249
2005	3,765.69	717	59	3,707	79.37	47
2007	6,092.10	1,056	87	6,005	79.49	76
2008	46,950.48	7,648	629	46,322	80.49	576
2011	428,516.76	58,064	4,774	423,743	80.79	5,245
2013	10,314.00	1,200	99	10,215	81.07	126
2019	84,454.75	4,535	373	84,082	82.29	1,022
	3,370,263.20	1,367,844	112,463	3,257,800		49,701

LAKE REDMAN EQUIPMENT  
SURVIVOR CURVE.. 35-SQUARE  
NET SALVAGE PERCENT.. 0

1967	8,704.16	8,704	8,704			
1979	3,728.99	3,729	3,729			
1980	1,134.20	1,134	1,134			
1987	986.22	986	986			
2002	14,815.67	9,172	5,624-	20,440	13.33	1,533
2020	84,826.23	8,886	5,449-	90,275	31.33	2,881
2021	15,095.36	1,150	705-	15,800	32.33	489
	129,290.83	33,761	2,776	126,515		4,903

THE YORK WATER COMPANY

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCADA EQUIPMENT						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	49,864.92	49,865	49,865			
	49,864.92	49,865	49,865			
	45,243,672.25	2,676,510	220,061	45,023,611		1,211,532
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.2 2.68

THE YORK WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ROCK FILLED TIMBER CRIB DAM						
INTERIM SURVIVOR CURVE.. IOWA 80-S2						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1896	10,621.48	10,170	10,084	538	5.67	95
1935	1,945.43	1,777	1,762	184	8.42	22
1937	2,780.44	2,530	2,509	272	8.57	32
1948	1,998.28	1,769	1,754	244	9.80	25
1950	85.36	75	74	11	9.67	1
1952	217.00	191	189	28	9.63	3
1958	38,297.73	33,196	32,914	5,384	10.09	534
1960	4,020.44	3,481	3,451	569	9.86	58
1964	148.16	126	125	23	10.27	2
1967	76.40	65	64	12	10.45	1
1968	91.11	77	76	15	10.12	1
1979	1,899.57	1,536	1,523	377	10.58	36
1981	1,608.07	1,283	1,272	336	10.81	31
1988	7,863.64	6,030	5,979	1,885	10.85	174
	71,653.11	62,306	61,777	9,876		1,015

TRAVELING SCREEN AND EQUIPMENT  
INTERIM SURVIVOR CURVE.. IOWA 80-S2  
PROBABLE RETIREMENT YEAR.. 6-2032  
NET SALVAGE PERCENT.. 0

1975	1,217.03	1,048	1,039	178	7.83	23
1983	451.38	376	373	79	8.11	10
1994	900.09	705	699	201	8.21	24
1997	120,817.74	92,148	91,366	29,452	8.30	3,548
2000	1,823.83	1,351	1,340	484	8.28	58
2001	2,722.11	1,993	1,976	746	8.29	90
2004	1,358.32	956	948	410	8.27	50
	129,290.50	98,577	97,740	31,550		3,803

BYPASS, METER, AND VAULT  
INTERIM SURVIVOR CURVE.. IOWA 80-S2  
PROBABLE RETIREMENT YEAR.. 6-2035  
NET SALVAGE PERCENT.. 0

1968	14,141.45	11,965	11,863	2,278	10.12	225
1974	103.96	86	85	19	10.57	2
1976	822.79	675	669	154	10.47	15

THE YORK WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BYPASS, METER, AND VAULT						
INTERIM SURVIVOR CURVE.. IOWA 80-S2						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1999	3,060.45	2,106	2,088	972	11.18	87
2000	2,431.62	1,652	1,638	794	11.18	71
2002	413.66	272	270	144	11.23	13
2003	8,925.28	5,792	5,743	3,183	11.18	285
	29,899.21	22,548	22,356	7,543		698
CONCRETE WEIR BEAM						
INTERIM SURVIVOR CURVE.. IOWA 80-S2						
PROBABLE RETIREMENT YEAR.. 6-2024						
NET SALVAGE PERCENT.. 0						
1984	15,472.87	15,344	15,213	260	0.33	260
2000	1,826.11	1,802	1,787	39	0.31	39
	17,298.98	17,146	17,000	299		299
EAST BRANCH GAUGE						
INTERIM SURVIVOR CURVE.. IOWA 80-S2						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1990	20,232.63	17,097	16,952	3,281	6.18	531
	20,232.63	17,097	16,952	3,281		531
WATER CONSERVATION MEASURE AND RELEASE CONTROL						
INTERIM SURVIVOR CURVE.. IOWA 80-S2						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. 0						
1993	24,427.97	24,428	24,428			
2001	638.95	639	639			
	25,066.92	25,067	25,067			



THE YORK WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EAST BRANCH MEASUREMENT WEIR						
INTERIM SURVIVOR CURVE.. IOWA 80-S2						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1997	4,610.16	3,098	3,071	1,539	13.02	118
2000	1,826.11	1,175	1,165	661	13.10	50
2005	26,452.33	15,504	15,370	11,083	13.18	841
2008	50,000.00	27,105	26,870	23,130	13.23	1,748
2010	2,500.00	1,268	1,257	1,243	13.29	94
	85,388.60	48,150	47,733	37,656		2,851
SUSQUEHANNA RIVER PUMP STATION INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 80-S2						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
2004	2,654,897.87	934,524	926,428	1,728,470	36.20	47,748
2005	155,419.82	52,796	52,339	103,081	36.28	2,841
	2,810,317.69	987,320	978,767	1,831,551		50,589
SCADA EQUIPMENT						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	10,601.61	10,602	10,602			
2006	12,702.47	12,702	12,702			
	23,304.08	23,304	23,304			

THE YORK WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRILLHART INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 80-S2						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
2006	305,239.15	136,961	135,634	169,605	21.70	7,816
2007	131,837.04	57,125	56,571	75,266	21.80	3,453
2016	7,777.24	1,997	1,978	5,800	22.19	261
	444,853.43	196,083	194,183	250,670		11,530
	3,657,305.15	1,497,598	1,484,879	2,172,426		71,316
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.5 1.95

THE YORK WATER COMPANY

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 35-S1						
NET SALVAGE PERCENT.. 0						
1968	2,884.00	2,697	2,849	35	3.86	9
1983	8,255.00	6,848	7,235	1,020	8.35	122
1984	7,074.54	5,809	6,137	938	8.64	109
1999	7,004.96	4,510	4,765	2,240	13.65	164
2004	6,599.05	3,673	3,880	2,719	15.67	174
2007	11,362.89	5,625	5,942	5,421	17.00	319
2009	7,170.06	3,229	3,411	3,759	17.91	210
2021	45,676.72	4,385	4,633	41,044	25.11	1,635
	96,027.22	36,776	38,852	57,175		2,742
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.9 2.86

THE YORK WATER COMPANY

ACCOUNT 309 SUPPLY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 65-S3						
NET SALVAGE PERCENT.. 0						
1982	141,050.58	91,090	63,150	77,901	22.85	3,409
2017	6,399,065.06	703,897	487,993	5,911,072	53.94	109,586
2018	1,767,451.42	165,257	114,568	1,652,883	54.94	30,085
2019	6,981.56	538	373	6,609	55.94	118
2021	320,532.25	14,103	9,777	310,755	57.94	5,363
2022	107,472.19	2,955	2,049	105,423	58.94	1,789
2023	1,000,000.00	11,000	7,626	992,374	59.94	16,556
	9,742,553.06	988,840	685,536	9,057,017		166,906
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						54.3 1.71

THE YORK WATER COMPANY

ACCOUNT 310.2 POWER GENERATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 35-R2.5						
NET SALVAGE PERCENT.. 0						
2008	448,560.00	207,324	217,770	230,790	18.23	12,660
2010	472,451.67	194,367	204,160	268,292	19.55	13,723
2011	153,580.11	59,144	62,124	91,456	20.23	4,521
2013	74,959.91	24,864	26,117	48,843	21.49	2,273
2014	108,972.48	33,073	34,739	74,233	22.18	3,347
2015	139,740.41	38,387	40,321	99,419	22.88	4,345
2016	72,670.16	17,884	18,785	53,885	23.49	2,294
2017	2,443.35	529	556	1,887	24.10	78
2018	1,234,327.28	230,079	241,673	992,654	24.73	40,140
2019	107,798.88	16,806	17,653	90,146	25.27	3,567
2020	7,391.85	919	965	6,427	25.83	249
2021	48,617.59	4,473	4,698	43,920	26.32	1,669
2022	116,340.00	6,864	7,210	109,130	26.58	4,106
	2,987,853.69	834,713	876,771	2,111,083		92,972
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.7 3.11

THE YORK WATER COMPANY

ACCOUNT 310.7 OIL ENGINE PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUSQUEHANNA RIVER - PUMP NO. 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
2005	333,451.76	165,559	180,008	153,444	18.93	8,106
2016	35,820.00	9,668	10,512	25,308	20.74	1,220
	369,271.76	175,227	190,520	178,752		9,326
SUSQUEHANNA RIVER - PUMP NO. 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
2005	333,451.75	165,559	180,009	153,443	18.93	8,106
	333,451.75	165,559	180,009	153,443		8,106
SUSQUEHANNA RIVER - PUMP NO. 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
2005	333,451.75	165,559	180,009	153,443	18.93	8,106
2021	175,999.19	19,712	21,432	154,567	21.14	7,312
	509,450.94	185,271	201,441	308,010		15,418
	1,212,174.45	526,057	571,970	640,205		32,850
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.5 2.71

THE YORK WATER COMPANY

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PUMPING EQUIPMENT						
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. 0						
1930	452.50	441	453			
1931	1,182.93	1,151	1,183			
1942	1,077.12	1,012	1,077			
1944	404.63	377	405			
1948	2,968.52	2,740	2,950	18	6.30	3
1949	40.62	37	40	1	6.63	
1953	5,310.73	4,766	5,131	179	8.07	22
1954	96.27	87	94	3	7.85	
1955	6,944.79	6,200	6,675	270	8.25	33
1956	28,136.73	24,940	26,852	1,285	8.67	148
1957	27,778.16	24,445	26,319	1,459	9.09	161
1958	305.91	267	287	18	9.52	2
1959	54.81	48	52	3	9.41	
1960	4,420.65	3,828	4,121	299	9.86	30
1961	1,040.93	894	963	78	10.33	8
1962	76.14	65	70	6	10.27	1
1966	4,761.92	3,954	4,257	505	11.78	43
1967	221.29	183	197	24	11.83	2
1969	315.42	255	275	41	12.90	3
1970	932.24	750	807	125	13.00	10
1971	123,882.00	98,523	106,075	17,807	13.56	1,313
1976	122,486.70	92,833	99,949	22,538	15.23	1,480
1978	16,601.42	12,282	13,223	3,378	16.06	210
1979	2,021.23	1,472	1,585	436	16.68	26
1981	5,987.34	4,241	4,566	1,421	17.57	81
1982	58,426.06	40,898	44,033	14,393	17.86	806
1983	8,120.81	5,581	6,009	2,112	18.50	114
1984	4,644.59	3,150	3,391	1,253	18.81	67
1985	5,884.73	3,936	4,238	1,647	19.14	86
1986	42,332.59	27,745	29,872	12,461	19.80	629
1987	6,834.41	4,410	4,748	2,086	20.15	104
1988	7,635.59	4,848	5,220	2,416	20.51	118
1989	46,867.67	29,081	31,310	15,557	21.20	734
1990	31,557.06	19,231	20,705	10,852	21.58	503
1991	3,403.31	2,034	2,190	1,213	21.98	55
1993	14,164.10	8,079	8,698	5,466	23.10	237
1994	13,135.22	7,326	7,888	5,248	23.53	223
1995	8,428.87	4,591	4,943	3,486	23.96	145
1997	116,050.22	60,033	64,635	51,415	24.88	2,067
1998	3,305.80	1,663	1,790	1,515	25.35	60
1999	82,168.46	40,131	43,207	38,961	25.84	1,508
2001	118,237.38	54,141	58,291	59,946	26.84	2,233

THE YORK WATER COMPANY

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PUMPING EQUIPMENT						
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. 0						
2002	97,228.17	42,975	46,269	50,959	27.35	1,863
2003	16,885.16	7,188	7,739	9,146	27.88	328
2004	15,237.76	6,234	6,712	8,526	28.41	300
2005	264,315.47	104,114	112,095	152,221	28.73	5,298
2006	7,298.85	2,747	2,958	4,341	29.28	148
2007	226,381.63	81,497	87,744	138,637	29.63	4,679
2008	30,378.53	10,374	11,169	19,209	30.21	636
2009	352,687.95	114,306	123,068	229,620	30.58	7,509
2010	328,871.41	100,668	108,385	220,487	30.98	7,117
2011	220,226.25	63,315	68,168	152,058	31.39	4,844
2012	248,863.47	67,069	72,210	176,653	31.62	5,587
2013	33,950.87	8,511	9,163	24,787	31.89	777
2014	78,796.76	18,202	19,597	59,199	32.18	1,840
2015	45,124.71	9,503	10,231	34,893	32.49	1,074
2016	183,171.75	34,821	37,490	145,682	32.66	4,461
2017	119,309.50	20,128	21,671	97,639	32.86	2,971
2018	548,794.01	80,563	86,739	462,055	32.94	14,027
2019	236,038.82	29,410	31,664	204,374	32.79	6,233
2020	341,403.64	34,550	37,198	304,205	32.57	9,340
2021	1,215,855.48	93,013	100,143	1,115,713	32.18	34,671
2022	415,801.48	21,123	22,742	393,059	31.12	12,630
2023	269,999.92	6,156	6,628	263,372	28.57	9,218
2024	8,333.32	27	29	8,304	26.37	315
	6,233,652.78	1,559,163	1,678,589	4,555,064		149,131

SCADA EQUIPMENT  
SURVIVOR CURVE.. 10-SQUARE  
NET SALVAGE PERCENT.. 0

2003	92,956.53	92,957	92,957			
2004	162,814.68	162,815	162,815			
2005	191,909.42	191,909	191,909			
2007	133,334.72	133,335	133,335			
2008	117,208.12	117,208	117,208			
	698,223.47	698,224	698,223			
	6,931,876.25	2,257,387	2,376,812	4,555,064		149,131

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.5 2.15



THE YORK WATER COMPANY

ACCOUNT 320 PURIFICATION SYSTEM - FILTERS, BASINS AND PIPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FILTERS AND ASSOCIATED STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1901	59,535.56	54,040	53,495	6,040	12.47	484
1910	760.62	674	667	93	14.54	6
1931	39,910.77	33,657	33,318	6,593	17.22	383
1932	37.01	31	31	6	18.22	
1942	26,254.99	21,227	21,013	5,242	19.34	271
1949	187.33	148	147	41	19.67	2
1955	5,149.28	3,960	3,920	1,229	20.62	60
1957	791.23	607	601	190	20.29	9
1960	37,527.67	28,195	27,911	9,617	21.08	456
1962	162.00	121	120	42	20.98	2
1964	1,335.80	988	978	358	20.98	17
1968	654.72	470	465	189	21.85	9
1969	953.51	683	676	277	21.67	13
1971	64,507.24	45,523	45,064	19,443	21.96	885
1973	1,701.30	1,190	1,178	523	21.80	24
1974	742.14	512	507	235	22.27	11
1975	514.32	353	349	165	22.26	7
1976	11,858.23	8,083	8,001	3,857	22.27	173
1977	292.10	198	196	96	22.30	4
1978	1,940.55	1,303	1,290	651	22.36	29
1979	14,576.28	9,701	9,603	4,973	22.45	222
1980	6,631.01	4,372	4,328	2,303	22.56	102
1981	5,268.06	3,439	3,404	1,864	22.69	82
1982	78,450.84	50,664	50,153	28,298	22.85	1,238
1983	736.07	473	468	268	22.63	12
1984	2,311.41	1,467	1,452	859	22.83	38
1985	3,039.67	1,904	1,885	1,155	23.06	50
1986	447.00	278	275	172	22.94	7
1987	1,925.83	1,179	1,167	759	23.22	33
1988	2,043.32	1,239	1,227	817	23.16	35
1989	2,599.92	1,559	1,543	1,057	23.14	46
1990	2,496.44	1,471	1,456	1,040	23.47	44
1995	36.50	20	20	17	23.69	1
1997	351.94	186	184	168	23.84	7
1999	235.25	120	119	116	23.88	5
2000	369.09	183	181	188	23.95	8
2002	1.99	1	1	1	24.21	
2005	1,452.31	629	623	830	24.44	34
2007	0.06		0			
2009	3,070.98	1,144	1,132	1,939	24.70	79
2010	18,985.69	6,746	6,678	12,308	24.80	496

THE YORK WATER COMPANY

ACCOUNT 320 PURIFICATION SYSTEM - FILTERS, BASINS AND PIPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FILTERS AND ASSOCIATED STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
2012	283,222.87	90,546	89,633	193,590	24.83	7,797
2013	29,805.39	8,933	8,843	20,962	24.92	841
2014	1,205,061.47	336,694	333,299	871,762	24.93	34,968
2015	1,348,700.73	347,156	343,656	1,005,045	25.00	40,202
2016	961,320.38	224,757	222,491	738,830	25.12	29,412
2017	3,202.19	670	663	2,539	25.18	101
2018	16,367.58	3,005	2,975	13,393	25.20	531
2019	32,520.68	5,070	5,019	27,502	25.27	1,088
2020	30,964.93	3,917	3,878	27,087	25.32	1,070
2022	472,322.80	29,142	28,848	443,475	25.36	17,487
2023	150,000.00	3,840	3,801	146,199	25.38	5,760
	4,933,335.05	1,342,468	1,328,932	3,604,403		144,641

SEDIMENTATION BASINS AND FLOCCULATORS  
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5  
PROBABLE RETIREMENT YEAR.. 6-2051  
NET SALVAGE PERCENT.. 0

1957	311,558.14	238,872	236,463	75,095	20.29	3,701
1978	602,809.51	404,666	400,586	202,224	22.36	9,044
1979	58,371.63	38,846	38,454	19,917	22.45	887
1980	10,507.36	6,929	6,859	3,648	22.56	162
1981	53,583.65	34,979	34,626	18,957	22.69	835
1983	47,938.30	30,800	30,489	17,449	22.63	771
1984	1,293.79	821	813	481	22.83	21
1987	3,615.24	2,214	2,192	1,424	23.22	61
1993	40,624.57	22,924	22,693	17,932	23.68	757
1996	1,571.00	843	835	736	23.88	31
2000	8,932.11	4,439	4,394	4,538	23.95	189
2001	14,299.41	6,937	6,867	7,432	24.06	309
2007	349,842.20	141,686	140,257	209,585	24.49	8,558
2008	7,235.38	2,811	2,783	4,453	24.66	181
2009	3,257,635.02	1,213,469	1,201,234	2,056,401	24.70	83,255
2010	9,179.70	3,262	3,229	5,951	24.80	240
2011	370,193.91	125,200	123,938	246,256	24.79	9,934
2012	671,274.38	214,606	212,442	458,832	24.83	18,479
2013	9,037.47	2,709	2,682	6,356	24.92	255
2015	3,734.10	961	951	2,783	25.00	111
2016	36,139.15	8,449	8,364	27,775	25.12	1,106

THE YORK WATER COMPANY

ACCOUNT 320 PURIFICATION SYSTEM - FILTERS, BASINS AND PIPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SEDIMENTATION BASINS AND FLOCCULATORS						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
2019	5,802.00	905	896	4,906	25.27	194
2020	24,085.81	3,047	3,016	21,070	25.32	832
2021	47,775.92	4,548	4,502	43,274	25.34	1,708
	5,947,039.75	2,514,923	2,489,565	3,457,475		141,621
SEDIMENTATION AND RESIDUALS HANDLING PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
2007	6,504,342.11	2,840,446	2,811,806	3,692,536	21.50	171,746
2008	20,445.00	8,616	8,529	11,916	21.51	554
2009	10,182.27	4,122	4,080	6,102	21.57	283
2010	222,320.82	86,283	85,413	136,908	21.55	6,353
2015	3,415.00	971	961	2,454	21.82	112
2017	3,293.83	768	760	2,534	21.91	116
2019	14,900.00	2,608	2,582	12,318	22.00	560
2020	25,051.86	3,572	3,536	21,516	22.04	976
2021	21,887.66	2,364	2,340	19,547	22.02	888
2022	41,511.38	2,914	2,885	38,627	22.09	1,749
	6,867,349.93	2,952,664	2,922,893	3,944,457		183,337
	17,747,724.73	6,810,055	6,741,390	11,006,335		469,599
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.4 2.65

THE YORK WATER COMPANY

ACCOUNT 320 PURIFICATION SYSTEM - OTHER SMALL TREATMENT FACILITIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 35-L3						
NET SALVAGE PERCENT.. 0						
2016	49,864.12	12,311	10,309	39,555	23.39	1,691
2018	11,617.01	2,126	1,780	9,837	25.29	389
2020	22,911.16	2,713	2,272	20,639	27.29	756
2021	38,306.17	3,298	2,762	35,544	28.29	1,256
2022	45,000.00	2,421	2,027	42,973	29.29	1,467
	167,698.46	22,869	19,150	148,548		5,559
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.7 3.31

THE YORK WATER COMPANY

ACCOUNT 320 PURIFICATION SYSTEM - CHEMICAL TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 38-S0						
NET SALVAGE PERCENT.. 0						
1931	7,493.99	7,494	7,494			
1942	583.48	583	583			
1955	2,948.64	2,835	2,949			
1956	1,583.37	1,521	1,583			
1957	2,138.23	2,038	2,138			
1959	86.00	81	86			
1962	70.80	65	71			
1963	438.00	401	438			
1964	890.61	813	891			
1967	4,086.13	3,635	4,086			
1968	422.60	374	423			
1969	331.93	290	332			
1971	2,481.37	2,143	2,481			
1974	1,352.94	1,136	1,353			
1975	2,446.95	2,036	2,447			
1976	57.68	48	58			
1983	277.40	212	277			
1984	597.88	451	596	2	12.96	
1988	5,255.19	3,767	4,980	275	14.08	20
1990	2,294.79	1,591	2,103	192	14.88	13
1991	6,594.08	4,502	5,951	643	15.18	42
1992	29,851.24	20,039	26,490	3,361	15.50	217
1993	200.34	132	174	26	15.85	2
1996	49,618.68	30,888	40,832	8,787	16.78	524
1997	1,543.76	939	1,241	303	17.19	18
1998	4,775.62	2,844	3,760	1,016	17.44	58
1999	4,617.09	2,688	3,553	1,064	17.71	60
2000	221,780.93	125,972	166,526	55,255	18.00	3,070
2001	405,467.69	224,264	296,461	109,007	18.32	5,950
2002	9,898.49	5,318	7,030	2,868	18.66	154
2003	52,423.72	27,302	36,091	16,333	19.02	859
2004	17,907.56	9,050	11,964	5,944	19.25	309
2005	25,673.86	12,557	16,599	9,075	19.50	465
2006	5,339.63	2,509	3,317	2,023	19.93	102
2008	24,456.92	10,614	14,031	10,426	20.43	510
2009	18,003.05	7,473	9,879	8,124	20.67	393
2010	54,168.60	21,397	28,285	25,884	20.93	1,237
2011	12,502.13	4,672	6,176	6,326	21.23	298
2012	26,349.23	9,254	12,233	14,116	21.55	655
2013	16,066.57	5,278	6,977	9,090	21.80	417
2014	16,836.87	5,144	6,800	10,037	21.98	457
2015	69,526.49	19,523	25,808	43,718	22.20	1,969
2016	31,468.79	8,009	10,587	20,882	22.45	930

THE YORK WATER COMPANY

ACCOUNT 320 PURIFICATION SYSTEM - CHEMICAL TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 38-S0						
NET SALVAGE PERCENT.. 0						
2017	78,573.01	17,860	23,610	54,963	22.66	2,426
2018	408,709.26	81,292	107,463	301,246	22.82	13,201
2019	22,293.20	3,756	4,965	17,328	23.03	752
2020	192,061.50	26,274	34,733	157,328	23.14	6,799
2021	171,816.65	17,680	23,372	148,445	23.24	6,387
2022	81,000.00	5,411	7,153	73,847	23.27	3,173
2023	115,000.00	3,208	4,241	110,759	23.20	4,774
2024	12,500.00	45	59	12,441	23.12	538
	2,222,862.94	747,408	981,730	1,241,133		56,779
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.9 2.55

THE YORK WATER COMPANY

ACCOUNT 320 PURIFICATION SYSTEM - ELECTRONIC CONTROL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 25-S0.5						
NET SALVAGE PERCENT.. 0						
1979	130.49	125	130			
1980	4,182.76	3,982	4,183			
1981	1,442.21	1,366	1,442			
1982	5,701.43	5,345	5,701			
1983	4,296.03	4,001	4,296			
1984	2,125.58	1,956	2,126			
1985	2,931.26	2,675	2,931			
1986	976.42	883	976			
1988	926.14	819	926			
1989	754.82	662	755			
1990	165.75	143	166			
1992	1,488.32	1,258	1,488			
1993	417.15	348	417			
1994	8,278.91	6,804	8,279			
1995	2,218.69	1,794	2,219			
1997	54,031.68	42,215	53,695	337	7.46	45
1998	11,610.89	8,910	11,333	278	7.78	36
1999	17,132.61	12,889	16,394	739	8.12	91
2000	23,778.29	17,558	22,333	1,445	8.38	172
2001	25,624.04	18,470	23,493	2,131	8.78	243
2002	9,581.39	6,747	8,582	999	9.10	110
2003	10,082.90	6,918	8,799	1,284	9.45	136
2004	69,581.84	46,529	59,182	10,400	9.74	1,068
2005	14,486.82	9,411	11,970	2,517	10.07	250
2006	1,325.71	834	1,061	265	10.42	25
2007	209,720.02	127,237	161,838	47,882	10.80	4,434
2009	72,182.89	40,444	51,443	20,740	11.51	1,802
2010	11,828.74	6,321	8,040	3,789	11.91	318
2011	15,225.22	7,733	9,836	5,389	12.27	439
2012	41,680.25	20,036	25,485	16,195	12.60	1,285
2013	18,579.30	8,363	10,637	7,942	13.03	610
2014	55,233.18	23,170	29,471	25,762	13.38	1,925
2015	126,417.51	48,759	62,019	64,399	13.80	4,667
2016	203,663.73	71,506	90,952	112,712	14.17	7,954
2017	102,259.97	32,038	40,750	61,510	14.61	4,210
2018	108,169.80	29,671	37,740	70,430	14.99	4,698
2019	45,797.24	10,643	13,537	32,260	15.41	2,093
2020	34,561.16	6,501	8,269	26,292	15.83	1,661
2021	49,019.84	6,917	8,798	40,222	16.24	2,477
	1,367,610.98	641,981	811,692	555,919		40,749

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.6 2.98

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BASINS AND COVERS AT FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. 0						
1898	350,800.69	350,801	350,801			
1966	1,523.62	1,142	1,101	422	19.25	22
1970	101,665.16	73,107	70,496	31,170	20.96	1,487
1971	3,611.64	2,568	2,476	1,135	21.41	53
1979	5,700.60	3,667	3,536	2,165	24.78	87
1980	2,299.87	1,456	1,404	896	25.30	35
1985	44,609.02	26,217	25,280	19,329	27.12	713
1986	1,217.85	702	677	541	27.69	20
1993	2,749,303.36	1,382,625	1,333,236	1,416,068	30.31	46,719
1994	38,373.55	18,899	18,224	20,150	30.57	659
1996	2,432,536.80	1,144,022	1,103,156	1,329,381	31.16	42,663
1999	997.94	433	418	580	32.15	18
2001	687.87	281	271	417	32.89	13
2002	19,416.16	7,699	7,424	11,992	32.98	364
2013	59,504.18	13,775	13,283	46,221	35.41	1,305
	5,812,248.31	3,027,394	2,931,782	2,880,466		94,158

EAST MANCHESTER STANDPIPE  
INTERIM SURVIVOR CURVE.. IOWA 65-R2  
PROBABLE RETIREMENT YEAR.. 6-2025  
NET SALVAGE PERCENT.. 0

1965	114,436.77	112,114	108,573	5,864	1.22	4,807
1986	1,287.26	1,241	1,202	85	1.39	61
1987	2,697.82	2,602	2,520	178	1.36	131
2001	28,010.00	26,475	25,639	2,371	1.31	1,810
2007	2,169.36	2,010	1,947	223	1.32	169
2010	27,586.13	25,148	24,354	3,232	1.33	2,430
	176,187.34	169,590	164,234	11,953		9,408

LEADER HEIGHTS STANDPIPE  
INTERIM SURVIVOR CURVE.. IOWA 65-R2  
PROBABLE RETIREMENT YEAR.. 6-2027  
NET SALVAGE PERCENT.. 0

1967	120,236.26	113,780	110,187	10,049	3.22	3,121
1968	1,500.00	1,419	1,374	126	3.16	40
1978	61.16	57	55	6	3.35	2



THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEADER HEIGHTS STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. 0						
1982	3,908.59	3,632	3,517	391	3.17	123
2007	2,169.37	1,811	1,754	416	3.29	126
2011	25,569.57	20,274	19,634	5,936	3.31	1,793
	153,444.95	140,973	136,521	16,924		5,205
FLORIDA AVENUE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1931	1,334.91	1,335	1,335			
	1,334.91	1,335	1,335			
EAST YORK STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1955	69,100.00	66,903	64,790	4,310	2.26	1,907
1956	16,625.68	16,087	15,579	1,047	2.27	461
1957	3,672.24	3,550	3,438	234	2.30	102
1985	3,427.04	3,233	3,131	296	2.32	128
1986	2,318.26	2,183	2,114	204	2.33	88
1987	774.04	729	706	68	2.25	30
2001	28,010.00	25,397	24,595	3,415	2.33	1,466
2007	55,964.89	49,154	47,602	8,363	2.31	3,620
2008	24,272.58	21,144	20,476	3,796	2.32	1,636
	204,164.73	188,380	182,431	21,734		9,438
SHUNK'S HILL RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2077						
NET SALVAGE PERCENT.. 0						
2017	566,490.88	81,575	78,999	487,492	39.63	12,301
	566,490.88	81,575	78,999	487,492		12,301

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PLEASUREVILLE STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2039						
NET SALVAGE PERCENT.. 0						
1942	906.38	814	788	118	9.25	13
1971	492.00	396	383	109	12.69	9
1979	158,718.98	121,944	118,092	40,627	13.47	3,016
1983	1,163.10	870	843	321	13.68	23
1987	1,433.18	1,040	1,007	426	13.84	31
1997	1,817.63	1,183	1,146	672	14.32	47
2001	1,433.89	874	846	587	14.51	40
2002	1,875.00	1,121	1,086	789	14.57	54
2007	2,169.36	1,157	1,120	1,049	14.58	72
2010	27,674.00	13,350	12,928	14,746	14.66	1,006
2014	54,111.76	21,444	20,767	33,345	14.72	2,265
	251,795.28	164,193	159,007	92,788		6,576

SPRY STANDPIPE  
INTERIM SURVIVOR CURVE.. IOWA 65-R2  
PROBABLE RETIREMENT YEAR.. 6-2041  
NET SALVAGE PERCENT.. 0

1941	2,070.64	1,866	1,807	264	9.07	29
1955	1,030.19	877	849	181	11.98	15
1967	207.34	167	162	46	13.75	3
1986	172,921.54	122,446	118,579	54,343	15.53	3,499
2001	0.05		0			
2006	17,616.08	9,150	8,861	8,755	16.35	535
2007	2,169.36	1,096	1,061	1,108	16.34	68
	196,015.20	135,602	131,319	64,696		4,149

GREENWOOD ROAD STANDPIPE  
INTERIM SURVIVOR CURVE.. IOWA 65-R2  
PROBABLE RETIREMENT YEAR.. 6-2028  
NET SALVAGE PERCENT.. 0

1948	16,719.14	15,940	15,436	1,283	3.70	347
1949	701.15	665	644	57	4.07	14
1963	388.41	363	352	37	4.27	9
1971	117.28	109	106	12	4.15	3
1986	1,287.25	1,159	1,122	165	4.18	39
2001	2,173.63	1,828	1,770	403	4.29	94

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREENWOOD ROAD STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. 0						
2002	1,373.24	1,146	1,110	263	4.31	61
2004	31,251.06	25,629	24,819	6,432	4.31	1,492
2009	59,960.40	46,343	44,879	15,081	4.31	3,499
2010	1,606.67	1,223	1,184	422	4.29	98
	115,578.23	94,405	91,423	24,155		5,656
LINCOLN/WEST MANCHESTER STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
1966	78,467.41	66,517	64,416	14,051	10.36	1,356
1967	722.96	610	591	132	10.45	13
1987	1,433.18	1,093	1,058	375	11.41	33
2001	3,530.13	2,320	2,247	1,283	11.82	109
2004	31,251.05	19,482	18,867	12,384	11.88	1,042
2011	60,411.62	31,070	30,089	30,323	11.96	2,535
2016	18,977.46	7,405	7,171	11,806	11.98	985
	194,793.81	128,497	124,439	70,355		6,073
LONGSTOWN STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1975	222,793.47	173,489	168,010	54,783	13.83	3,961
1985	638.84	464	449	189	14.53	13
1990	10,546.60	7,314	7,083	3,464	14.88	233
1991	36,784.45	25,234	24,437	12,347	14.95	826
1992	1,114.00	755	731	383	15.06	25
2007	2,169.36	1,124	1,089	1,081	15.49	70
2014	56,329.11	21,506	20,827	35,502	15.65	2,268
	330,375.83	229,886	222,626	107,750		7,396

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW SALEM/LEHMAN ROAD RESERVOIR						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1999	19.72	20	20			
2007	2,965.33	2,965	2,965			
2013	2,423.63	2,424	2,424			
	5,408.68	5,409	5,409			
MT. ZION/ROCKY RIDGE STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1986	175,448.88	124,235	120,311	55,138	15.53	3,550
2001	2,759.03	1,607	1,556	1,203	16.25	74
2002	1,373.24	785	760	613	16.21	38
2007	2,169.36	1,096	1,061	1,108	16.34	68
2014	39,834.34	14,711	14,246	25,588	16.51	1,550
2015	11,160.97	3,840	3,719	7,442	16.52	450
	232,745.82	146,274	141,654	91,092		5,730
FARMBROOK STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1988	392,627.22	266,083	257,679	134,948	16.96	7,957
2001	3,530.13	1,977	1,915	1,616	17.82	91
2002	1,373.24	753	729	644	17.86	36
2007	2,169.36	1,041	1,008	1,161	18.06	64
2009	30,312.07	13,559	13,131	17,181	18.12	948
2010	1,606.67	689	667	939	18.18	52
	431,618.69	284,102	275,129	156,490		9,148
YORKANA STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1990	260,196.62	167,306	162,022	98,175	18.69	5,253
1991	5,523.38	3,518	3,407	2,116	18.62	114

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YORKANA STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1993	111.20	69	67	44	18.84	2
2001	2,759.03	1,488	1,441	1,318	19.35	68
2002	1,373.24	723	700	673	19.49	35
2006	16,012.72	7,582	7,343	8,670	19.65	441
2007	2,169.36	994	963	1,207	19.70	61
	288,145.55	181,680	175,942	112,204		5,974
EAST PROSPECT ELEVATED TANK						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1976	144,373.00	125,937	121,960	22,413	6.98	3,211
1997	23,822.09	18,803	18,209	5,613	7.12	788
2000	3,073.07	2,356	2,282	791	7.20	110
2007	3,764.96	2,629	2,546	1,219	7.20	169
2014	12,137.00	6,946	6,727	5,410	7.22	749
2021	16,461.94	4,438	4,298	12,164	7.22	1,685
	203,632.06	161,109	156,021	47,611		6,712
JEFFERSON RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1997	46,743.61	39,017	37,785	8,959	5.28	1,697
2011	31,727.57	22,384	21,677	10,051	5.29	1,900
2023	1,800,000.00	202,860	196,453	1,603,547	5.25	305,438
	1,878,471.18	264,261	255,915	1,622,556		309,035

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOGANVILLE STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1996	333,997.62	181,127	175,406	158,591	23.35	6,792
2001	11,365.84	5,539	5,364	6,002	23.85	252
2007	2,169.36	882	854	1,315	24.32	54
2015	72,154.87	18,695	18,105	54,050	24.78	2,181
	419,687.69	206,243	199,729	219,959		9,279
SLAGEL ROAD/LYNWOOD DRIVE STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1998	270,679.06	137,559	133,215	137,464	24.84	5,534
1999	997.93	497	481	517	24.84	21
2012	38,875.88	11,974	11,596	27,280	26.21	1,041
2013	983.99	284	275	709	26.23	27
	311,536.86	150,314	145,567	165,970		6,623
SHREWSBURY STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1998	276,515.01	140,525	136,086	140,429	24.84	5,653
2012	37,383.01	11,514	11,150	26,233	26.21	1,001
2013	633.34	183	177	456	26.23	17
	314,531.36	152,222	147,414	167,117		6,671

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAPE HORN ROAD STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. 0						
2001	411,747.85	187,592	181,668	230,080	27.08	8,496
2002	4,517.46	2,007	1,944	2,574	27.11	95
2007	2,169.36	814	788	1,381	27.78	50
2016	24,369.31	5,176	5,013	19,357	28.43	681
	442,803.98	195,589	189,412	253,392		9,322
EAST MANCHESTER - STEAMBOAT/BRICKYARD STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2058						
NET SALVAGE PERCENT.. 0						
2003	489,714.64	205,435	198,947	290,767	28.60	10,167
2012	35,338.40	9,976	9,661	25,677	29.66	866
2013	633.33	168	163	471	29.66	16
	525,686.37	215,579	208,771	316,915		11,049
NORTH POINT STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
2004	429,821.27	173,304	167,831	261,991	29.11	9,000
2007	2,169.37	781	756	1,413	29.63	48
2014	3,804.06	919	890	2,914	30.33	96
	435,794.70	175,004	169,477	266,318		9,144
SPRING GROVE BOROUGH STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1987	368,402.83	255,303	247,240	121,163	16.24	7,461
2003	60,313.42	33,034	31,991	28,323	17.07	1,659
	428,716.25	288,337	279,231	149,485		9,120

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPRING GROVE WATER COMPANY						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1996	385,000.00	208,786	202,192	182,808	23.35	7,829
2007	2,169.37	882	854	1,315	24.32	54
2015	36,736.61	9,518	9,217	27,519	24.78	1,111
	423,905.98	219,186	212,264	211,642		8,994
LAKEVIEW ROAD STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2006	572,646.01	209,417	202,803	369,843	30.64	12,071
	572,646.01	209,417	202,803	369,843		12,071
STARVIEW STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2006	565,741.26	206,892	200,358	365,384	30.64	11,925
2007	3,219.60	1,132	1,096	2,123	30.73	69
2009	1,375.23	442	428	947	31.00	31
	570,336.09	208,466	201,882	368,454		12,025
SCADA EQUIPMENT						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	1,114.65	1,115	1,115			
2003	122,696.94	122,697	122,697			
2004	201,353.78	201,354	201,354			
2005	55,731.99	55,732	55,732			
2007	55,908.96	55,909	55,909			
	436,806.32	436,807	436,806			



THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BERWICK/RACE TRACK ROAD STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2062						
NET SALVAGE PERCENT.. 0						
2007	692,988.15	240,259	232,049	460,939	31.41	14,675
2014	19,609.00	4,530	4,375	15,234	32.18	473
2016	12,432.50	2,383	2,302	10,131	32.33	313
	725,029.65	247,172	238,726	486,304		15,461
STRINESTOWN STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2062						
NET SALVAGE PERCENT.. 0						
2007	619,255.39	214,696	207,359	411,896	31.41	13,114
	619,255.39	214,696	207,359	411,896		13,114
WEST MANHEIM STANDPIPE - OLD						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1971	120,980.00	115,959	111,996	8,984	2.28	3,940
	120,980.00	115,959	111,996	8,984		3,940
THOMASVILLE STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
2009	1,064,995.18	329,616	318,352	746,643	32.73	22,812
	1,064,995.18	329,616	318,352	746,643		22,812

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WEST MANHEIM STANDPIPE - NEW						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2008	618,065.15	203,343	196,394	421,671	31.95	13,198
2009	5,631.64	1,759	1,699	3,933	32.28	122
	623,696.79	205,102	198,093	425,604		13,320
CARROLL VALLEY STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. 0						
1968	6,000.00	6,000	6,000			
	6,000.00	6,000	6,000			
LINCOLN ESTATES MHP/WEST MANCHESTER STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2039						
NET SALVAGE PERCENT.. 0						
1984	31,700.00	23,515	22,710	8,990	13.81	651
	31,700.00	23,515	22,710	8,990		651
MEADOWS WATER SYSTEM/EAST CUMBERLAND RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2054						
NET SALVAGE PERCENT.. 0						
1999	9,678.03	4,751	4,588	5,090	25.58	199
	9,678.03	4,751	4,588	5,090		199

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WRIGHTSVILLE STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2075						
NET SALVAGE PERCENT.. 0						
2020	534,810.93	46,261	44,678	490,133	38.71	12,662
	534,810.93	46,261	44,678	490,133		12,662
AMBLEBROOK TANK						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2077						
NET SALVAGE PERCENT.. 0						
2022	1,852,664.99	76,515	73,897	1,778,768	38.66	46,011
	1,852,664.99	76,515	73,897	1,778,768		46,011
EAST MANCHESTER STANDPIPE - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	696,480.08	185,730	179,374	517,106	7.33	70,547
	696,480.08	185,730	179,374	517,106		70,547
LEADER HEIGHTS STANDPIPE - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	253,670.59	253,671	253,671			
	253,670.59	253,671	253,671			
EAST YORK STANDPIPE - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	160,014.09	160,014	160,014			
2011	7,500.00	7,500	7,500			
	167,514.09	167,514	167,514			

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PLEASUREVILLE STANDPIPE - PAINTING SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2010	259,816.93	259,817	259,817			
2014	22,113.00	21,376	17,081	5,032	0.33	5,032
2023	600,000.00	40,002	31,964	568,036	9.33	60,883
	881,929.93	321,195	308,862	573,068		65,915
SPRY STANDPIPE - PAINTING SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2022	525,000.00	87,502	84,142	440,858	8.33	52,924
	525,000.00	87,502	84,142	440,858		52,924
GREENWOOD ROAD STANDPIPE- PAINTING SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2017	77,201.85	51,468	49,492	27,710	3.33	8,321
	77,201.85	51,468	49,492	27,710		8,321
LINCOLN/WEST MANCHESTER STANDPIPE - PAINTING SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2016	374,127.12	286,832	275,819	98,308	2.33	42,192
	374,127.12	286,832	275,819	98,308		42,192
LONGSTOWN STANDPIPE - PAINTING SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
1997	53,121.30	53,121	53,121			
2016	544,470.98	417,430	399,409	145,061	2.33	62,258
2017	14,760.00	9,840	9,415	5,345	3.33	1,605
	612,352.28	480,391	461,946	150,406		63,863

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MT. ZION/ROCKY RIDGE STANDPIPE - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	273,701.34	264,579	254,420	19,281	0.33	19,281
2015	14,335.39	12,424	11,947	2,388	1.33	1,795
	288,036.73	277,003	266,367	21,670		21,076
FARMBROOK STANDPIPE - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	499,631.56	433,016	416,390	83,242	1.33	62,588
	499,631.56	433,016	416,390	83,242		62,588
YORKANA STANDPIPE - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1990	5,601.44	5,601	5,601			
2006	130,434.43	130,434	130,435			
	136,035.87	136,035	136,036			
EAST PROSPECT ELEVATED TANK - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	418,394.42	111,573	107,289	311,105	7.33	42,443
	418,394.42	111,573	107,289	311,105		42,443
LOGANVILLE STANDPIPE - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	47,313.07	47,313	47,313			
2018	443,361.30	251,240	239,776	203,585	4.33	47,017
	490,674.37	298,553	287,089	203,585		47,017

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SLAGEL ROAD/LYNWOOD STANDPIPE - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	184,525.37	184,525	184,525			
	184,525.37	184,525	184,525			
SHREWSBURY STANDPIPE - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	226,846.18	226,846	226,846			
	226,846.18	226,846	226,846			
JEFFERSON RESERVOIR - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	204,829.29	204,829	204,829			
	204,829.29	204,829	204,829			
CAROLL VALLEY STANDPIPE - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	160,000.00	26,667	24,348	135,652	8.33	16,285
	160,000.00	26,667	24,348	135,652		16,285
CAPE HORN ROAD STANDPIPE - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	479,052.19	367,275	335,333	143,719	2.33	61,682
	479,052.19	367,275	335,333	143,719		61,682

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPRING GROVE BOROUGH STANDPIPE - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	254,108.80	93,174	85,071	169,038	6.33	26,704
	254,108.80	93,174	85,071	169,038		26,704
	28,444,124.74	13,325,215	12,908,884	15,535,240		1,300,984
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.9 4.57

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 4 INCH AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 85-S0.5						
NET SALVAGE PERCENT.. 0						
1842	0.52	1	1			
1851	599.34	599	599			
1861	271.76	270	272			
1863	235.03	230	235			
1866	0.52	1	1			
1867	1,267.05	1,231	1,267			
1868	213.72	206	214			
1870	26.20	25	26			
1872	53.81	51	54			
1875	169.03	161	169			
1876	110.75	105	111			
1877	19.43	19	19			
1878	27.07	26	27			
1881	201.04	189	201			
1882	843.89	789	844			
1883	45.51	43	46			
1884	1,302.82	1,219	1,303			
1885	983.05	913	983			
1886	708.47	653	708			
1887	595.51	553	596			
1888	35.47	33	35			
1889	9.27	8	9			
1890	775.31	715	775			
1891	2,762.38	2,529	2,762			
1892	71.86	65	72			
1893	34.02	31	34			
1894	208.68	189	209			
1895	1.36	1	1			
1896	90.71	82	91			
1897	74.13	67	74			
1898	1,216.10	1,085	1,216			
1899	450.92	405	451			
1900	304.93	272	305			
1901	1,863.50	1,646	1,864			
1902	103.81	92	104			
1903	349.83	308	350			
1904	282.80	250	283			
1905	618.67	543	619			
1906	2,177.62	1,896	2,178			
1907	291.91	255	292			
1908	273.35	237	273			



THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 4 INCH AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 85-S0.5						
NET SALVAGE PERCENT.. 0						
1909	766.78	668	767			
1910	468.82	405	469			
1911	202.71	174	203			
1912	164.34	141	164			
1913	59.16	50	59			
1914	5.03	4	5			
1915	377.62	320	378			
1917	175.28	148	175			
1920	0.08					
1921	2.91	2	3			
1922	50.90	42	51			
1923	299.03	244	299			
1924	0.26					
1925	0.12					
1926	120.89	98	121			
1927	469.60	377	470			
1928	133.12	107	133			
1929	247.85	197	248			
1935	784.87	605	785			
1936	7.64	6	8			
1939	1,451.49	1,094	1,451			
1941	130.94	97	131			
1953	7,517.48	5,206	7,517			
1954	1,860.00	1,270	1,860			
1955	29.37	20	29			
1960	101,921.57	66,188	101,922			
1969	729.00	434	729			
1970	5,107.50	2,988	5,108			
1972	2,214.23	1,270	2,214			
1974	2,167.12	1,206	2,167			
1976	24,015.33	13,050	24,015			
1977	6,429.31	3,451	6,429			
1980	23,262.53	11,987	23,263			
1983	6,326.63	3,087	6,327			
1988	297.94	133	298			
1989	274.37	120	274			
1990	56.57	24	57			
1997	0.03					
1998	993.51	344	994			
1999	1,540.29	517	1,540			
2000	1,271.94	412	1,272			

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 4 INCH AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 85-S0.5						
NET SALVAGE PERCENT.. 0						
2004	1,576.55	440	1,577			
2005	59.40	16	59			
2007	9,121.99	2,205	9,122			
2008	22,009.47	5,069	22,009			
2009	20,766.01	4,508	20,766			
2010	2,713.70	553	2,565	149	53.45	3
2011	18,349.16	3,510	16,281	2,068	53.56	39
2012	19,751.95	3,502	16,244	3,508	54.12	65
2013	3,205.56	523	2,426	780	54.69	14
2014	8,976.03	1,345	6,239	2,737	54.85	50
2015	2,068.49	280	1,299	769	55.44	14
2016	1,341.78	162	751	591	55.63	11
2017	1,393.80	148	686	708	56.23	13
2018	17,217.11	1,570	7,283	9,934	56.45	176
2019	10,484.45	798	3,701	6,783	56.68	120
2020	14,624.47	879	4,077	10,547	57.31	184
2021	16.86	1	5	12	57.57	
	365,282.09	159,988	326,698	38,584		689

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 56.0 0.19

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 6 INCH AND 8 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 95-S2						
NET SALVAGE PERCENT.. 0						
1905	4,199.86	3,738	2,576	1,624	14.67	111
1906	9,432.78	8,324	5,737	3,696	15.67	236
1907	5,908.73	5,239	3,611	2,298	14.91	154
1908	1,547.53	1,360	937	611	15.91	38
1909	2,352.92	2,077	1,431	922	15.21	61
1910	3,568.68	3,123	2,152	1,417	16.21	87
1911	3,802.00	3,298	2,273	1,529	17.21	89
1912	3,506.00	3,054	2,105	1,401	16.54	85
1913	2,449.98	2,115	1,458	992	17.54	57
1914	2,071.44	1,795	1,237	834	16.91	49
1915	2,876.83	2,470	1,702	1,175	17.91	66
1916	3,405.95	2,934	2,022	1,384	17.34	80
1917	476.95	407	281	196	18.34	11
1918	852.61	730	503	350	17.79	20
1919	1,619.17	1,373	946	673	18.79	36
1920	3,194.09	2,682	1,848	1,346	19.79	68
1921	3,727.46	3,138	2,163	1,564	19.28	81
1922	12,559.85	10,471	7,217	5,343	20.28	263
1923	10,063.54	8,408	5,795	4,269	19.82	215
1924	17,850.25	14,766	10,177	7,673	20.82	369
1925	20,062.15	16,628	11,460	8,602	20.38	422
1926	8,213.72	6,739	4,645	3,569	21.38	167
1927	6,378.94	5,242	3,613	2,766	20.98	132
1928	13,273.88	10,794	7,439	5,835	21.98	265
1929	10,066.71	8,195	5,648	4,419	21.62	204
1930	18,896.60	15,221	10,490	8,407	22.62	372
1931	17,746.84	14,308	9,861	7,886	22.28	354
1932	1,164.61	929	640	525	23.28	23
1933	362.07	289	199	163	22.97	7
1934	4,177.38	3,296	2,272	1,905	23.97	79
1935	13,469.73	10,629	7,326	6,144	23.70	259
1936	5,627.33	4,390	3,026	2,601	24.70	105
1937	21,985.40	17,149	11,819	10,166	24.44	416
1938	17,820.14	13,739	9,469	8,351	25.44	328
1939	17,247.65	13,289	9,159	8,089	25.22	321
1940	31,386.99	23,898	16,471	14,916	26.22	569
1941	49,927.54	37,970	26,169	23,759	26.03	913
1942	8,970.22	6,739	4,645	4,325	27.03	160
1943	14,394.80	10,799	7,443	6,952	26.86	259
1944	58.51	43	30	29	27.86	1
1945	1,082.70	801	552	531	27.71	19

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 6 INCH AND 8 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 95-S2						
NET SALVAGE PERCENT.. 0						
1946	13,607.65	10,040	6,920	6,688	27.60	242
1947	53,613.25	39,047	26,911	26,702	28.60	934
1948	22,862.48	16,607	11,446	11,416	28.50	401
1949	2,773.96	1,988	1,370	1,404	29.50	48
1950	39,596.75	28,296	19,502	20,095	29.42	683
1951	36,523.69	25,746	17,744	18,780	30.42	617
1952	26,062.16	18,303	12,614	13,448	30.38	443
1953	171,113.86	118,496	81,668	89,446	31.38	2,850
1954	149,157.01	102,874	70,901	78,256	31.34	2,497
1955	109,413.11	74,379	51,262	58,151	32.34	1,798
1956	110,665.67	74,887	51,612	59,054	32.33	1,827
1957	61,883.80	41,258	28,435	33,449	33.33	1,004
1958	78,222.15	51,877	35,754	42,468	33.35	1,273
1959	131,658.95	86,842	59,852	71,807	33.37	2,152
1960	171,471.18	111,353	76,745	94,726	34.37	2,756
1961	59,190.43	38,207	26,332	32,858	34.42	955
1962	134,375.02	85,355	58,827	75,548	35.42	2,133
1963	79,658.91	50,257	34,637	45,022	35.49	1,269
1964	274,213.81	170,150	117,268	156,946	36.49	4,301
1965	124,584.96	76,744	52,892	71,693	36.57	1,960
1966	116,016.60	70,248	48,415	67,602	37.57	1,799
1967	104,321.70	62,666	43,190	61,132	37.67	1,623
1968	76,868.99	45,360	31,262	45,607	38.67	1,179
1969	185,887.78	108,726	74,934	110,954	38.79	2,860
1970	257,411.56	147,806	101,868	155,544	39.79	3,909
1971	393,312.55	223,716	154,185	239,128	39.93	5,989
1972	99,465.34	55,502	38,252	61,213	40.93	1,496
1973	131,542.65	72,651	50,071	81,472	41.07	1,984
1974	244,047.40	132,127	91,062	152,985	42.07	3,636
1975	104,095.29	55,722	38,404	65,691	42.25	1,555
1976	80,618.82	42,268	29,131	51,488	43.25	1,190
1977	229,193.05	118,722	81,823	147,370	43.42	3,394
1978	148,235.85	75,141	51,787	96,449	44.42	2,171
1979	317,543.54	157,438	108,507	209,037	45.42	4,602
1980	203,954.42	99,754	68,751	135,203	45.62	2,964
1981	206,340.53	98,610	67,962	138,379	46.62	2,968
1982	597,954.63	281,517	194,022	403,933	46.83	8,626
1983	429,957.40	197,565	136,162	293,795	47.83	6,142
1984	252,258.16	114,071	78,618	173,640	48.05	3,614
1985	275,560.17	121,467	83,715	191,845	49.05	3,911
1986	1,103,537.63	473,859	326,584	776,954	50.05	15,524

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 6 INCH AND 8 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 95-S2						
NET SALVAGE PERCENT.. 0						
1987	532,919.14	224,732	154,886	378,033	50.29	7,517
1988	395,136.86	162,085	111,709	283,428	51.29	5,526
1989	1,071,865.09	427,353	294,532	777,333	52.29	14,866
1990	2,115,176.99	825,977	569,265	1,545,912	52.54	29,424
1991	1,228,069.51	465,316	320,697	907,373	53.54	16,948
1992	691,150.45	253,860	174,961	516,189	54.54	9,464
1993	846,620.95	303,768	209,357	637,264	54.80	11,629
1994	839,160.65	291,273	200,746	638,415	55.80	11,441
1995	1,661,990.42	557,432	384,183	1,277,807	56.80	22,497
1996	815,084.98	263,843	181,841	633,244	57.80	10,956
1997	559,042.17	175,931	121,252	437,790	58.08	7,538
1998	746,593.75	226,143	155,858	590,736	59.08	9,999
1999	1,898,975.85	552,792	380,985	1,517,991	60.08	25,266
2000	1,199,811.57	335,107	230,956	968,856	61.08	15,862
2001	750,498.66	200,758	138,363	612,136	62.08	9,860
2002	942,623.98	241,029	166,118	776,506	63.08	12,310
2003	895,049.56	220,093	151,689	743,361	63.37	11,730
2004	1,669,502.58	390,664	269,246	1,400,257	64.37	21,753
2005	2,709,153.87	601,703	414,695	2,294,459	65.37	35,100
2006	5,228,095.05	1,098,946	757,396	4,470,699	66.37	67,360
2007	4,292,241.18	851,151	586,615	3,705,626	67.37	55,004
2008	2,041,497.98	380,535	262,265	1,779,233	68.37	26,024
2009	2,025,694.22	353,484	243,622	1,782,072	69.37	25,689
2010	710,483.77	115,525	79,620	630,864	70.37	8,965
2011	929,465.87	140,071	96,537	832,929	71.37	11,671
2012	1,383,637.74	192,049	132,361	1,251,277	72.37	17,290
2013	1,323,918.58	168,005	115,789	1,208,130	73.37	16,466
2014	894,465.05	102,863	70,893	823,572	74.37	11,074
2015	1,334,837.95	137,622	94,849	1,239,989	75.37	16,452
2016	1,497,556.54	136,577	94,129	1,403,428	76.37	18,377
2017	1,717,309.23	136,183	93,858	1,623,451	77.37	20,983
2018	2,381,777.51	160,532	110,639	2,271,139	78.37	28,980
2019	2,211,232.67	122,723	84,581	2,126,652	79.37	26,794
2020	1,776,434.82	77,453	53,381	1,723,054	80.37	21,439
2021	4,084,614.34	129,482	89,239	3,995,375	81.37	49,101

THE YORK WATER COMPANY

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 95-S2						
NET SALVAGE PERCENT.. 0						
2022	8,005,392.50	158,507	109,244	7,896,148	82.37	95,862
2023	4,733,100.00	37,391	25,770	4,707,330	83.37	56,463
2024	798,000.00	798	550	797,450	83.95	9,499
	76,724,735.42	15,499,987	10,682,621	66,042,114		992,009
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						66.6 1.29

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 10 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 115-R3						
NET SALVAGE PERCENT.. 0						
1902	236.88	205	183	54	19.18	3
1903	13,197.06	11,306	10,093	3,104	20.18	154
1904	2,770.29	2,387	2,131	639	19.22	33
1905	1,604.10	1,371	1,224	380	20.22	19
1906	93.17	79	71	22	21.22	1
1907	6,592.10	5,614	5,012	1,580	20.32	78
1908	8,962.17	7,568	6,756	2,206	21.32	103
1909	3,129.31	2,620	2,339	790	22.32	35
1910	10,198.30	8,578	7,658	2,540	21.47	118
1911	7,644.01	6,373	5,689	1,955	22.47	87
1912	7,454.16	6,159	5,498	1,956	23.47	83
1913	1,265.91	1,051	938	328	22.67	14
1915	1,020.37	832	743	277	24.67	11
1921	4,212.75	3,330	2,973	1,240	27.21	46
1923	8,438.48	6,626	5,915	2,523	27.54	92
1924	10,844.48	8,430	7,526	3,318	28.54	116
1925	32,437.65	24,964	22,286	10,152	29.54	344
1926	4,248.35	3,236	2,889	1,359	30.54	44
1927	101,204.01	77,290	68,998	32,206	29.91	1,077
1928	5,105.27	3,859	3,445	1,660	30.91	54
1929	3,819.91	2,857	2,550	1,270	31.91	40
1930	70,967.03	53,176	47,471	23,496	31.34	750
1931	7,256.43	5,379	4,802	2,454	32.34	76
1932	1,221.06	895	799	422	33.34	13
1933	1,450.84	1,052	939	512	34.34	15
1936	11,094.91	7,878	7,033	4,062	35.79	113
1937	3,481.09	2,474	2,209	1,272	35.28	36
1939	115.25	80	71	44	37.28	1
1940	2,935.80	2,014	1,798	1,138	38.28	30
1941	6,560.17	4,501	4,018	2,542	37.82	67
1942	9,817.69	6,654	5,940	3,878	38.82	100
1946	3,033.87	1,979	1,767	1,267	41.38	31
1947	2,655.71	1,710	1,527	1,129	42.38	27
1948	2,192.05	1,393	1,244	948	43.38	22
1949	6,770.94	4,298	3,837	2,934	42.98	68
1950	477.25	299	267	210	43.98	5
1951	2,565.15	1,584	1,414	1,151	44.98	26
1952	15,475.82	9,428	8,417	7,059	45.98	154
1953	301,289.84	183,094	163,451	137,839	45.62	3,021
1954	70,527.50	42,253	37,720	32,808	46.62	704
1955	204,494.85	120,754	107,799	96,696	47.62	2,031

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 10 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 115-R3						
NET SALVAGE PERCENT.. 0						
1956	261,698.10	152,282	135,945	125,753	48.62	2,586
1957	29,541.95	17,134	15,296	14,246	48.28	295
1958	5,865.98	3,351	2,991	2,875	49.28	58
1959	15,510.20	8,726	7,790	7,720	50.28	154
1960	59,337.51	32,867	29,341	29,997	51.28	585
1961	85,652.94	47,238	42,170	43,483	50.97	853
1962	91,232.49	49,512	44,200	47,032	51.97	905
1963	26,337.18	14,061	12,552	13,785	52.97	260
1964	211,193.71	110,898	99,000	112,194	53.97	2,079
1965	165,365.57	86,337	77,074	88,292	53.70	1,644
1966	115,179.37	59,110	52,768	62,411	54.70	1,141
1967	71,611.09	36,113	32,239	39,372	55.70	707
1968	298,644.46	147,948	132,076	166,568	56.70	2,938
1969	292,550.17	143,935	128,493	164,057	56.44	2,907
1970	78,310.02	37,824	33,766	44,544	57.44	775
1971	245,363.05	116,302	103,825	141,538	58.44	2,422
1972	111,635.40	51,910	46,341	65,294	59.44	1,098
1973	28,872.44	13,166	11,754	17,118	60.44	283
1974	187,239.82	84,632	75,552	111,688	60.22	1,855
1975	204,174.32	90,429	80,727	123,447	61.22	2,016
1976	107,764.70	46,748	41,733	66,032	62.22	1,061
1977	228,845.92	97,191	86,764	142,082	63.22	2,247
1978	96,090.44	40,368	36,037	60,053	63.03	953
1979	702,876.22	288,812	257,827	445,049	64.03	6,951
1980	107,079.69	43,014	38,399	68,681	65.03	1,056
1981	790,928.73	310,440	277,135	513,794	66.03	7,781
1982	599,936.66	229,956	205,285	394,652	67.03	5,888
1983	301,881.09	114,171	101,922	199,959	66.86	2,991
1984	670,608.30	247,387	220,846	449,762	67.86	6,628
1985	1,011,108.34	363,595	324,587	686,521	68.86	9,970
1986	2,459,985.37	861,733	769,283	1,690,702	69.86	24,201
1987	422,118.73	143,942	128,499	293,620	70.86	4,144
1988	1,205,221.45	404,111	360,756	844,465	70.71	11,943
1989	2,588,619.12	843,631	753,123	1,835,496	71.71	25,596
1990	3,711,343.45	1,174,640	1,048,620	2,662,723	72.71	36,621
1991	1,858,446.57	570,729	509,499	1,348,948	73.71	18,301
1992	421,782.85	125,565	112,094	309,689	74.71	4,145
1993	492,596.37	143,493	128,099	364,497	74.60	4,886
1994	458,472.16	129,197	115,336	343,136	75.60	4,539
1995	1,560,169.09	424,834	379,256	1,180,913	76.60	15,417
1996	1,481,087.06	389,230	347,472	1,133,615	77.60	14,608



THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 10 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 115-R3						
NET SALVAGE PERCENT.. 0						
1997	2,619,239.17	663,453	592,275	2,026,964	78.60	25,788
1998	1,539,927.23	379,438	338,731	1,201,196	78.50	15,302
1999	926,810.26	219,469	195,924	730,886	79.50	9,194
2000	3,301,493.03	750,099	669,626	2,631,867	80.50	32,694
2001	2,013,039.46	438,037	391,043	1,621,996	81.50	19,902
2002	1,379,924.36	287,024	256,231	1,123,693	82.50	13,621
2003	630,957.33	126,507	112,935	518,022	82.42	6,285
2004	15,709,593.59	2,997,390	2,675,819	13,033,775	83.42	156,243
2005	1,740,495.06	315,204	281,388	1,459,107	84.42	17,284
2006	6,058,889.82	1,038,494	927,080	5,131,810	85.42	60,077
2007	2,936,287.26	474,798	423,860	2,512,427	86.42	29,072
2008	12,957,488.79	1,988,975	1,775,590	11,181,899	86.38	129,450
2009	3,224,200.12	463,318	413,612	2,810,588	87.38	32,165
2010	945,047.93	126,542	112,966	832,082	88.38	9,415
2011	2,834,730.05	351,790	314,049	2,520,681	89.38	28,202
2012	937,820.22	107,193	95,693	842,127	90.38	9,318
2013	2,162,203.25	228,329	203,833	1,958,370	90.34	21,678
2014	4,146,060.24	396,778	354,210	3,791,850	91.34	41,514
2015	3,060,343.84	262,578	234,408	2,825,936	92.34	30,604
2016	1,715,148.44	130,180	116,214	1,598,934	93.34	17,130
2017	2,794,921.69	186,421	166,421	2,628,501	93.33	28,164
2018	3,002,334.02	170,232	151,969	2,850,365	94.33	30,217
2019	3,060,067.99	142,905	127,574	2,932,494	95.33	30,762
2020	4,540,209.80	167,988	149,965	4,390,245	95.35	46,043
2021	9,525,266.98	256,230	228,740	9,296,527	96.35	96,487
2022	14,676,026.56	249,492	222,726	14,453,301	96.37	149,977
2023	8,677,349.88	59,874	53,450	8,623,900	96.42	89,441
2024	1,463,000.00	1,317	1,176	1,461,824	95.15	15,363
	143,400,016.43	21,912,247	19,561,420	123,838,596		1,436,722

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 86.2 1.00

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - TRANSITE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 70-R2						
NET SALVAGE PERCENT.. 0						
1936	2,234.32	1,978	974	1,260	11.35	111
1949	58,964.16	48,869	24,054	34,910	15.42	2,264
1950	1,392.00	1,138	560	832	16.42	51
1954	6,749.00	5,360	2,638	4,111	18.05	228
1956	2,937.76	2,306	1,135	1,803	18.54	97
1957	9,499.80	7,410	3,647	5,853	18.80	311
1958	412.25	319	157	255	19.08	13
1959	4,236.06	3,233	1,591	2,645	20.08	132
1961	29,764.84	22,383	11,018	18,747	20.67	907
1962	1,933.92	1,443	710	1,224	20.98	58
1963	36,962.09	27,134	13,356	23,606	21.98	1,074
1964	3,840.20	2,795	1,376	2,464	22.30	110
1965	6,775.00	4,889	2,407	4,368	22.63	193
1968	29,147.14	20,281	9,983	19,164	24.34	787
1971	5,814.40	3,919	1,929	3,885	25.46	153
1972	135.00	90	44	91	25.85	4
1977	10,060.00	6,244	3,074	6,986	28.52	245
1985	2,256.27	1,221	601	1,655	32.76	51
1989	25,472.31	12,627	6,215	19,257	35.27	546
1995	2,672.31	1,141	562	2,110	38.45	55
	241,258.83	174,780	86,031	155,228		7,390

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.0 3.06

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CONCRETE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 100-R4						
NET SALVAGE PERCENT.. 0						
1938	18,742.50	14,932	11,327	7,416	21.86	339
1939	7,710.00	6,136	4,654	3,056	21.71	141
1953	83,570.96	57,873	43,899	39,672	31.38	1,264
1955	358,824.44	243,929	185,031	173,793	32.34	5,374
1956	3,304.78	2,214	1,679	1,626	33.34	49
1957	5,164.23	3,408	2,585	2,579	34.34	75
1958	15,939.27	10,467	7,940	7,999	34.33	233
1959	76.12	49	37	39	35.33	1
1960	1,554.00	989	750	804	36.33	22
1963	1,518.00	930	705	813	38.35	21
1969	6,262.00	3,492	2,649	3,613	43.37	83
1972	900.00	479	363	537	45.42	12
1974	2,404.00	1,230	933	1,471	47.42	31
1976	61,599.48	30,245	22,944	38,655	49.42	782
1985	5,743.95	2,310	1,752	3,992	57.49	69
	573,313.73	378,683	287,248	286,066		8,496

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.7 1.48

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 70-S4						
NET SALVAGE PERCENT.. 0						
1957	1,084.95	940	1,032	53	10.25	5
1958	8,558.45	7,362	8,082	476	10.67	45
1959	566.05	483	530	36	11.09	3
1962	3,122.75	2,600	2,854	269	12.41	22
1966	7,987.55	6,356	6,977	1,011	14.80	68
1967	4,348.81	3,426	3,761	588	15.27	39
1968	8,607.60	6,708	7,364	1,244	15.76	79
1969	16,466.34	12,692	13,932	2,534	16.26	156
1970	699.10	529	581	118	17.26	7
1971	297.98	223	245	53	17.75	3
1972	2,586.93	1,911	2,098	489	18.27	27
1974	1,992.48	1,425	1,564	428	19.78	22
1977	11,107.35	7,516	8,251	2,856	22.30	128
1980	21,662.18	13,810	15,160	6,502	24.83	262
1981	10,039.93	6,254	6,865	3,175	25.83	123
1983	15,721.76	9,398	10,317	5,405	27.36	198
1984	15,172.00	8,847	9,712	5,460	28.36	193
1987	2,825.00	1,523	1,672	1,153	31.36	37
1990	51,869.85	25,670	28,179	23,691	34.36	689
1991	15,929.73	7,702	8,455	7,475	34.90	214
1995	82,494.11	35,002	38,423	44,071	38.90	1,133
1996	22,636.14	9,269	10,175	12,461	39.90	312
1997	37,563.63	14,826	16,275	21,289	40.90	521
1998	155,903.16	59,228	65,016	90,887	41.90	2,169
1999	15,674.04	5,723	6,282	9,392	42.90	219
2000	54,989.57	19,263	21,146	33,844	43.90	771
2001	74,891.64	25,126	27,582	47,310	44.90	1,054
2002	86,474.60	27,732	30,442	56,033	45.90	1,221
2003	9,796.00	2,997	3,290	6,506	46.90	139
2004	56,137.63	16,342	17,939	38,199	47.90	797
2005	91,272.22	25,219	27,684	63,588	48.90	1,300
2006	55,590.08	14,537	15,958	39,632	49.90	794
2007	71,669.77	17,681	19,409	52,261	50.90	1,027
2008	320,320.92	74,282	81,542	238,779	51.90	4,601
2009	48,735.19	10,580	11,614	37,121	52.90	702
2010	9,543.93	1,931	2,120	7,424	53.90	138
2012	41,347.66	7,141	7,839	33,509	55.90	599
2013	70,414.26	11,118	12,204	58,210	56.90	1,023
2014	135,799.80	19,433	21,332	114,468	57.90	1,977
2015	62,613.85	8,033	8,818	53,796	58.90	913
2016	120,936.88	13,726	15,067	105,870	59.90	1,767
2017	20,684.00	2,042	2,242	18,442	60.90	303

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 70-S4						
NET SALVAGE PERCENT.. 0						
2018	96,788.28	8,121	8,915	87,873	61.90	1,420
2020	92,965.26	5,048	5,541	87,424	63.90	1,368
2021	460,836.23	18,203	19,982	440,854	64.90	6,793
	2,496,725.64	577,978	634,468	1,862,258		35,381
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						52.6 1.42

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 100-R2.5						
NET SALVAGE PERCENT.. 0						
1913	81.92	71	62	20	17.54	1
1914	111.88	96	84	28	18.54	2
1915	276.14	237	208	68	17.91	4
1916	764.33	650	571	193	18.91	10
1917	400.82	338	297	104	19.91	5
1919	119.06	100	88	31	20.34	2
1920	258.01	217	191	67	19.79	3
1921	385.42	321	282	103	20.79	5
1922	557.47	459	403	154	21.79	7
1923	690.75	570	501	190	21.28	9
1924	1,197.01	978	859	338	22.28	15
1925	2,009.20	1,645	1,445	564	21.82	26
1926	1,285.77	1,042	915	371	22.82	16
1927	4,049.48	3,249	2,854	1,195	23.82	50
1928	550.69	443	389	162	23.38	7
1929	481.43	383	336	145	24.38	6
1930	1,208.50	962	845	364	23.98	15
1931	1,832.44	1,443	1,267	565	24.98	23
1932	193.07	150	132	61	25.98	2
1933	179.01	140	123	56	25.62	2
1934	280.82	217	191	90	26.62	3
1935	346.83	268	235	112	26.28	4
1936	642.98	490	430	213	27.28	8
1937	990.28	747	656	334	28.28	12
1938	970.53	732	643	328	27.97	12
1939	675.48	503	442	233	28.97	8
1940	892.03	664	583	309	28.70	11
1941	1,533.08	1,128	991	542	29.70	18
1942	887.56	645	566	322	30.70	10
1943	622.38	452	397	225	30.44	7
1945	218.44	155	136	82	32.44	3
1946	746.60	528	464	283	32.22	9
1947	2,086.27	1,456	1,279	807	33.22	24
1948	1,340.51	933	819	522	33.03	16
1949	1,469.53	1,009	886	584	34.03	17
1950	2,233.63	1,514	1,330	904	35.03	26
1951	2,973.27	2,009	1,764	1,209	34.86	35
1952	2,041.38	1,361	1,195	846	35.86	24
1953	18,131.25	11,916	10,466	7,665	36.86	208
1954	8,985.74	5,885	5,169	3,817	36.71	104
1955	12,212.38	7,883	6,923	5,289	37.71	140
1956	11,087.29	7,127	6,259	4,828	37.60	128
1957	4,859.12	3,077	2,702	2,157	38.60	56

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 100-R2.5						
NET SALVAGE PERCENT.. 0						
1958	7,213.57	4,500	3,952	3,262	39.60	82
1959	13,699.22	8,504	7,469	6,230	39.50	158
1960	10,373.34	6,340	5,568	4,805	40.50	119
1961	11,105.89	6,681	5,868	5,238	41.50	126
1962	8,336.86	4,987	4,380	3,957	41.42	96
1963	6,262.05	3,685	3,236	3,026	42.42	71
1964	17,827.71	10,424	9,155	8,673	42.38	205
1965	15,981.62	9,188	8,070	7,912	43.38	182
1966	12,469.22	7,046	6,188	6,281	44.38	142
1967	11,635.05	6,527	5,733	5,902	44.34	133
1968	20,258.59	11,165	9,806	10,453	45.34	231
1969	29,449.75	15,938	13,998	15,452	46.34	333
1970	13,793.38	7,403	6,502	7,291	46.33	157
1971	26,159.14	13,778	12,101	14,058	47.33	297
1972	9,907.22	5,170	4,541	5,366	47.35	113
1973	6,763.66	3,461	3,040	3,724	48.35	77
1974	20,065.11	10,065	8,840	11,225	49.35	227
1975	15,745.12	7,816	6,865	8,880	49.37	180
1976	13,630.32	6,627	5,820	7,810	50.37	155
1977	33,480.89	15,937	13,997	19,484	51.37	379
1978	24,579.50	11,562	10,155	14,424	51.42	281
1979	49,360.42	22,711	19,947	29,413	52.42	561
1980	25,812.62	11,722	10,295	15,518	52.49	296
1981	58,034.92	25,750	22,616	35,419	53.49	662
1982	46,546.44	20,169	17,714	28,832	54.49	529
1983	52,518.70	22,425	19,695	32,824	54.57	602
1984	41,748.49	17,388	15,271	26,477	55.57	476
1985	74,838.80	30,385	26,686	48,153	56.57	851
1986	121,701.38	48,595	42,680	79,021	56.67	1,394
1987	64,220.41	24,962	21,924	42,296	57.67	733
1988	92,315.40	35,228	30,940	61,375	57.79	1,062
1989	190,419.35	70,627	62,030	128,389	58.79	2,184
1990	209,171.22	75,343	66,172	142,999	59.79	2,392
1991	180,502.33	63,681	55,929	124,573	59.93	2,079
1992	74,364.03	25,432	22,336	52,028	60.93	854
1993	95,416.93	31,898	28,015	67,402	61.07	1,104
1994	110,292.93	35,669	31,327	78,966	62.07	1,272
1995	169,780.79	53,056	46,598	123,183	63.07	1,953
1996	182,753.25	55,612	48,843	133,910	63.25	2,117
1997	252,959.00	74,193	65,162	187,797	64.25	2,923
1998	167,900.83	47,835	42,012	125,889	64.42	1,954
1999	183,841.70	50,336	44,209	139,633	65.42	2,134
2000	237,421.68	62,940	55,279	182,143	65.62	2,776

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 100-R2.5						
NET SALVAGE PERCENT.. 0						
2001	211,708.92	53,753	47,210	164,499	66.62	2,469
2002	198,545.65	48,187	42,321	156,225	67.62	2,310
2003	109,579.40	25,587	22,472	87,107	67.83	1,284
2004	338,111.81	75,128	65,983	272,129	68.83	3,954
2005	307,195.67	65,371	57,414	249,782	69.05	3,617
2006	461,295.22	92,905	81,596	379,699	70.05	5,420
2007	1,516,654.13	290,743	255,353	1,261,301	70.29	17,944
2008	1,680,412.28	302,810	265,951	1,414,461	71.29	19,841
2009	1,056,976.41	179,792	157,907	899,069	71.54	12,567
2010	443,744.03	70,955	62,318	381,426	71.80	5,312
2011	835,419.53	123,809	108,738	726,682	72.80	9,982
2012	551,857.27	75,991	66,741	485,116	73.08	6,638
2013	780,813.63	98,304	86,338	694,476	74.08	9,375
2014	1,063,180.53	122,266	107,383	955,798	74.37	12,852
2015	1,171,664.64	121,853	107,021	1,064,644	74.67	14,258
2016	818,186.59	75,928	66,686	751,501	74.98	10,023
2017	1,079,867.48	87,793	77,106	1,002,761	75.30	13,317
2018	1,390,899.88	96,946	85,145	1,305,755	75.63	17,265
2019	1,587,970.34	91,943	80,752	1,507,218	75.98	19,837
2020	1,876,658.62	85,951	75,489	1,801,170	76.34	23,594
2021	2,993,855.06	101,492	89,138	2,904,717	76.07	38,185
2022	2,668,042.81	57,897	50,849	2,617,194	75.25	34,780
2023	1,577,700.00	14,357	12,610	1,565,090	72.86	21,481
2024	266,000.00	319	280	265,720	70.34	3,778
	28,089,858.51	3,507,034	3,080,143	25,009,716		345,828

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 72.3 1.23



THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - COPPER, PLASTIC AND GALVANIZED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 70-R2						
NET SALVAGE PERCENT.. 0						
1891	14.43	14	14			
1906	24.48	24	24			
1917	2.63	2	2	1	5.70	
1924	35.45	33	34	1	7.86	
1927	1,148.78	1,055	1,103	46	8.60	5
1930	267.05	243	254	13	9.42	1
1935	3,523.15	3,124	3,266	257	11.33	23
1939	1,210.40	1,056	1,104	106	12.42	9
1953	203.97	164	171	33	17.05	2
1954	360.77	287	300	61	18.05	3
1956	312.27	245	256	56	18.54	3
1958	732.22	567	593	139	19.08	7
1961	86.05	65	68	18	20.67	1
1962	2.95	2	2	1	20.98	
1968	22,139.10	15,404	16,104	6,035	24.34	248
1969	3,116.76	2,147	2,245	872	24.70	35
1970	257.44	175	183	74	25.07	3
1972	16,730.07	11,151	11,658	5,072	25.85	196
1973	3,672.00	2,419	2,529	1,143	26.25	44
1974	50.42	33	34	16	27.25	1
1977	16,383.00	10,169	10,631	5,752	28.52	202
1978	107,556.30	65,814	68,805	38,751	28.96	1,338
1979	26,374.50	15,904	16,627	9,748	29.41	331
1982	2,610.96	1,490	1,558	1,053	31.33	34
1984	216,234.00	119,231	124,650	91,584	32.27	2,838
1985	161,228.75	87,273	91,240	69,989	32.76	2,136
1986	48,465.96	25,740	26,910	21,556	33.26	648
1987	3,584.49	1,866	1,951	1,633	33.75	48
1988	43,908.20	22,240	23,251	20,657	34.75	594
1989	20,836.80	10,329	10,798	10,039	35.27	285
1990	1,600.00	776	811	789	35.78	22
1991	9,154.13	4,336	4,533	4,621	36.30	127
1992	5,226.00	2,416	2,526	2,700	36.83	73
1993	3,118.96	1,406	1,470	1,649	37.36	44
1994	36,838.88	16,176	16,911	19,928	37.90	526
1996	6,116.35	2,538	2,653	3,463	39.00	89
1999	25,101.19	9,473	9,904	15,197	40.69	373
2002	5,679.57	1,920	2,007	3,673	42.44	87
2004	34,703.88	10,782	11,272	23,432	43.63	537
2006	7.85	2	2	6	44.45	
2009	54,369.02	13,157	13,755	40,614	45.94	884

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - COPPER, PLASTIC AND GALVANIZED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 70-R2						
NET SALVAGE PERCENT.. 0						
2013	211,025.90	38,491	40,241	170,785	47.81	3,572
2014	22,339.72	3,735	3,905	18,435	48.14	383
2015	69,849.76	10,596	11,078	58,772	48.47	1,213
2016	239,088.41	32,444	33,919	205,169	48.83	4,202
2017	461,408.99	55,046	57,548	403,861	49.20	8,209
2018	34,409.03	3,548	3,709	30,700	49.28	623
2019	279,443.38	24,116	25,212	254,231	49.39	5,147
2020	737,538.46	50,816	53,125	684,413	49.53	13,818
2021	37,175.19	1,915	2,002	35,173	49.15	716
	2,975,268.02	681,955	712,948	2,262,320		49,680
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.5 1.67

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VAULTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 95-R2.5						
NET SALVAGE PERCENT.. 0						
1896	466.07	428	403	63	11.22	6
1898	253.44	233	219	34	11.32	3
1899	42.37	39	37	5	12.32	
1901	458.73	416	391	68	12.47	5
1925	530.34	445	419	111	18.98	6
1927	1,006.24	836	786	220	19.62	11
1930	246.47	201	189	57	21.28	3
1931	221.10	178	167	54	22.28	2
1936	125.78	99	93	33	23.44	1
1953	1,533.59	1,051	989	545	32.42	17
1955	164.79	111	104	61	33.38	2
1956	1,172.15	777	731	441	34.38	13
1957	126.66	84	79	48	34.34	1
1958	125.67	82	77	49	35.34	1
1962	292.60	182	171	122	37.35	3
1963	1,000.87	613	577	424	38.35	11
1967	368.20	215	202	166	40.42	4
1971	318.98	175	165	154	43.49	4
1976	1,367.49	691	650	717	46.67	15
1978	5,621.49	2,747	2,584	3,037	47.79	64
1983	1,821.83	808	760	1,062	51.07	21
1985	2,429.24	1,033	972	1,457	52.25	28
1986	3,732.48	1,561	1,469	2,263	52.42	43
1995	2,430.54	801	754	1,677	58.29	29
2000	38,609.58	10,691	10,058	28,552	61.80	462
2001	23,977.97	6,359	5,982	17,996	62.80	287
2004	2,095.00	490	461	1,634	64.37	25
2009	5,087.36	910	856	4,231	67.30	63
2012	22,787.25	3,297	3,102	19,685	68.98	285
2014	3,746.54	453	426	3,321	70.34	47
2015	12,480.93	1,363	1,282	11,199	70.70	158
2016	49,698.73	4,841	4,554	45,145	71.07	635
2017	46,420.05	3,960	3,726	42,694	71.46	597
2018	35,672.67	2,608	2,454	33,219	71.85	462
2021	4,150.00	148	139	4,011	71.96	56
	270,583.20	48,926	46,028	224,555		3,370

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 66.6 1.25

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VENTURI TUBES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 45-L1						
NET SALVAGE PERCENT.. 0						
1903	1,172.27	1,132	1,172			
1925	1,405.02	1,303	1,405			
1926	2,646.45	2,455	2,646			
1953	4,803.00	4,073	4,720	83	12.67	7
	10,026.74	8,963	9,943	84		7
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					12.0	0.07

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - EMERGENCY BYPASS PIPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 45-S3						
NET SALVAGE PERCENT.. 0						
1980	1,657.74	1,383	1,250	408	8.69	47
1981	824.70	683	618	207	8.88	23
1982	133.19	109	99	34	9.35	4
1983	3,163.37	2,547	2,302	861	9.84	88
1986	332.03	258	233	99	10.88	9
1988	516.86	387	350	167	11.95	14
2011	3,116.00	939	849	2,267	29.35	77
2012	1,349.82	375	339	1,011	30.35	33
	11,093.71	6,681	6,040	5,054		295
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.1 2.66

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - METERING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 26-01						
NET SALVAGE PERCENT.. 0						
1957	117.00	117	117			
1970	7,061.01	7,061	7,061			
1975	597.85	579	598			
1976	3.76	4	4			
1977	461.03	437	461			
1980	489.39	449	489			
1982	20,423.77	18,212	20,187	237	5.06	47
1983	2,587.27	2,283	2,531	56	5.41	10
1984	1,503.25	1,312	1,454	49	5.79	8
1985	16,506.53	14,169	15,705	802	6.38	126
1986	3,234.29	2,741	3,038	196	6.78	29
1987	3,131.14	2,618	2,902	229	7.19	32
1988	1,153.21	950	1,053	100	7.62	13
1989	2,361.09	1,915	2,123	238	8.07	29
1990	1,491.71	1,190	1,319	173	8.53	20
1992	1,374.93	1,062	1,177	198	9.32	21
1993	969.99	738	818	152	9.66	16
1997	1,449.68	1,021	1,132	318	11.21	28
1998	1,792.43	1,233	1,367	425	11.65	36
1999	2,099.15	1,414	1,567	532	11.96	44
2001	9,693.44	6,218	6,892	2,801	12.67	221
2003	1,685.89	1,028	1,139	547	13.23	41
2004	5,664.92	3,354	3,718	1,947	13.55	144
2005	32,971.35	18,896	20,945	12,026	13.91	865
2006	1,763.71	982	1,089	675	14.08	48
2007	13,095.38	7,028	7,790	5,305	14.39	369
2008	94.40	49	54	40	14.64	3
2009	14,701.99	7,310	8,103	6,599	14.83	445
2012	2,258.68	978	1,084	1,175	15.29	77
2016	11,936.77	3,953	4,382	7,555	15.48	488
2020	4,073.80	822	911	3,163	14.51	218
	166,748.81	110,123	121,210	45,539		3,378

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.5 2.03

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - AUTOMATIC FLUSHERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 25-R3						
NET SALVAGE PERCENT.. 0						
2016	36,560.87	12,080	11,961	24,600	15.54	1,583
2017	15,245.98	4,421	4,377	10,869	16.32	666
2018	28,881.03	7,200	7,129	21,752	17.06	1,275
2019	3,379.86	700	693	2,687	17.86	150
2021	42,743.53	5,151	5,101	37,643	19.46	1,934
	126,811.27	29,552	29,261	97,550		5,608
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.4 4.42

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CLEANING AND LINING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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-L4						
NET SALVAGE PERCENT.. 0						
2001	423,198.58	168,814	162,335	260,864	34.15	7,639
2002	350,859.29	133,783	128,648	222,211	35.15	6,322
2003	519,442.95	190,012	182,719	336,724	35.83	9,398
2004	444,974.72	154,896	148,951	296,024	36.83	8,038
2007	482,308.42	142,281	136,820	345,488	39.83	8,674
2008	494,024.64	136,993	131,735	362,290	40.83	8,873
2009	436,535.16	113,325	108,976	327,559	41.83	7,831
2010	531,022.23	128,454	123,524	407,498	42.83	9,514
2011	763,220.30	171,114	164,546	598,674	43.83	13,659
2012	642,844.87	132,747	127,652	515,193	44.83	11,492
2013	543,521.00	102,617	98,679	444,842	45.83	9,706
2014	487,826.96	83,467	80,263	407,564	46.83	8,703
2015	598,532.99	91,815	88,291	510,242	47.83	10,668
2016	531,949.28	72,186	69,416	462,533	48.83	9,472
2017	597,689.14	70,527	67,820	529,869	49.83	10,634
2018	777,234.57	77,957	74,965	702,270	50.83	13,816
2019	697,448.58	57,609	55,398	642,051	51.83	12,388
2020	4,475.45	290	279	4,196	52.83	79
2022	1,334,232.08	39,360	37,849	1,296,383	54.83	23,644
2023	788,850.00	9,308	8,951	779,899	55.83	13,969
2024	133,000.00	200	192	132,808	56.41	2,354
	11,583,191.21	2,077,755	1,998,009	9,585,182		206,873

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.3 1.79



THE YORK WATER COMPANY

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 78-R1.5						
NET SALVAGE PERCENT.. 0						
1937	3,863.12	3,147	2,373	1,490	19.71	76
1938	6,178.23	5,028	3,791	2,387	19.60	122
1939	5,815.11	4,677	3,526	2,289	20.60	111
1940	6,676.17	5,362	4,043	2,633	20.50	128
1941	10,401.19	8,341	6,289	4,112	20.42	201
1942	8,108.34	6,423	4,843	3,265	21.42	152
1943	7,773.17	6,145	4,633	3,140	21.38	147
1944	2,920.77	2,280	1,719	1,202	22.38	54
1945	2,400.35	1,869	1,409	991	22.34	44
1946	9,812.74	7,622	5,747	4,066	22.33	182
1947	14,910.53	11,432	8,620	6,291	23.33	270
1948	18,624.92	14,233	10,732	7,893	23.35	338
1949	23,689.00	18,042	13,603	10,086	23.37	432
1950	27,635.09	20,765	15,657	11,978	24.37	492
1951	32,025.61	23,971	18,074	13,952	24.42	571
1952	28,479.75	21,024	15,852	12,628	25.42	497
1953	61,557.51	45,239	34,110	27,448	25.49	1,077
1954	53,841.25	39,385	29,696	24,145	25.57	944
1955	65,536.51	47,252	35,627	29,910	26.57	1,126
1956	53,884.55	38,651	29,142	24,743	26.67	928
1957	49,253.84	35,133	26,490	22,764	26.79	850
1958	38,101.04	26,770	20,184	17,917	27.79	645
1959	73,145.23	51,085	38,518	34,627	27.93	1,240
1960	46,435.70	31,929	24,074	22,362	28.93	773
1961	47,205.77	32,246	24,313	22,893	29.07	788
1962	44,396.37	30,114	22,706	21,690	29.25	742
1963	52,741.40	35,194	26,536	26,205	30.25	866
1964	61,571.21	40,779	30,747	30,824	30.42	1,013
1965	65,304.70	42,912	32,355	32,950	30.62	1,076
1966	48,555.50	31,362	23,647	24,908	31.62	788
1967	53,689.73	34,378	25,921	27,769	31.83	872
1968	70,015.09	44,432	33,501	36,514	32.05	1,139
1969	74,535.32	46,860	35,332	39,203	32.29	1,214
1970	107,102.51	66,104	49,842	57,261	33.29	1,720
1971	74,373.10	45,435	34,257	40,116	33.54	1,196
1972	78,781.82	47,624	35,908	42,874	33.80	1,268
1973	84,316.73	49,983	37,687	46,630	34.80	1,340
1974	96,560.54	56,594	42,671	53,890	35.08	1,536
1975	58,583.93	33,926	25,580	33,004	35.37	933
1976	78,128.53	44,315	33,413	44,716	36.37	1,229
1977	166,831.31	93,426	70,442	96,389	36.67	2,629
1978	184,946.51	102,201	77,058	107,889	36.98	2,917
1979	203,087.27	110,662	83,438	119,649	37.30	3,208

THE YORK WATER COMPANY

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 78-R1.5						
NET SALVAGE PERCENT.. 0						
1980	141,474.65	75,364	56,824	84,651	38.30	2,210
1981	64,785.12	33,999	25,635	39,150	38.63	1,013
1982	257,117.85	132,853	100,170	156,948	38.98	4,026
1983	356,698.66	181,310	136,706	219,993	39.34	5,592
1984	443,736.93	221,780	167,220	276,517	39.70	6,965
1985	336,531.18	163,958	123,622	212,909	40.70	5,231
1986	454,931.35	217,639	164,097	290,834	41.07	7,081
1987	459,903.56	215,833	162,736	297,168	41.46	7,168
1988	509,904.35	234,607	176,891	333,013	41.85	7,957
1989	761,125.67	343,039	258,648	502,478	42.25	11,893
1990	885,517.60	390,513	294,442	591,076	42.67	13,852
1991	1,044,659.72	450,457	339,639	705,021	43.09	16,362
1992	881,103.23	371,121	279,821	601,282	43.52	13,816
1993	821,986.52	337,754	254,663	567,324	43.96	12,905
1994	810,666.04	324,672	244,799	565,867	44.41	12,742
1995	922,606.23	359,724	271,228	651,378	44.86	14,520
1996	735,984.49	278,938	210,316	525,668	45.33	11,596
1997	743,030.18	273,435	206,167	536,863	45.80	11,722
1998	898,025.30	320,415	241,589	656,436	46.27	14,187
1999	1,322,073.02	456,512	344,205	977,868	46.76	20,912
2000	1,120,669.84	373,968	281,968	838,702	47.26	17,747
2001	1,136,383.26	365,802	275,811	860,572	47.75	18,022
2002	1,220,835.95	378,215	285,170	935,666	48.27	19,384
2003	959,261.42	287,491	216,765	742,496	48.30	15,373
2004	1,347,050.29	386,738	291,596	1,055,454	48.83	21,615
2005	1,734,036.09	475,820	358,763	1,375,273	49.36	27,862
2006	2,192,714.49	577,122	435,143	1,757,571	49.45	35,542
2007	1,831,148.13	457,787	345,166	1,485,982	50.00	29,720
2008	1,763,605.37	419,914	316,610	1,446,995	50.12	28,871
2009	1,704,630.06	385,076	290,343	1,414,287	50.27	28,134
2010	1,105,138.98	234,068	176,485	928,654	50.85	18,263
2011	1,327,557.27	264,051	199,091	1,128,466	51.03	22,114
2012	1,579,547.11	293,006	220,923	1,358,624	51.23	26,520
2013	1,289,555.83	222,835	168,015	1,121,541	51.06	21,965
2014	1,387,319.39	219,890	165,795	1,221,524	51.31	23,807
2015	1,893,458.47	273,983	206,580	1,686,878	51.22	32,934
2016	1,110,963.69	144,759	109,147	1,001,817	51.16	19,582
2017	2,158,359.91	248,859	187,637	1,970,723	51.14	38,536
2018	2,463,246.75	247,064	186,283	2,276,964	50.83	44,796
2019	2,184,614.71	184,600	139,186	2,045,429	50.58	40,439
2020	2,123,886.24	145,699	109,856	2,014,030	49.81	40,434
2021	3,540,691.14	183,054	138,021	3,402,670	48.88	69,613

THE YORK WATER COMPANY

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 78-R1.5						
NET SALVAGE PERCENT.. 0						
2022	2,324,642.40	79,503	59,944	2,264,698	47.11	48,073
2023	2,483,000.04	37,990	28,644	2,454,356	43.00	57,078
2024	426,166.66	895	675	425,492	39.60	10,745
	57,562,142.20	13,736,464	10,357,141	47,205,001		996,793
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.4 1.73

THE YORK WATER COMPANY

ACCOUNT 334 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 28-L2						
NET SALVAGE PERCENT.. 0						
1984	54,191.20	45,786	35,407	18,784	7.28	2,580
1985	409,761.52	343,831	265,888	143,874	7.41	19,416
1986	188,015.99	156,505	121,027	66,989	7.58	8,838
1987	106,864.05	88,163	68,177	38,687	7.78	4,973
1988	69,765.84	56,985	44,067	25,699	8.00	3,212
1989	31,622.15	25,541	19,751	11,871	8.25	1,439
1990	39,139.17	31,362	24,253	14,886	8.35	1,783
1991	33,966.61	26,963	20,851	13,116	8.49	1,545
1992	70,686.19	55,510	42,926	27,760	8.66	3,206
1993	36,028.75	27,955	21,618	14,411	8.86	1,627
1994	37,266.10	28,635	22,144	15,122	8.94	1,691
1995	98,198.08	74,316	57,469	40,729	9.21	4,422
1996	122,965.12	92,199	71,298	51,667	9.23	5,598
1997	13,530.91	9,995	7,729	5,802	9.43	615
1998	82,687.94	60,271	46,608	36,080	9.55	3,778
1999	137,680.22	98,827	76,424	61,256	9.70	6,315
2000	119,250.74	84,108	65,042	54,209	9.89	5,481
2001	435,855.19	302,309	233,779	202,076	10.01	20,187
2002	117,583.30	79,992	61,859	55,724	10.18	5,474
2003	520,218.58	346,205	267,724	252,495	10.39	24,302
2004	668,861.63	435,429	336,722	332,140	10.54	31,512
2005	1,061,691.29	671,838	519,539	542,152	10.83	50,060
2006	2,039,660.48	1,253,983	969,717	1,069,943	11.07	96,652
2007	1,181,448.11	702,962	543,607	637,841	11.34	56,247
2008	667,112.27	381,455	294,983	372,129	11.73	31,725
2009	504,876.91	276,925	214,149	290,728	12.07	24,087
2010	614,949.18	321,065	248,283	366,666	12.51	29,310
2011	499,870.40	246,936	190,958	308,912	12.97	23,817
2012	766,677.37	355,125	274,622	492,055	13.52	36,395
2013	683,560.95	293,863	227,247	456,314	14.15	32,248
2014	748,996.90	296,827	229,539	519,458	14.72	35,289
2015	743,280.06	267,952	207,210	536,070	15.37	34,878
2016	1,033,448.99	334,321	258,534	774,915	16.03	48,342
2017	800,930.78	228,025	176,334	624,597	16.75	37,289
2018	881,323.34	216,277	167,249	714,074	17.43	40,968
2019	1,034,354.52	211,422	163,495	870,860	18.16	47,955
2020	989,230.08	160,651	124,233	864,997	18.91	45,743
2021	910,425.32	108,523	83,922	826,503	19.70	41,954
2022	963,867.94	72,290	55,902	907,966	20.56	44,162

THE YORK WATER COMPANY

ACCOUNT 334 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 28-L2						
NET SALVAGE PERCENT.. 0						
2023	1,045,999.92	31,485	24,348	1,021,652	21.51	47,497
2024	197,000.00	749	579	196,421	22.04	8,912
9999	22,490.00	9,644	7,458	15,032		1,052
	20,785,334.09	8,913,205	6,892,671	13,892,663		972,576
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.3 4.68

THE YORK WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 70-R2						
NET SALVAGE PERCENT.. 0						
1957	5,638.74	4,398	2,695	2,944	18.80	157
1958	4,513.49	3,498	2,144	2,369	19.08	124
1959	6,570.90	5,014	3,073	3,498	20.08	174
1960	11,250.12	8,523	5,224	6,026	20.37	296
1961	9,674.11	7,275	4,459	5,215	20.67	252
1962	9,177.19	6,848	4,197	4,980	20.98	237
1963	4,761.56	3,495	2,142	2,620	21.98	119
1964	17,933.86	13,054	8,001	9,933	22.30	445
1965	3,481.86	2,513	1,540	1,942	22.63	86
1966	8,793.00	6,288	3,854	4,939	22.98	215
1967	8,010.82	5,674	3,477	4,534	23.34	194
1968	18,480.25	12,859	7,881	10,599	24.34	435
1969	4,362.94	3,005	1,842	2,521	24.70	102
1970	16,901.19	11,520	7,060	9,841	25.07	393
1971	69,267.19	46,693	28,617	40,650	25.46	1,597
1972	11,722.68	7,813	4,788	6,935	25.85	268
1973	19,496.22	12,842	7,871	11,625	26.25	443
1974	19,484.64	12,581	7,711	11,774	27.25	432
1975	11,550.13	7,363	4,513	7,037	27.67	254
1976	27,712.40	17,437	10,687	17,025	28.09	606
1977	19,457.10	12,077	7,402	12,055	28.52	423
1978	24,508.82	14,997	9,191	15,318	28.96	529
1979	46,115.87	27,808	17,043	29,073	29.41	989
1980	42,032.16	24,778	15,186	26,846	30.41	883
1981	44,605.40	25,885	15,864	28,741	30.86	931
1982	46,072.63	26,298	16,118	29,955	31.33	956
1983	33,117.94	18,586	11,391	21,727	31.80	683
1984	30,880.88	17,028	10,436	20,445	32.27	634
1985	77,524.17	41,964	25,719	51,805	32.76	1,581
1986	88,766.28	47,144	28,894	59,872	33.26	1,800
1987	46,085.72	23,997	14,707	31,379	33.75	930
1988	126,623.69	64,135	39,307	87,317	34.75	2,513
1989	149,967.35	74,339	45,561	104,406	35.27	2,960
1990	246,816.66	119,657	73,335	173,482	35.78	4,849
1991	156,939.90	74,342	45,563	111,377	36.30	3,068
1992	74,155.26	34,282	21,011	53,144	36.83	1,443
1993	104,333.43	47,034	28,826	75,507	37.36	2,021
1994	46,771.19	20,537	12,587	34,184	37.90	902
1995	147,061.28	62,810	38,495	108,566	38.45	2,824
1996	67,594.59	28,052	17,192	50,403	39.00	1,292
1997	131,023.64	52,763	32,337	98,687	39.56	2,495
1998	88,757.60	34,624	21,220	67,538	40.12	1,683
1999	209,243.09	78,968	48,398	160,845	40.69	3,953

THE YORK WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 70-R2						
NET SALVAGE PERCENT.. 0						
2000	230,560.83	84,039	51,506	179,055	41.27	4,339
2001	150,686.50	52,936	32,443	118,244	41.85	2,825
2002	178,985.14	60,497	37,077	141,908	42.44	3,344
2003	115,308.77	37,418	22,933	92,376	43.03	2,147
2004	248,257.12	77,133	47,273	200,984	43.63	4,607
2005	306,193.36	91,460	56,054	250,139	43.83	5,707
2006	515,498.54	146,608	89,853	425,646	44.45	9,576
2007	702,354.26	189,636	116,224	586,130	45.06	13,008
2008	323,582.11	82,643	50,650	272,932	45.68	5,975
2009	233,258.26	56,448	34,596	198,662	45.94	4,324
2010	251,812.83	57,136	35,018	216,795	46.57	4,655
2011	193,397.31	41,155	25,223	168,174	46.86	3,589
2012	198,410.86	39,127	23,980	174,431	47.50	3,672
2013	288,345.26	52,594	32,234	256,111	47.81	5,357
2014	255,379.43	42,699	26,169	229,210	48.14	4,761
2015	414,811.83	62,927	38,567	376,245	48.47	7,762
2016	330,438.15	44,840	27,482	302,956	48.83	6,204
2017	269,956.44	32,206	19,738	250,218	49.20	5,086
2018	421,431.13	43,450	26,630	394,801	49.28	8,011
2019	424,185.67	36,607	22,436	401,750	49.39	8,134
2020	607,275.90	41,841	25,644	581,632	49.53	11,743
2021	874,510.12	45,037	27,602	846,908	49.15	17,231
2022	961,124.81	32,005	19,615	941,510	48.34	19,477
2023	819,000.00	11,712	7,178	811,822	46.06	17,625
2024	140,500.00	267	164	140,336	43.78	3,205
	11,792,502.57	2,633,219	1,613,848	10,178,655		229,535

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.3 1.95

THE YORK WATER COMPANY

ACCOUNT 336 BACKFLOW PREVENTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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-S2.5						
NET SALVAGE PERCENT.. 0						
2002	13,490.00	7,571	7,886	5,604	16.94	331
2003	12,199.00	6,580	6,854	5,345	17.65	303
2004	40,475.85	20,934	21,805	18,671	18.36	1,017
2005	31,140.00	15,346	15,984	15,156	19.21	789
2006	23,160.36	10,883	11,336	11,824	19.93	593
2007	21,223.13	9,480	9,874	11,349	20.65	550
2008	49,613.34	20,907	21,776	27,837	21.51	1,294
2009	64,387.79	25,498	26,558	37,830	22.37	1,691
2010	13,251.50	4,908	5,112	8,140	23.23	350
2011	29,535.57	10,175	10,598	18,938	24.10	786
2012	12,360.00	3,937	4,101	8,259	24.96	331
2013	14,513.99	4,242	4,418	10,096	25.83	391
2014	44,369.40	11,753	12,242	32,127	26.83	1,197
2015	29,819.20	7,106	7,402	22,417	27.70	809
2016	26,479.10	5,582	5,814	20,665	28.70	720
2017	26,677.00	4,890	5,093	21,584	29.70	727
2018	42,044.96	6,576	6,850	35,195	30.57	1,151
2019	24,693.52	3,181	3,313	21,381	31.57	677
2020	28,665.00	2,901	3,022	25,643	32.57	787
2021	14,020.50	1,032	1,075	12,946	33.57	386
2022	32,000.04	1,472	1,533	30,467	34.57	881
2023	32,000.04	589	614	31,386	35.57	882
2024	5,333.34	12	12	5,321	36.15	147
	631,452.63	185,555	193,272	438,181		16,790

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.1 2.66



THE YORK WATER COMPANY

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1911	868.76	869	869	869		
1925	18.08	18	18	18		
1926	15.20	15	15	15		
1927	4.21	4	4	4		
1928	2,268.71	2,269	2,269	2,269		
1929	21,232.80	21,233	21,233	21,233		
1930	3,080.00	3,080	3,080	3,080		
1931	305.32	305	305	305		
1937	383.44	383	383	383		
1938	196.35	196	196	196		
1939	784.41	784	784	784		
1940	124.73	125	125	125		
1942	248.00	248	248	248		
1943	63.36	63	63	63		
1947	691.68	692	692	692		
1948	44.10	44	44	44		
1949	11.58	12	12	12		
1950	46.00	46	46	46		
1952	31.00	31	31	31		
1953	300.08	300	300	300		
1954	323.25	323	323	323		
1955	293.11	293	293	293		
1956	34.10	34	34	34		
1957	851.79	852	852	852		
1958	485.66	486	486	486		
1959	151.27	151	151	151		
1960	400.63	401	401	401		
1961	440.91	441	441	441		
1962	1,117.51	1,118	1,118	1,118		
1963	520.65	521	521	521		
1964	707.91	708	708	708		
1965	1,405.79	1,406	1,406	1,406		
1966	928.58	929	929	929		
1967	596.65	597	597	597		
1968	983.89	984	984	984		
1969	3,163.02	3,163	3,163	3,163		
1970	3,977.44	3,977	3,977	3,977		
1971	1,505.46	1,505	1,505	1,505		
1972	1,067.05	1,067	1,067	1,067		
1973	1,080.26	1,080	1,080	1,080		
1974	1,317.72	1,318	1,318	1,318		
1975	1,324.60	1,325	1,325	1,325		

THE YORK WATER COMPANY

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1976	875.13	875	875			
1977	740.31	740	740			
1978	315.03	315	315			
1979	3,268.50	3,268	3,269			
1980	392.39	392	392			
1981	3,284.74	3,285	3,285			
1982	3,974.21	3,974	3,974			
1983	1,596.71	1,597	1,597			
1984	11,262.02	11,262	11,262			
1985	989.56	990	990			
1986	5,763.75	5,764	5,764			
1987	824.28	824	824			
1988	3,504.33	3,504	3,504			
1989	1,069.72	1,070	1,070			
1990	10,399.73	10,400	10,400			
1991	1,033.18	1,033	1,033			
1992	2,137.85	2,138	2,138			
1993	350.22	350	351			
	105,176.72	105,177	105,177			

AMORTIZED  
SURVIVOR CURVE.. 30-SQUARE  
NET SALVAGE PERCENT.. 0

1994	7,301.59	7,220	7,211	90	0.33	90
1995	28,227.04	26,973	26,941	1,286	1.33	967
1996	2,277.98	2,101	2,099	179	2.33	77
1997	211.99	188	188	24	3.33	7
1998	26,775.34	22,908	22,881	3,894	4.33	899
1999	4,449.89	3,659	3,655	795	5.33	149
2000	910.41	718	717	193	6.33	30
2001	657.99	497	496	162	7.33	22
2002	8,435.32	6,092	6,085	2,351	8.33	282
2003	13,862.62	9,550	9,539	4,324	9.33	463
2004	2,686.04	1,761	1,759	927	10.33	90
2005	4,029.96	2,508	2,505	1,525	11.33	135
2006	19,850.83	11,690	11,676	8,175	12.33	663
2007	14,499.79	8,056	8,046	6,453	13.33	484
2010	6,753.26	3,077	3,073	3,680	16.33	225
2014	5,771.63	1,860	1,858	3,914	20.33	193

THE YORK WATER COMPANY

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	11,750.62	3,003	2,999	8,751	22.33	392
2019	4,779.01	743	742	4,037	25.33	159
2020	40,475.00	4,947	4,941	35,534	26.33	1,350
	203,706.31	117,551	117,412	86,294		6,677
	308,883.03	222,728	222,589	86,294		6,677
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.9 2.16

THE YORK WATER COMPANY

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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FULLY ACCRUED  
NET SALVAGE PERCENT.. 0

1949	35.94	36	36			
1951	191.10	191	191			
1955	30.40	30	30			
1968	20.03	20	20			
1969	434.07	434	434			
1970	589.69	590	590			
1975	533.20	533	533			
1976	3,345.95	3,346	3,346			
1978	968.19	968	968			
1979	85.39	85	85			
1981	2,070.71	2,071	2,071			
1982	1,972.81	1,973	1,973			
1984	157.87	158	158			
1985	137.27	137	137			
1986	147.87	148	148			
1988	2,466.97	2,467	2,467			
1989	343.43	343	343			
1992	141.51	142	142			
1993	141.51	142	142			
1998	7,007.03	7,007	7,007			
2000	7,248.47	7,248	7,248			
2001	4,117.04	4,117	4,117			
2002	1,645.62	1,646	1,646			
2003	1,266.70	1,267	1,267			
2004	3,032.30	3,032	3,032			
2005	2,824.68	2,825	2,825			
2006	4,600.40	4,600	4,600			
2007	3,947.42	3,947	3,947			
2008	10,886.31	10,886	10,886			
2010	1,522.72	1,523	1,523			
2011	11,575.88	11,576	11,576			
	73,488.48	73,488	73,488			

AMORTIZED  
SURVIVOR CURVE.. 10-SQUARE  
NET SALVAGE PERCENT.. 0

2014	9,628.65	9,308	8,920	708	0.33	708
2015	11,944.08	10,352	9,921	2,023	1.33	1,521

THE YORK WATER COMPANY

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	11,855.04	9,089	8,711	3,145	2.33	1,350
2020	6,882.63	2,524	2,419	4,464	6.33	705
2022	5,000.00	833	798	4,202	8.33	504
	45,310.40	32,106	30,769	14,541		4,788
	118,798.88	105,594	104,257	14,541		4,788
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.0 4.03

THE YORK WATER COMPANY

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - MAIL MACHINE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1995	47,732.83	47,733	47,733			
2004	2,614.33	2,614	2,614			
2013	71.23	71	71			
	50,418.39	50,418	50,418			
AMORTIZED						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	6,211.05	4,141	2,411	3,800	3.33	1,141
2022	70,000.00	11,667	6,792	63,208	8.33	7,588
	76,211.05	15,808	9,203	67,008		8,729
	126,629.44	66,226	59,621	67,008		8,729
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					7.7	6.89

THE YORK WATER COMPANY

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - COMPUTER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOFTWARE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1997	44,766.59	44,767	44,767			
1998	25,804.05	25,804	25,804			
2001	24,354.10	24,354	24,354			
2002	72,273.71	72,274	72,274			
2003	1,508.37	1,508	1,508			
2004	624.68	625	625			
2005	3,399.71	3,400	3,400			
2007	3,770.00	3,770	3,770			
2008	23,542.73	23,543	23,543			
2010	26,699.12	26,699	26,699			
2013	51,363.36	51,363	51,363			
2014	59,056.04	59,056	59,056			
2015	97,707.98	97,708	97,708			
2016	32,447.14	32,447	32,447			
2017	25,984.47	25,984	25,984			
2018	76,104.85	76,105	76,105			
	569,406.90	569,407	569,407			
SOFTWARE - AMORTIZED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	9,760.00	5,205	5,040	4,720	2.33	2,026
2022	23,500.00	7,833	7,585	15,915	3.33	4,779
2023	21,000.00	2,800	2,711	18,289	4.33	4,224
	54,260.00	15,838	15,337	38,923		11,029
HARDWARE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2003	45.58	46	46			
2004	297.64	298	298			
2005	992.66	993	993			
2006	729.28	729	729			
2007	209.26	209	209			
2008	261.66	262	262			
2009	91.06	91	91			
2011	14,220.80	14,221	14,221			

THE YORK WATER COMPANY

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - COMPUTER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDWARE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2012	74,160.57	74,161	74,161			
2013	23,167.69	23,168	23,168			
2014	6,411.47	6,411	6,411			
2015	71,984.80	71,985	71,985			
2016	100,895.72	100,896	100,896			
2017	28,032.00	28,032	28,032			
2018	24,632.27	24,632	24,632			
	346,132.46	346,134	346,132			
HARDWARE - AMORTIZED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	172,325.76	160,837	146,971	25,355	0.33	25,355
2020	2,459.20	1,803	1,648	812	1.33	611
2021	41,807.26	22,297	20,375	21,433	2.33	9,199
2022	26,121.75	8,707	7,956	18,165	3.33	5,455
2023	49,999.92	6,666	6,091	43,909	4.33	10,141
2024	8,333.32	139	127	8,206	4.92	1,668
	301,047.21	200,449	183,168	117,879		52,429
	1,270,846.57	1,131,828	1,114,044	156,802		63,458
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.5 4.99



THE YORK WATER COMPANY

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - ENTERPRISE SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2006	4,251,722.05	4,251,722	4,251,722			
2007	777,236.92	777,237	777,237			
2008	268,257.52	268,258	268,258			
2009	99,703.08	99,703	99,703			
2010	203,882.63	203,883	203,883			
2011	118,886.44	118,886	118,886			
2012	868,631.78	868,632	868,632			
2013	203,472.08	203,472	203,472			
	6,791,792.50	6,791,793	6,791,792			
AMORTIZED						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	179,158.41	173,187	162,224	16,935	0.33	16,935
2015	270,312.58	234,272	219,442	50,871	1.33	38,249
2016	280,739.87	215,235	201,610	79,130	2.33	33,961
2017	309,745.50	206,498	193,426	116,319	3.33	34,931
2018	357,575.58	202,627	189,800	167,775	4.33	38,747
2019	599,540.96	279,788	262,077	337,464	5.33	63,314
2020	559,227.36	205,052	192,072	367,156	6.33	58,003
2021	1,029,255.14	274,471	257,096	772,159	7.33	105,342
2022	497,900.00	82,985	77,732	420,168	8.33	50,440
2023	555,800.00	37,055	34,709	521,091	9.33	55,851
2024	92,633.34	772	723	91,910	9.92	9,265
	4,731,888.74	1,911,942	1,790,911	2,940,978		505,038
	11,523,681.24	8,703,735	8,582,703	2,940,978		505,038
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.8 4.38

THE YORK WATER COMPANY

ACCOUNT 342 STORES EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1917	601.03	601	601			
1925	40.13	40	40			
1926	88.50	88	89			
1929	214.28	214	214			
1932	77.12	77	77			
1947	43.20	43	43			
1949	84.44	84	84			
1960	147.13	147	147			
1961	45.88	46	46			
1965	78.23	78	78			
1969	2,429.63	2,430	2,430			
1972	298.90	299	299			
1976	247.25	247	247			
1978	837.33	837	837			
1979	463.39	463	463			
1981	1,931.55	1,932	1,932			
1983	730.88	731	731			
1984	7,756.80	7,757	7,757			
1985	4,646.52	4,647	4,647			
1991	1,464.61	1,465	1,465			
1994	1,275.47	1,275	1,275			
	23,502.27	23,501	23,502			

AMORTIZED  
SURVIVOR CURVE.. 30-SQUARE  
NET SALVAGE PERCENT.. 0

1995	899.76	860	835	65	1.33	49
1997	2,618.32	2,327	2,259	359	3.33	108
1999	639.78	526	511	129	5.33	24
2000	4,624.64	3,648	3,542	1,083	6.33	171
2002	1,209.92	874	849	361	8.33	43
2004	10,399.28	6,817	6,619	3,781	10.33	366
2005	12,769.18	7,945	7,714	5,055	11.33	446
2006	3,158.80	1,860	1,806	1,353	12.33	110
2007	6,739.25	3,744	3,635	3,104	13.33	233

THE YORK WATER COMPANY

ACCOUNT 342 STORES EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	3,267.95	944	917	2,351	21.33	110
2016	5,742.95	1,468	1,425	4,318	22.33	193
2020	25,915.67	3,167	3,075	22,841	26.33	867
	77,985.50	34,180	33,186	44,800		2,720
	101,487.77	57,681	56,688	44,800		2,720
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					16.5	2.68

THE YORK WATER COMPANY

ACCOUNT 343.1 SHOP EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1931	400.76	401	401			
1948	89.27	89	89			
1954	50.97	51	51			
1955	1,501.11	1,501	1,501			
1956	83.88	84	84			
1957	12.62	13	13			
1959	306.36	306	306			
1961	47.79	48	48			
1969	2,411.44	2,411	2,411			
1970	333.46	333	333			
1974	125.58	126	126			
1975	75.26	75	75			
1977	151.45	151	151			
1978	256.03	256	256			
1979	522.73	523	523			
1983	117.66	118	118			
1984	810.58	811	811			
1986	1,319.75	1,320	1,320			
1987	852.90	853	853			
1988	755.00	755	755			
1989	552.18	552	552			
1991	1,171.13	1,171	1,171			
1993	1,153.42	1,153	1,153			
	13,101.33	13,101	13,101			

AMORTIZED  
SURVIVOR CURVE.. 30-SQUARE  
NET SALVAGE PERCENT.. 0

1995	996.09	952	928	68	1.33	51
1997	300.94	268	261	40	3.33	12
2000	1,024.43	808	788	237	6.33	37
2001	4,003.61	3,025	2,949	1,055	7.33	144
2002	546.80	395	385	162	8.33	19
2003	2,336.43	1,610	1,569	767	9.33	82
2004	4,014.99	2,632	2,566	1,449	10.33	140
2006	3,230.68	1,903	1,855	1,376	12.33	112
2009	18,123.61	8,860	8,637	9,487	15.33	619
2010	8,534.48	3,888	3,790	4,744	16.33	291
2012	2,316.10	901	878	1,438	18.33	78

THE YORK WATER COMPANY

ACCOUNT 343.1 SHOP EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	2,330.94	829	808	1,523	19.33	79
2014	5,560.00	1,792	1,747	3,813	20.33	188
2020	4,892.60	598	583	4,310	26.33	164
2022	8,000.00	444	433	7,567	28.33	267
2023	8,000.00	178	174	7,826	29.33	267
	74,211.70	29,083	28,350	45,862		2,550
	87,313.03	42,184	41,451	45,862		2,550
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.0 2.92

THE YORK WATER COMPANY

ACCOUNT 343.2 TOOLS AND WORK EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1924	639.21	639	639	639		
1927	375.00	375	375	375		
1930	94.00	94	94	94		
1945	49.49	49	49	49		
1947	37.07	37	37	37		
1949	139.50	140	140	140		
1951	17.15	17	17	17		
1952	227.08	227	227	227		
1954	146.15	146	146	146		
1955	269.77	270	270	270		
1957	1,272.65	1,273	1,273	1,273		
1958	60.00	60	60	60		
1960	291.69	292	292	292		
1962	3,871.46	3,871	3,871	3,871		
1965	385.06	385	385	385		
1966	982.88	983	983	983		
1967	566.40	566	566	566		
1968	262.52	263	263	263		
1969	385.43	385	385	385		
1970	429.80	430	430	430		
1971	350.12	350	350	350		
1972	520.01	520	520	520		
1974	201.16	201	201	201		
1975	404.74	405	405	405		
1976	2,792.38	2,792	2,792	2,792		
1977	2,384.85	2,385	2,385	2,385		
1978	1,480.05	1,480	1,480	1,480		
1979	10,546.21	10,546	10,546	10,546		
1980	3,744.73	3,745	3,745	3,745		
1981	11,737.52	11,738	11,738	11,738		
1982	4,991.49	4,991	4,991	4,991		
1983	4,474.79	4,475	4,475	4,475		
1984	7,733.00	7,733	7,733	7,733		
1985	7,897.09	7,897	7,897	7,897		
1986	5,883.37	5,883	5,883	5,883		
1987	413.95	414	414	414		
1988	6,786.73	6,787	6,787	6,787		
1989	8,909.05	8,909	8,909	8,909		
1990	12,972.81	12,973	12,973	12,973		
1991	2,142.21	2,142	2,142	2,142		
1993	9,400.95	9,401	9,401	9,401		
1995	22,089.22	22,089	22,089	22,089		

THE YORK WATER COMPANY

ACCOUNT 343.2 TOOLS AND WORK EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1996	3,355.56	3,356	3,356			
1997	10,533.70	10,534	10,534			
1998	5,656.99	5,657	5,657			
	157,904.99	157,905	157,905			
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	13,215.33	13,039	11,959	1,256	0.33	1,256
2000	15,366.35	14,547	13,342	2,024	1.33	1,522
2001	53,337.08	48,359	44,355	8,982	2.33	3,855
2002	15,019.24	13,017	11,939	3,080	3.33	925
2003	7,600.72	6,283	5,763	1,838	4.33	424
2004	6,964.12	5,478	5,024	1,940	5.33	364
2005	16,898.44	12,618	11,573	5,325	6.33	841
2006	7,378.14	5,214	4,782	2,596	7.33	354
2007	52,543.91	35,029	32,129	20,415	8.33	2,451
2008	4,584.50	2,873	2,635	1,949	9.33	209
2009	2,176.00	1,277	1,171	1,005	10.33	97
2010	60,899.17	33,292	30,535	30,364	11.33	2,680
2011	5,248.67	2,659	2,439	2,810	12.33	228
2012	32,557.75	15,194	13,936	18,622	13.33	1,397
2014	40,384.39	15,615	14,322	26,062	15.33	1,700
2015	19,250.29	6,673	6,120	13,130	16.33	804
2016	38,029.88	11,663	10,697	27,333	17.33	1,577
2017	26,314.74	7,017	6,436	19,879	18.33	1,085
2018	29,325.03	6,647	6,097	23,228	19.33	1,202
2019	9,953.14	1,858	1,704	8,249	20.33	406
2020	39,054.03	5,728	5,254	33,800	21.33	1,585
2021	99,603.48	10,625	9,745	89,858	22.33	4,024
2022	36,200.00	2,413	2,213	33,987	23.33	1,457
2023	6,300.00	168	154	6,146	24.33	253
	638,204.40	277,286	254,326	383,878		30,696
	796,109.39	435,191	412,231	383,878		30,696

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.5 3.86

THE YORK WATER COMPANY

ACCOUNT 343.3 TRACTOR AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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						
2007	34,370.50	28,642	28,359	6,012	3.33	1,805
	34,370.50	28,642	28,359	6,012		1,805
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.3 5.25



THE YORK WATER COMPANY

ACCOUNT 344 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 25-S0						
NET SALVAGE PERCENT.. 0						
1932	1,637.21	1,637	1,637			
1942	171.05	171	171			
1946	30.00	30	30			
1964	160.00	160	160			
1968	365.27	365	365			
1969	66.80	67	67			
1974	289.69	289	290			
1976	425.58	418	426			
1984	889.67	815	860	30	3.62	8
1985	1,731.34	1,567	1,653	78	4.07	19
1987	159.32	141	149	10	4.83	2
1990	5,159.73	4,395	4,635	525	5.86	90
1992	2,208.00	1,832	1,932	276	6.50	42
1997	3,842.78	2,931	3,091	752	8.30	91
1998	856.59	642	677	180	8.58	21
1999	5,321.51	3,912	4,126	1,196	8.89	135
2003	620.00	414	437	183	10.29	18
2005	2,144.15	1,353	1,427	717	10.92	66
2010	14,309.07	7,489	7,898	6,411	12.44	515
2014	2,683.37	1,113	1,174	1,509	13.64	111
2016	3,510.64	1,233	1,300	2,211	14.17	156
2017	6,260.38	1,983	2,091	4,169	14.39	290
2018	4,297.10	1,201	1,267	3,030	14.62	207
2019	14,660.01	3,502	3,693	10,967	14.87	738
2020	6,766.42	1,328	1,401	5,365	15.02	357
2021	58,437.80	8,725	9,202	49,236	15.19	3,241
	137,003.48	47,713	50,159	86,844		6,107

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.2 4.46

THE YORK WATER COMPANY

ACCOUNT 346 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1956	417.88	418	418			
1957	482.42	482	482			
1958	550.00	550	550			
1960	530.00	530	530			
1961	40.00	40	40			
1962	157.50	158	158			
1963	122.67	123	123			
1966	30.00	30	30			
1969	962.29	962	962			
1970	418.72	419	419			
1971	40.20	40	40			
1975	209.30	209	209			
1976	1,428.82	1,429	1,429			
1978	651.89	652	652			
1979	430.44	430	430			
1980	490.24	490	490			
1981	518.34	518	518			
1982	658.37	658	658			
1983	5,102.32	5,102	5,102			
1984	2,677.94	2,678	2,678			
1985	7,084.49	7,084	7,084			
1986	3,636.69	3,637	3,637			
1987	1,574.60	1,575	1,575			
1988	3,299.59	3,300	3,300			
1989	958.19	958	958			
1990	2,105.47	2,105	2,105			
1991	6,345.26	6,345	6,345			
1992	22,762.10	22,762	22,762			
1993	14,489.02	14,489	14,489			
1994	8,513.87	8,514	8,514			
1995	1,913.70	1,914	1,914			
1996	7,616.82	7,617	7,617			
1997	9,875.35	9,875	9,875			
1998	13,667.79	13,668	13,668			
1999	33,112.25	33,112	33,112			
2000	5,044.28	5,044	5,044			
2001	16,288.64	16,289	16,289			
2002	7,276.80	7,277	7,277			
2003	4,259.68	4,260	4,260			
2005	7,408.72	7,409	7,409			

THE YORK WATER COMPANY

ACCOUNT 346 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2006	33,690.67	33,691	33,691			
2007	139,513.04	139,513	139,513			
2008	105,058.98	105,059	105,059			
	471,415.34	471,415	471,415			
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	105,867.23	103,515	99,529	6,339	0.33	6,339
2010	124,125.05	113,092	108,737	15,388	1.33	11,570
2011	84,487.09	71,344	68,597	15,891	2.33	6,820
2012	75,562.58	58,771	56,508	19,055	3.33	5,722
2013	221,336.08	157,394	151,333	70,003	4.33	16,167
2014	101,250.95	65,250	62,737	38,514	5.33	7,226
2015	307,092.15	177,432	170,599	136,493	6.33	21,563
2016	582,671.25	297,809	286,340	296,331	7.33	40,427
2017	52,869.23	23,497	22,592	30,277	8.33	3,635
2018	316,234.28	119,467	114,866	201,368	9.33	21,583
2019	145,459.40	45,254	43,511	101,948	10.33	9,869
2020	148,226.30	36,232	34,837	113,390	11.33	10,008
2021	307,369.45	54,644	52,540	254,830	12.33	20,667
2022	59,000.00	6,555	6,303	52,697	13.33	3,953
2023	74,999.96	3,333	3,205	71,795	14.33	5,010
2024	4,500.00	25	24	4,476	14.92	300
	2,711,051.00	1,333,614	1,282,256	1,428,795		190,859
	3,182,466.34	1,805,029	1,753,671	1,428,795		190,859
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.5 6.00

THE YORK WATER COMPANY

ACCOUNT 347 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1925	321.95	322	322			
1929	195.15	195	195			
1931	12.98	13	13			
1932	139.37	139	139			
1952	34.30	34	34			
1953	47.51	48	48			
1957	59.09	59	59			
1958	121.33	121	121			
1964	22.46	22	22			
1965	71.73	72	72			
1966	53.05	53	53			
1967	638.92	639	639			
1969	1,026.03	1,026	1,026			
1970	317.08	317	317			
1971	62.01	62	62			
1972	1,562.21	1,562	1,562			
1973	63.60	64	64			
1974	573.07	573	573			
1975	484.75	485	485			
1976	214.73	215	215			
1977	3,781.18	3,781	3,781			
1978	834.23	834	834			
1980	743.27	743	743			
1981	2,475.34	2,475	2,475			
1982	2,694.78	2,695	2,695			
1983	1,743.14	1,743	1,743			
1984	9,905.27	9,905	9,905			
1985	3,724.84	3,725	3,725			
1986	6,970.20	6,970	6,970			
1987	754.10	754	754			
1988	2,617.08	2,617	2,617			
1991	1,781.45	1,781	1,781			
1992	1,944.92	1,945	1,945			
1993	1,764.56	1,765	1,765			
1994	2,005.33	2,005	2,005			
1995	8,642.15	8,642	8,642			
1996	256.51	257	257			
1997	9,199.36	9,199	9,199			
1998	4,010.86	4,011	4,011			
1999	5,734.56	5,735	5,735			
2000	249.00	249	249			
2001	6,993.83	6,994	6,994			

THE YORK WATER COMPANY

ACCOUNT 347 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2002	9,030.82	9,031	9,031			
2003	12,313.43	12,313	12,313			
2004	3,065.24	3,065	3,065			
2005	1,751.31	1,751	1,751			
2006	17,475.63	17,476	17,476			
2007	16,504.28	16,504	16,504			
	144,987.99	144,986	144,988			
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	31,035.21	28,276	27,072	3,964	1.33	2,980
2011	73,663.29	62,204	59,555	14,109	2.33	6,055
2014	7,297.84	4,703	4,503	2,795	5.33	524
2015	18,306.25	10,577	10,126	8,180	6.33	1,292
2016	23,665.77	12,096	11,581	12,085	7.33	1,649
2017	9,453.85	4,202	4,023	5,431	8.33	652
2018	74,689.58	28,216	27,014	47,675	9.33	5,110
2019	73,964.20	23,011	22,031	51,933	10.33	5,027
2020	44,378.23	10,848	10,386	33,992	11.33	3,000
2021	9,661.51	1,718	1,645	8,017	12.33	650
2022	35,482.61	3,942	3,774	31,709	13.33	2,379
2023	7,400.00	329	315	7,085	14.33	494
	408,998.34	190,122	182,024	226,974		29,812
	553,986.33	335,108	327,012	226,974		29,812
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.6 5.38

**CUSTOMERS' ADVANCES FOR CONSTRUCTION**

THE YORK WATER COMPANY  
CUSTOMERS' ADVANCES FOR CONSTRUCTION

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MT. ZION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
1986	36,183.63	27,258	26,890	9,294	12.33	754
	36,183.63	27,258	26,890	9,294		754
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.3 2.08

THE YORK WATER COMPANY  
CUSTOMERS' ADVANCES FOR CONSTRUCTION

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 50-R1.5						
NET SALVAGE PERCENT.. 0						
1986	31,044.95	20,347	25,421	5,624	19.80	284
	31,044.95	20,347	25,421	5,624		284
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.8 0.91



THE YORK WATER COMPANY  
CUSTOMERS' ADVANCES FOR CONSTRUCTION

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MT. ZION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1986	158,930.80	112,539	152,431	6,500	15.53	419
	158,930.80	112,539	152,431	6,500		419
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.5 0.26

THE YORK WATER COMPANY  
CUSTOMERS' ADVANCES FOR CONSTRUCTION

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 6 INCH AND 8  
INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 95-S2						
NET SALVAGE PERCENT.. 0						
1986	57,790.25	24,815	57,790			
2014	329,141.05	37,851	279,429	49,712	74.37	668
2015	509,989.45	52,580	388,163	121,826	75.37	1,616
2016	1,754,259.40	159,988	1,181,084	573,175	76.37	7,505
2017	699,238.36	55,450	409,350	289,888	77.37	3,747
2018	1,037,510.25	69,928	516,231	521,279	78.37	6,652
2019	1,089,178.45	60,449	446,255	642,923	79.37	8,100
2020	1,708,144.91	74,475	549,799	1,158,346	80.37	14,413
2021	246,411.30	7,811	57,663	188,748	81.37	2,320
2022	440,000.00	8,712	64,315	375,685	82.37	4,561
2023	460,000.00	3,634	26,827	433,173	83.37	5,196
2024	80,000.00	80	591	79,409	83.95	946
	8,411,663.42	555,773	3,977,497	4,434,166		55,724
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						79.6 0.66

**CONTRIBUTIONS IN AID OF CONSTRUCTION**

THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH YORK						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1987	48,186.69	35,337	34,714	13,473	13.33	1,011
2005	50,000.00	29,166	28,652	21,348	13.33	1,602
2006	32,500.00	18,521	18,194	14,306	13.33	1,073
	130,686.69	83,024	81,560	49,127		3,686
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.3 2.82

THE YORK WATER COMPANY  
 CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1977	490.00	332	390	100	22.30	4
1989	4,072.38	2,442	2,868	1,204	23.14	52
	4,562.38	2,774	3,258	1,304		56
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.3 1.23

THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAKE REDMAN RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 125-R3						
PROBABLE RETIREMENT YEAR.. 6-2117						
NET SALVAGE PERCENT.. 0						
1967	70,625.00	33,618	22,903	47,722	62.38	765
	70,625.00	33,618	22,903	47,722		765
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						62.4 1.08

THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 50-R1.5						
NET SALVAGE PERCENT.. 0						
1998	30,800.00	15,495	18,958	11,842	25.35	467
1999	9,900.00	4,835	5,916	3,984	25.84	154
2003	6,300.00	2,682	3,281	3,019	27.88	108
	47,000.00	23,012	28,155	18,845		729
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.9 1.55

THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 320 PURIFICATION SYSTEM - CHEMICAL TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 38-S0						
NET SALVAGE PERCENT.. 0						
2000	7,698.00	4,372	6,383	1,315	18.00	73
	7,698.00	4,372	6,383	1,315		73
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.0 0.95



THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FARMBROOK						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1988	380,084.66	257,583	243,450	136,635	16.96	8,056
	380,084.66	257,583	243,450	136,635		8,056
CAPE HORN ROAD						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. 0						
2002	433,000.00	192,339	181,786	251,214	27.11	9,266
2003	15,750.00	6,771	6,400	9,350	27.41	341
2005	115,000.00	46,368	43,824	71,176	27.63	2,576
2019	48,000.00	6,763	6,392	41,608	28.45	1,462
	611,750.00	252,241	238,402	373,348		13,645
LAKEVIEW						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2006	250,000.00	91,425	86,409	163,591	30.64	5,339
	250,000.00	91,425	86,409	163,591		5,339
STRINESTOWN						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2062						
NET SALVAGE PERCENT.. 0						
2007	200,000.00	69,340	65,535	134,465	31.41	4,281
2009	100,000.00	31,680	29,942	70,058	31.63	2,215
	300,000.00	101,020	95,477	204,523		6,496
	1,541,834.66	702,269	663,738	878,097		33,536
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.2 2.18

THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 4 INCH AND  
UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 85-S0.5						
NET SALVAGE PERCENT.. 0						
1974	4,150.00	2,309	2,046	2,104	39.62	53
1988	8,580.66	3,825	3,390	5,191	44.34	117
1989	8,276.44	3,615	3,203	5,073	44.70	113
2021	7,013.00	311	276	6,737	57.57	117
	28,020.10	10,060	8,915	19,105		400
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.8 1.43

THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 6 INCH AND 8  
INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 95-S2						
NET SALVAGE PERCENT.. 0						
1941	632.44	481	372	260	26.03	10
1946	1,761.72	1,300	1,005	757	27.60	27
1948	1,422.45	1,033	799	623	28.50	22
1949	6,597.66	4,729	3,657	2,941	29.50	100
1950	4,886.64	3,492	2,700	2,187	29.42	74
1953	90,415.41	62,613	48,416	41,999	31.38	1,338
1955	18,901.83	12,849	9,936	8,966	32.34	277
1956	49,385.27	33,419	25,842	23,543	32.33	728
1957	25,987.60	17,326	13,398	12,590	33.33	378
1958	39,693.85	26,325	20,356	19,338	33.35	580
1959	27,321.19	18,021	13,935	13,386	33.37	401
1960	16,990.18	11,033	8,531	8,459	34.37	246
1961	9,516.08	6,143	4,750	4,766	34.42	138
1962	14,463.57	9,187	7,104	7,360	35.42	208
1963	27,781.40	17,527	13,553	14,228	35.49	401
1964	147,382.11	91,451	70,716	76,666	36.49	2,101
1965	70,687.23	43,543	33,670	37,017	36.57	1,012
1966	132,898.96	80,470	62,224	70,675	37.57	1,881
1967	133,327.22	80,090	61,931	71,396	37.67	1,895
1968	18,530.00	10,935	8,456	10,074	38.67	261
1969	122,805.52	71,829	55,543	67,263	38.79	1,734
1970	35,504.90	20,387	15,765	19,740	39.79	496
1971	53,527.84	30,447	23,544	29,984	39.93	751
1972	38,444.87	21,452	16,588	21,857	40.93	534
1973	57,205.62	31,595	24,431	32,775	41.07	798
1974	276,846.30	149,885	115,901	160,945	42.07	3,826
1975	107,528.60	57,560	44,509	63,020	42.25	1,492
1976	94,993.90	49,805	38,512	56,482	43.25	1,306
1977	177,771.42	92,086	71,207	106,564	43.42	2,454
1978	277,156.93	140,491	108,636	168,521	44.42	3,794
1979	475,307.88	235,658	182,226	293,082	45.42	6,453
1980	520,144.52	254,403	196,720	323,425	45.62	7,090
1981	475,820.31	227,395	175,836	299,984	46.62	6,435
1982	176,037.16	82,878	64,087	111,950	46.83	2,391
1983	223,138.37	102,532	79,284	143,854	47.83	3,008
1984	219,753.72	99,373	76,841	142,913	48.05	2,974
1985	238,850.46	105,285	81,413	157,437	49.05	3,210
1986	699,881.67	300,529	232,388	467,494	50.05	9,341
1987	319,550.26	134,754	104,200	215,350	50.29	4,282
1988	2,240,531.41	919,066	710,680	1,529,851	51.29	29,827

THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 6 INCH AND 8  
INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 95-S2						
NET SALVAGE PERCENT.. 0						
1989	1,103,953.00	440,146	340,349	763,604	52.29	14,603
1990	999,854.31	390,443	301,915	697,939	52.54	13,284
1991	736,803.68	279,175	215,876	520,928	53.54	9,730
1992	412,917.95	151,665	117,277	295,641	54.54	5,421
1993	766,861.36	275,150	212,763	554,098	54.80	10,111
1994	1,141,769.33	396,308	306,450	835,319	55.80	14,970
1995	581,025.92	194,876	150,690	430,336	56.80	7,576
1999	29,800.00	8,675	6,708	23,092	60.08	384
2000	3,280.25	916	708	2,572	61.08	42
2001	4,008.20	1,072	829	3,179	62.08	51
2006	674,141.66	141,705	109,575	564,567	66.37	8,506
2007	3,573,822.07	708,689	548,004	3,025,818	67.37	44,913
2008	2,737,979.19	510,359	394,642	2,343,337	68.37	34,274
2009	1,558,684.26	271,990	210,320	1,348,364	69.37	19,437
2010	982,309.00	159,723	123,508	858,801	70.37	12,204
2011	1,050,807.00	158,357	122,452	928,355	71.37	13,008
2012	971,963.00	134,908	104,319	867,644	72.37	11,989
2013	1,571,293.00	199,397	154,186	1,417,107	73.37	19,315
2014	594,798.00	68,402	52,893	541,905	74.37	7,287
2015	2,325,344.00	239,743	185,385	2,139,959	75.37	28,393
2016	1,277,431.00	116,502	90,087	1,187,344	76.37	15,547
2017	1,777,003.00	140,916	108,965	1,668,038	77.37	21,559
2018	503,054.00	33,906	26,218	476,836	78.37	6,084
2019	167,218.00	9,281	7,177	160,041	79.37	2,016
2020	112,331.00	4,898	3,787	108,544	80.37	1,351
2021	32,493.00	1,030	796	31,697	81.37	390
2022	429,614.95	8,506	6,578	423,037	82.37	5,136
2023	624,724.00	4,935	3,816	620,908	83.37	7,448
2024	65,828.22	66	51	65,777	83.95	784
	34,480,496.82	8,711,116	6,735,986	27,744,511		440,087

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 63.0 1.28

THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 10 INCH AND  
OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 115-R3						
NET SALVAGE PERCENT.. 0						
1995	54,800.37	14,922	14,570	40,230	76.60	525
1998	713.00	176	172	541	78.50	7
2001	1,069.50	233	228	842	81.50	10
2004	68,000.00	12,974	12,668	55,332	83.42	663
2009	326,995.82	46,989	45,882	281,114	87.38	3,217
2012	273,804.00	31,296	30,559	243,245	90.38	2,691
2013	131,644.00	13,902	13,575	118,069	90.34	1,307
2014	532,072.00	50,919	49,719	482,353	91.34	5,281
2015	1,531,134.00	131,371	128,277	1,402,857	92.34	15,192
2016	381,062.00	28,923	28,242	352,820	93.34	3,780
2017	216,099.00	14,414	14,074	202,025	93.33	2,165
2018	559,134.00	31,703	30,956	528,178	94.33	5,599
2019	61,920.00	2,892	2,824	59,096	95.33	620
2020	100,323.00	3,712	3,625	96,698	95.35	1,014
2021	518,313.00	13,943	13,614	504,699	96.35	5,238
	4,757,083.69	398,369	388,985	4,368,099		47,309

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 92.3 0.99

THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 100-R2.5						
NET SALVAGE PERCENT.. 0						
1955	52.89	34	38	15	37.71	
1959	148.00	92	102	46	39.50	1
1969	297.00	161	178	119	46.34	3
1972	449.00	234	259	190	47.35	4
1974	1,564.00	785	870	694	49.35	14
1977	2,070.00	985	1,092	978	51.37	19
1979	759.00	349	387	372	52.42	7
1995	13,112.48	4,098	4,542	8,570	63.07	136
2009	8,990.00	1,529	1,695	7,295	71.54	102
2016	52,137.00	4,838	5,363	46,774	74.98	624
	79,579.37	13,105	14,526	65,053		910
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						71.5 1.14

THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 78-R1.5						
NET SALVAGE PERCENT.. 0						
1946	138.50	108	134	4	22.33	
1951	75.62	57	71	5	24.42	
1953	456.35	335	417	39	25.49	2
1986	189.67	91	113	77	41.07	2
1988	6,800.00	3,129	3,895	2,905	41.85	69
2009	407,500.00	92,054	114,588	292,912	50.27	5,827
2015	1,140.00	165	205	935	51.22	18
	416,300.14	95,939	119,423	296,877		5,918
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						50.2 1.42

THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 334 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 28-L2						
NET SALVAGE PERCENT.. 0						
1975	4,265.00	3,840	4,249	16	5.39	3
1976	9,951.23	8,871	9,815	136	5.81	23
1977	3,095.00	2,744	3,036	59	5.96	10
1978	2,290.00	2,018	2,233	57	6.15	9
1979	2,095.00	1,834	2,029	66	6.35	10
1980	1,840.00	1,607	1,778	62	6.34	10
1981	3,020.00	2,616	2,894	126	6.60	19
1982	2,385.00	2,047	2,265	120	6.88	17
1983	1,632.57	1,394	1,542	91	6.95	13
1995	4,900.14	3,708	4,103	797	9.21	87
2001	432.00	300	332	100	10.01	10
	35,905.94	30,979	34,276	1,630		211
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.7 0.59



THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 70-R2						
NET SALVAGE PERCENT.. 0						
1953	75.00	60	75			
1978	2,278.47	1,394	1,771	507	28.96	18
1979	4,958.28	2,990	3,799	1,159	29.41	39
1980	1,461.90	862	1,095	367	30.41	12
1983	1,295.81	727	924	372	31.80	12
1984	4,673.12	2,577	3,275	1,398	32.27	43
1985	692.37	375	477	215	32.76	7
1987	2,544.89	1,325	1,684	861	33.75	26
1988	2,779.40	1,408	1,789	990	34.75	28
2009	25,942.00	6,278	7,977	17,965	45.94	391
2015	14,599.00	2,215	2,815	11,784	48.47	243
	61,300.24	20,211	25,681	35,619		819
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.5 1.34

THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - COMPUTER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1990	4,492.86	4,493	4,493			
	4,492.86	4,493	4,493			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

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**PART III. EXPERIENCED AND ESTIMATED NET SALVAGE**

THE YORK WATER COMPANY

EXPERIENCED AND ESTIMATED RETIREMENTS BY ACCOUNT AND ASSOCIATED  
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
304.30	4,891.76			
304.61	5,993.90			
304.62	31,678.18	1,590.00	3,750.00	2,160.00
305.00	3,155.00	8,557.00		8,557.00-
311.00	51,711.07	2,992.47	450.00	2,542.47-
320.00	8,563.86	2,147.16		2,147.16-
331.00	197,969.79	648,648.16	1,343.26	647,304.90-
333.00	291,607.82	822,424.41	1,689.81	820,734.60-
334.00	510,029.93	3,876.34	20,666.77	16,790.43
335.00	44,043.72	88,948.89	9,012.51	79,936.38-
340.10	278.00			
343.20	8,032.78			
347.00	14,052.68		1,260.00	1,260.00
	1,172,008.49	1,579,184.43	38,172.35	1,541,012.08-
2020 TRANSACTION YEAR				
304.30	1,437.14	6,430.00		6,430.00-
304.62	5,530.13			
304.63	13,267.29			
311.00	7,861.44			
320.00	65,984.48	6,110.32		6,110.32-
330.00	64,968.00	55,096.12		55,096.12-
331.00	203,393.21	1,220,234.11		1,220,234.11-
333.00	154,975.87	1,088,958.80	22,594.13	1,066,364.67-
334.00	628,497.92	2,208.58	7,537.56	5,328.98
335.00	77,554.64	173,151.79	898.56-	174,050.35-
340.10	272.99			
343.10	974.39			
343.20	36,822.35		237.50	237.50
344.00	1,383.59			
347.00	5,823.35		675.00	675.00
	1,268,746.79	2,552,189.72	30,145.63	2,522,044.09-

THE YORK WATER COMPANY

EXPERIENCED AND ESTIMATED RETIREMENTS BY ACCOUNT AND ASSOCIATED  
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
304.30	859.00			
304.61	22,774.82	2,128.98		2,128.98-
304.62	17,942.14			
306.00	26,371.87	5,935.40		5,935.40-
309.00	36,367.93	2,619.43		2,619.43-
310.20		170,801.30		170,801.30-
310.70	758,895.92			
311.00	111,947.10	21,093.10		21,093.10-
320.00	17,534.73			
330.00	220,753.69	243.16		243.16-
331.00	248,881.98	1,583,232.08	4,012.14	1,579,219.94-
333.00	275,281.62	1,123,314.70	6,911.95	1,116,402.75-
334.00	741,139.01	6,435.49	14,049.01	7,613.52
335.00	95,348.40	214,895.84	11,900.74	202,995.10-
340.40	9,543.81			
343.20	21,515.42		3,000.00	3,000.00
344.00	4,367.26			
346.00	4,288.00			
	2,613,812.70	3,130,699.48	39,873.84	3,090,825.64-
2022 TRANSACTION YEAR				
304.20	8,275.00	4,800.00		4,800.00-
304.62	28,169.00	1,127.00		1,127.00-
305.00	162,527.00	440,448.00		440,448.00-
310.20	8,250.00			
310.70	63,605.07	14,629.00		14,629.00-
320.00	22,566.00	5,867.00		5,867.00-
330.00	126,088.70	27,740.00		27,740.00-
331.00	387,167.40	1,755,804.00		1,755,804.00-
333.00	180,344.76	735,807.00	9,017.00	726,790.00-
334.00	888,352.13		26,651.00	26,651.00
335.00	104,553.96	249,884.00	10,455.00	239,429.00-
340.30	60,121.00			
	2,040,020.02	3,236,106.00	46,123.00	3,189,983.00-

THE YORK WATER COMPANY

EXPERIENCED AND ESTIMATED RETIREMENTS BY ACCOUNT AND ASSOCIATED  
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
304.20	15,169.00	8,798.02		8,798.02-
304.61	13,699.00	1,917.86		1,917.86-
305.00	432,951.00	1,173,297.21		1,173,297.21-
330.00	113,378.26	24,943.22		24,943.22-
331.00	229,286.00	1,039,812.01		1,039,812.01-
333.00	193,212.00	788,304.96	9,660.60	778,644.36-
334.00	866,267.00		25,988.01	25,988.01
335.00	89,349.00	213,544.11	8,934.90	204,609.21-
	1,953,311.26	3,250,617.39	44,583.51	3,206,033.88-
TOTAL	9,047,899.26	13,748,797.02	198,898.33	13,549,898.69-

THE YORK WATER COMPANY

YORK, PENNSYLVANIA

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO WASTEWATER PLANT  
AS OF DECEMBER 31, 2022

*Prepared by:*



**GANNETT FLEMING**

**Excellence Delivered As Promised**

THE YORK WATER COMPANY

York, Pennsylvania

2022 DEPRECIATION STUDY  
CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO WASTEWATER PLANT  
AS OF DECEMBER 31, 2022

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





**Gannett Fleming**  
**Valuation and Rate Consultants, LLC**

Corporate Headquarters  
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[gannettfleming.com](http://gannettfleming.com)

May 23, 2022

The York Water Company  
130 East Market Street  
York, PA 17405

Attention Mr. Matthew E. Poff  
Chief Financial Officer

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant. The results of our study as of December 31, 2022, are presented in the attached report. The results of our study as of December 31, 2021, are presented in our report, "2021 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of December 31, 2021." The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves, and the calculated annual depreciation as of December 31, 2022

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

070998.100

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## **PART I. INTRODUCTION**

# **THE YORK WATER COMPANY**

## **DEPRECIATION STUDY**

### **PART I. INTRODUCTION**

#### **SCOPE**

This report sets forth the results of the depreciation study for The York Water Company to determine the annual depreciation accrual rates and amounts applicable to the original cost of wastewater plant as of December 31, 2022. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to wastewater plant in service as of December 31, 2022.

Part I, Introduction, contains statements with respect to the basis of the study and the development of net original cost. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and methods used in the service life study. Part III, Service Life Considerations, presents the results of the average service life analysis. Part IV, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part V, Results of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VI, Service Life Statistics presents the statistical analysis of service life estimates, Part VII, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation and Part VIII, Experienced and Estimated Net Salvage presents the cost of removal and gross salvage recorded for the period 2018-2022.

## **BASIS OF THE STUDY**

The purpose of the depreciation study was to determine the annual depreciation accruals applicable to the original cost of wastewater plant in service as of December 31, 2022. For most accounts, the straight line remaining life method using attained ages, the book depreciation reserve and estimated survivor curves, was the basis for the calculation of annual depreciation. For certain accounts, the annual and accrued amortization amounts were based on the age of the property and the selected amortization period.

The survivor curve estimates were based on judgment which incorporated (1) analyses of historical data related to wastewater property for all wastewater systems; (2) consideration of the character, use and location of the property; (3) probable future events and management plans; and (4) a general knowledge of wastewater property lives. The use of Iowa type survivor curves is a generally-accepted method of estimating average service life when the actual lives of individual property units are dispersed.

---

## **PART II. ESTIMATION OF SURVIVOR CURVES**

## **PART II. ESTIMATION OF SURVIVOR CURVES**

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

### **SURVIVOR CURVES**

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

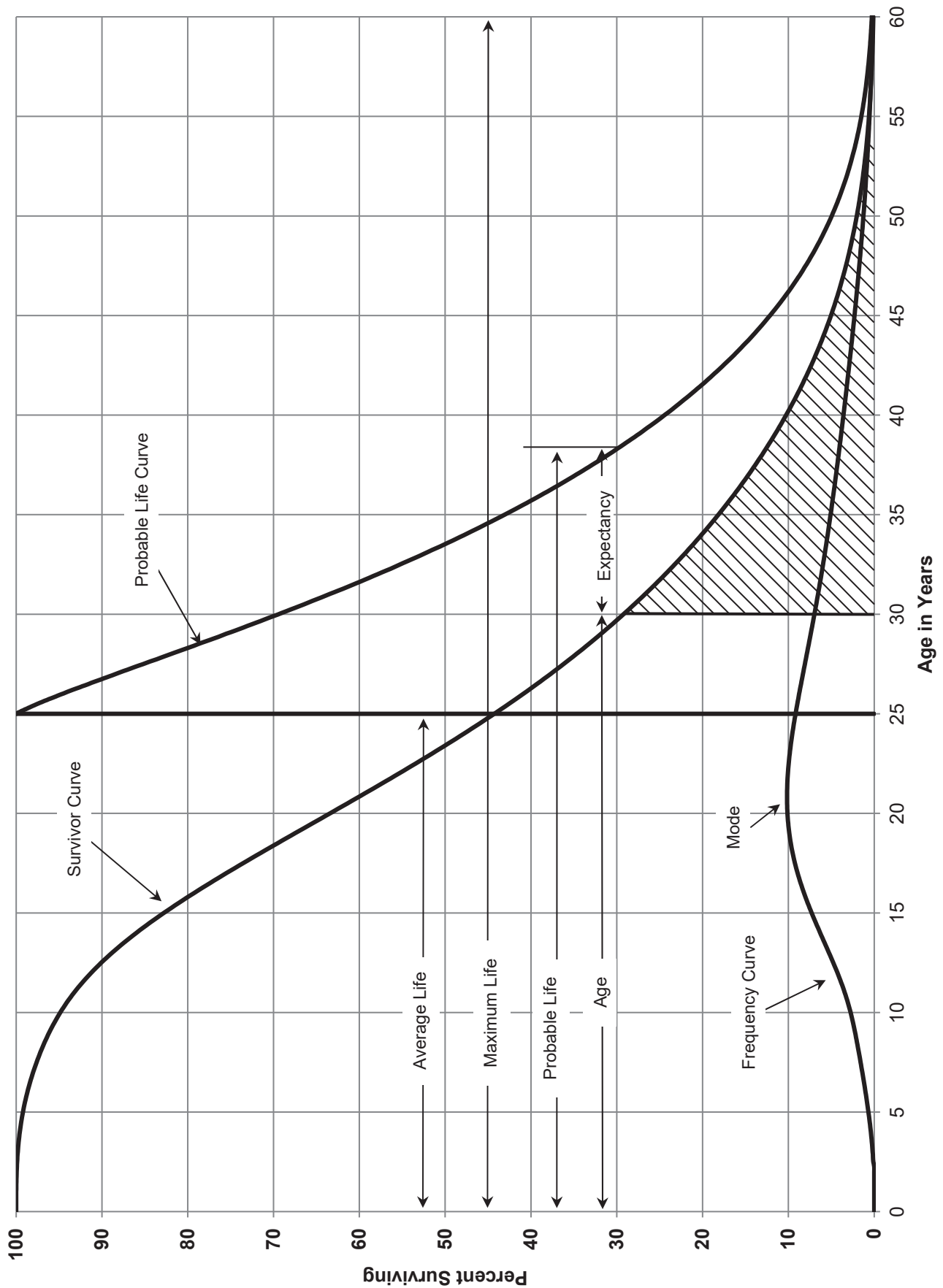


This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

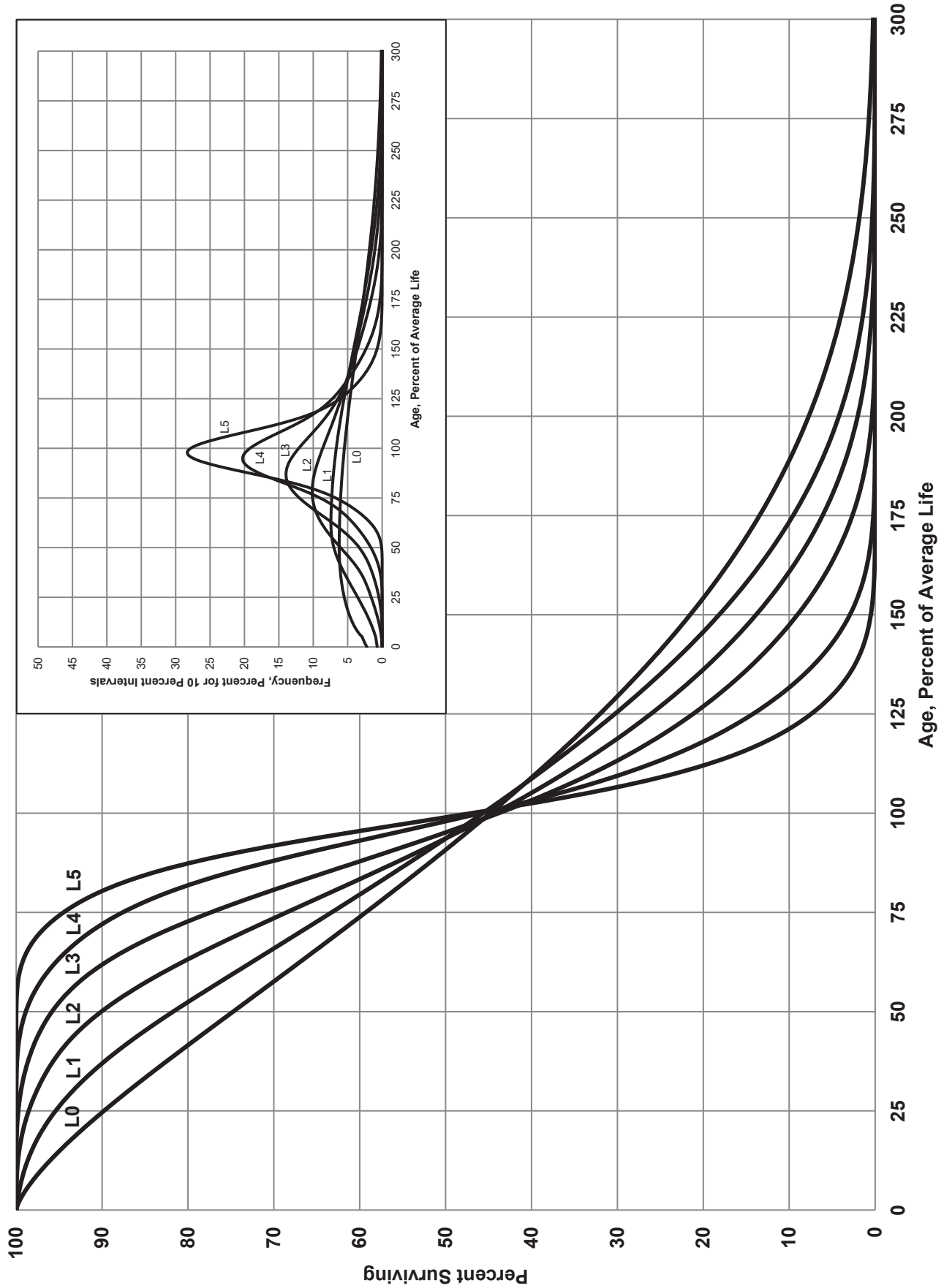
### **Iowa Type Curves**

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

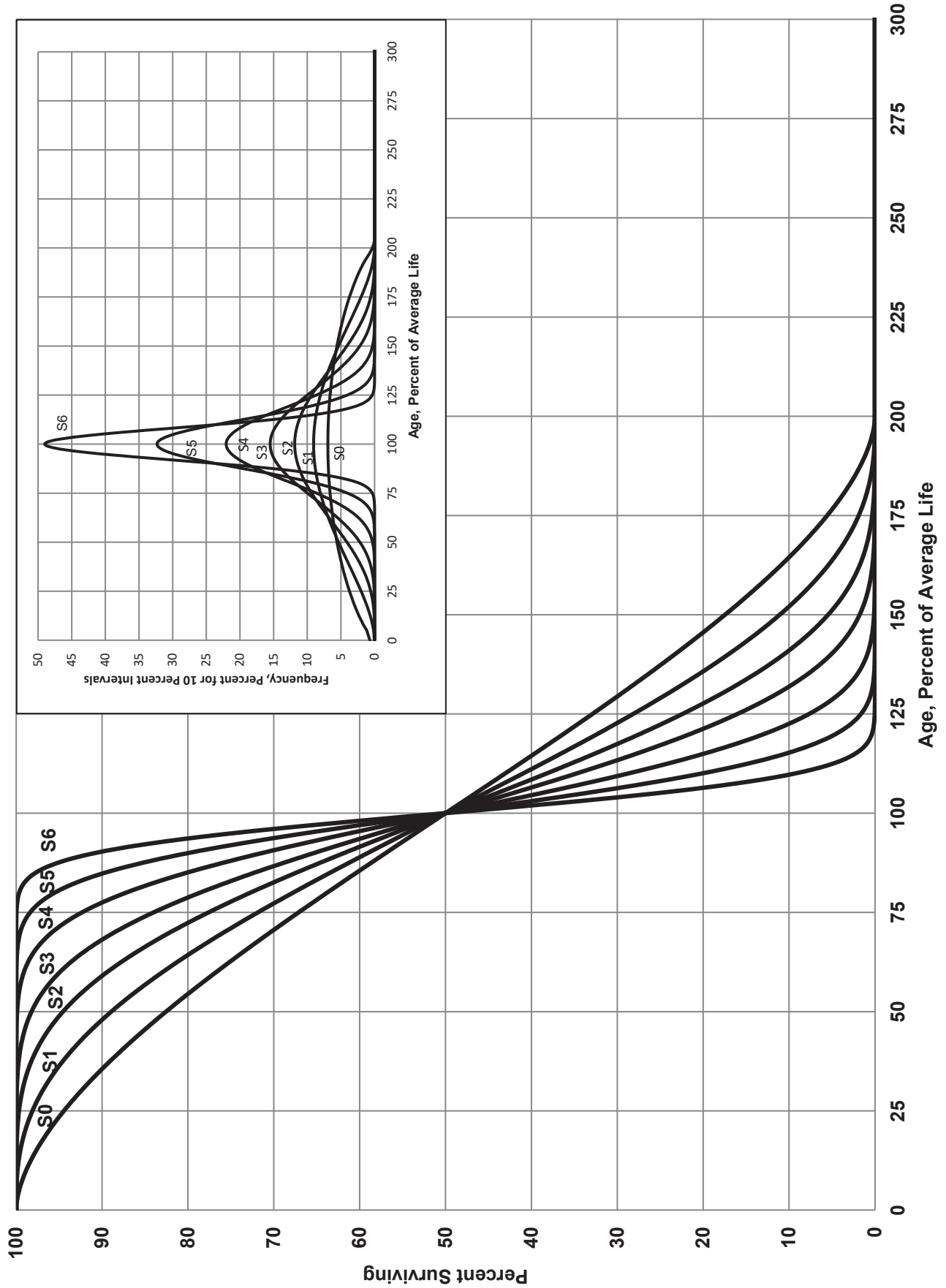
The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.



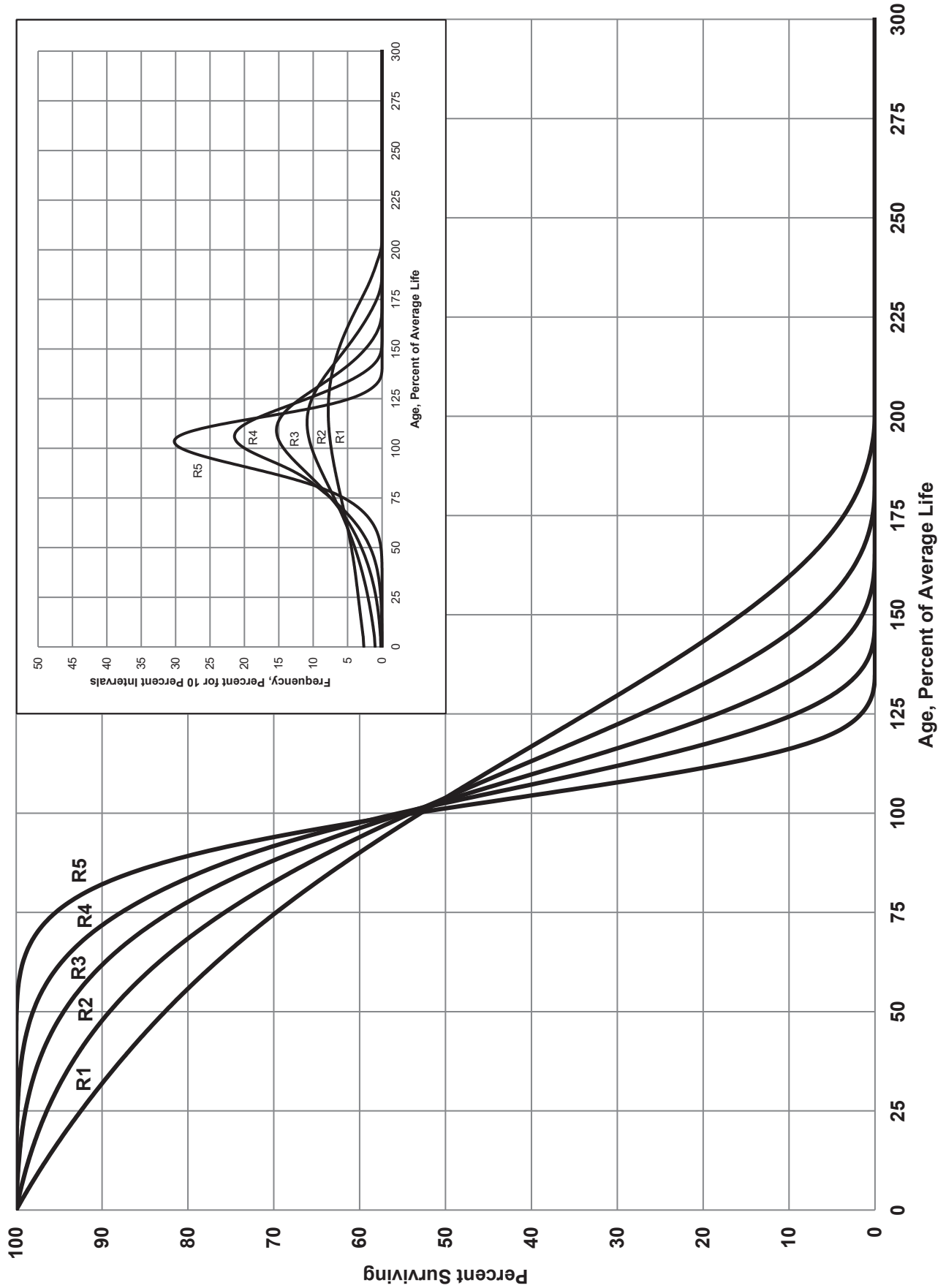
**FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES**



**FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES**



**FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES**



**FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES**

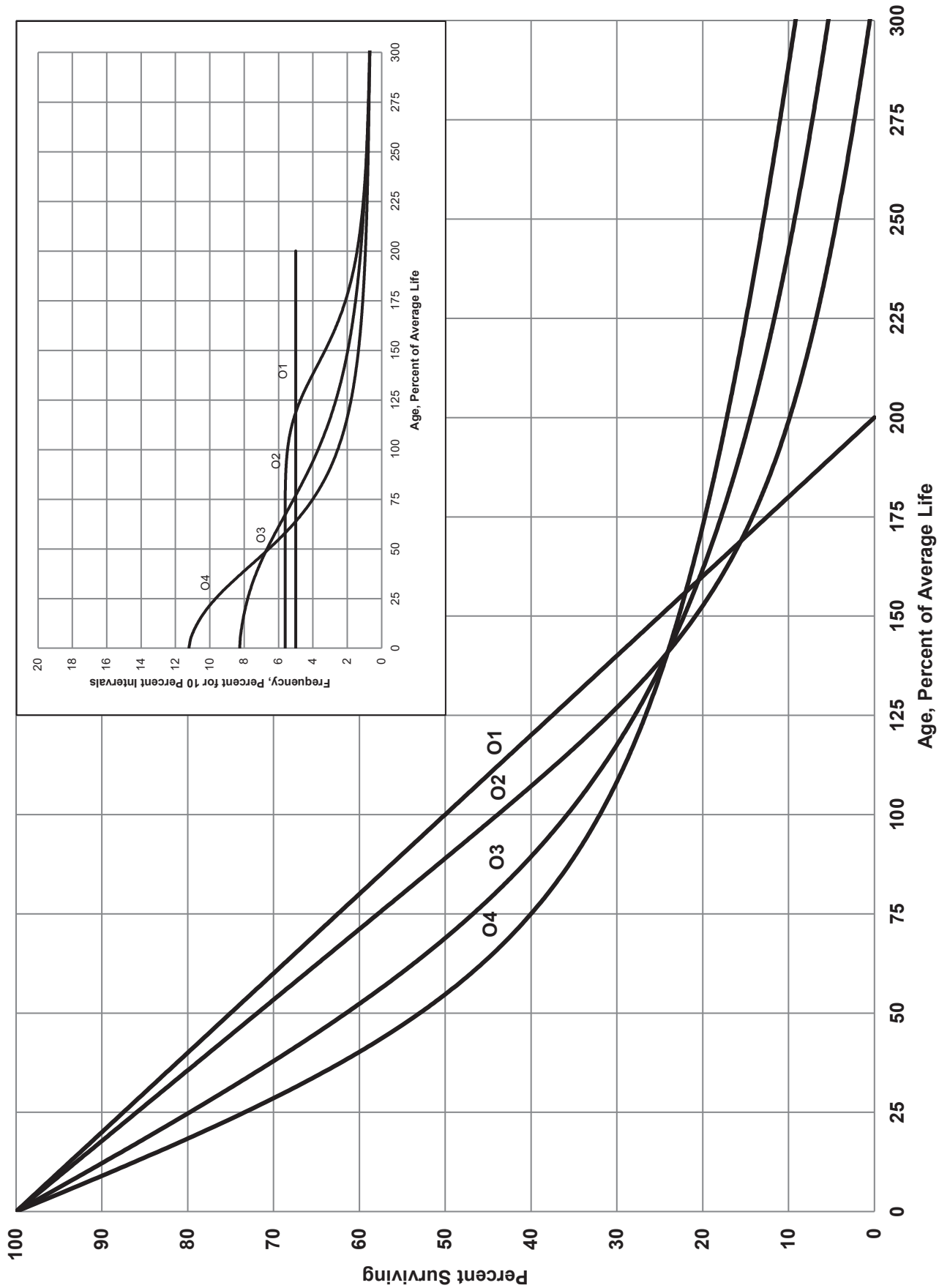


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."<sup>1</sup> In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

### **Retirement Rate Method of Analysis**

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"<sup>2</sup> "Engineering Valuation and Depreciation,"<sup>3</sup> and "Depreciation Systems."<sup>4</sup>

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

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<sup>1</sup>Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

<sup>2</sup>Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

<sup>3</sup>Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

<sup>4</sup>Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

## **Schedules of Annual Transactions in Plant Records**

The property group used to illustrate the retirement rate method is observed for the experience band 2012-2021 for which there were placements during the years 2007-2021. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2007 were retired in 2012. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2012 retirements of 2007 installations and ending with the 2021 retirements of the 2016 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$



SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2012-2021  
SUMMARIZED BY AGE INTERVAL

Experience Band 2012-2021

Placement Band 2007-2021

Year	Retirements, Thousands of Dollars											Total During		Age Interval	Age Interval
	During Year											Age Interval	(13)		
Placed	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)			
2007	10	11	12	13	14	16	23	24	25	26	26	26	13½-14½		
2008	11	12	13	15	16	18	20	21	22	19	44	44	12½-13½		
2009	11	12	13	14	16	17	19	21	22	18	64	64	11½-12½		
2010	8	9	10	11	11	13	14	15	16	17	83	83	10½-11½		
2011	9	10	11	12	13	14	16	17	19	20	93	93	9½-10½		
2012	4	9	10	11	12	13	14	15	16	20	105	105	8½-9½		
2013		5	11	12	13	14	15	16	18	20	113	113	7½-8½		
2014			6	12	13	15	16	17	19	19	124	124	6½-7½		
2015				6	13	15	16	17	19	19	131	131	5½-6½		
2016					13	15	16	17	19	20	143	143	4½-5½		
2017					7	14	16	17	22	23	146	146	3½-4½		
2018						8	18	20	22	25	150	150	2½-3½		
2019							9	11	23	25	151	151	1½-2½		
2020									11	24	153	153	½-1½		
2021										13	80	80	0-½		
<b>Total</b>	<b>53</b>	<b>68</b>	<b>86</b>	<b>106</b>	<b>128</b>	<b>157</b>	<b>196</b>	<b>231</b>	<b>273</b>	<b>308</b>	<b>1,606</b>	<b>1,606</b>			

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2012-2021  
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars											Total During Age Interval (12)	Age Interval (13)
	Experience Band 2012-2021												
	Placement Band 2007-2021												
	During Year												
	2012 (2)	2013 (3)	2014 (4)	2015 (5)	2016 (6)	2017 (7)	2018 (8)	2019 (9)	2020 (10)	2021 (11)			
2007	-	-	-	-	-	-	60 <sup>a</sup>	-	-	-	-	-	13½-14½
2008	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2009	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2010	-	-	-	-	-	-	-	(5) <sup>b</sup>	-	-	60	-	10½-11½
2011	-	-	-	-	-	-	-	6 <sup>a</sup>	-	-	-	-	9½-10½
2012	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2013	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2014	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2015	-	-	-	-	-	-	-	(12) <sup>b</sup>	-	-	-	-	5½-6½
2016	-	-	-	-	-	-	-	-	22 <sup>a</sup>	-	-	-	4½-5½
2017	-	-	-	-	-	-	-	(19) <sup>b</sup>	-	-	10	-	3½-4½
2018	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2019	-	-	-	-	-	-	-	-	-	(102) <sup>c</sup>	(121)	-	1½-2½
2020	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2021	-	-	-	-	-	-	-	-	-	-	-	-	0-½
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60</b>	<b>(30)</b>	<b>22</b>	<b>(102)</b>	<b>(50)</b>	<b>-</b>	

<sup>a</sup> Transfer Affecting Exposures at Beginning of Year  
<sup>b</sup> Transfer Affecting Exposures at End of Year  
<sup>c</sup> Sale with Continued Use  
 Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

**Schedule of Plant Exposed to Retirement**

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2012 through 2021 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2017 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

**SCHEDULE 3. PLANT EXPOSED TO RETIREMENT**  
**JANUARY 1 OF EACH YEAR 2012-2021**  
**SUMMARIZED BY AGE INTERVAL**

Year Placed	Exposures, Thousands of Dollars											Total at		Age Interval
	Annual Survivors at the Beginning of the Year											Beginning of		
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
2007	255	245	234	222	209	195	239	216	192	167	167	13 <sup>1</sup> / <sub>2</sub> -14 <sup>1</sup> / <sub>2</sub>		
2008	279	268	256	243	228	212	194	174	153	131	323	12 <sup>1</sup> / <sub>2</sub> -13 <sup>1</sup> / <sub>2</sub>		
2009	307	296	284	271	257	241	224	205	184	162	531	11 <sup>1</sup> / <sub>2</sub> -12 <sup>1</sup> / <sub>2</sub>		
2010	338	330	321	311	300	289	276	262	242	226	823	10 <sup>1</sup> / <sub>2</sub> -11 <sup>1</sup> / <sub>2</sub>		
2011	376	367	357	346	334	321	307	297	280	261	1,097	9 <sup>1</sup> / <sub>2</sub> -10 <sup>1</sup> / <sub>2</sub>		
2012	420 <sup>a</sup>	416	407	397	386	374	361	347	332	316	1,503	8 <sup>1</sup> / <sub>2</sub> -9 <sup>1</sup> / <sub>2</sub>		
2013		460 <sup>a</sup>	455	444	432	419	405	390	374	356	1,952	7 <sup>1</sup> / <sub>2</sub> -8 <sup>1</sup> / <sub>2</sub>		
2014			510 <sup>a</sup>	504	492	479	464	448	431	412	2,463	6 <sup>1</sup> / <sub>2</sub> -7 <sup>1</sup> / <sub>2</sub>		
2015				580 <sup>a</sup>	574	561	546	530	501	482	3,057	5 <sup>1</sup> / <sub>2</sub> -6 <sup>1</sup> / <sub>2</sub>		
2016					660 <sup>a</sup>	653	639	623	628	609	3,789	4 <sup>1</sup> / <sub>2</sub> -5 <sup>1</sup> / <sub>2</sub>		
2017						750 <sup>a</sup>	742	724	685	663	4,332	3 <sup>1</sup> / <sub>2</sub> -4 <sup>1</sup> / <sub>2</sub>		
2018							850 <sup>a</sup>	841	821	799	4,955	2 <sup>1</sup> / <sub>2</sub> -3 <sup>1</sup> / <sub>2</sub>		
2019								960 <sup>a</sup>	949	926	5,719	1 <sup>1</sup> / <sub>2</sub> -2 <sup>1</sup> / <sub>2</sub>		
2020									1,080 <sup>a</sup>	1,069	6,579	<sup>1</sup> / <sub>2</sub> -1 <sup>1</sup> / <sub>2</sub>		
2021										1,220 <sup>a</sup>	7,490	0- <sup>1</sup> / <sub>2</sub>		
<b>Total</b>	<b>1,975</b>	<b>2,382</b>	<b>2,824</b>	<b>3,318</b>	<b>3,872</b>	<b>4,494</b>	<b>5,247</b>	<b>6,017</b>	<b>6,852</b>	<b>7,799</b>	<b>44,780</b>			

<sup>a</sup>Additions during the year

Experience Band 2012-2021

Placement Band 2007-2021

For the entire experience band 2012-2021, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

### **Original Life Table**

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE  
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2012-2021

Placement Band 2007-2021

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
Total	<u>44,780</u>	<u>1,606</u>			35.66

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

### **Smoothing the Original Survivor Curve**

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

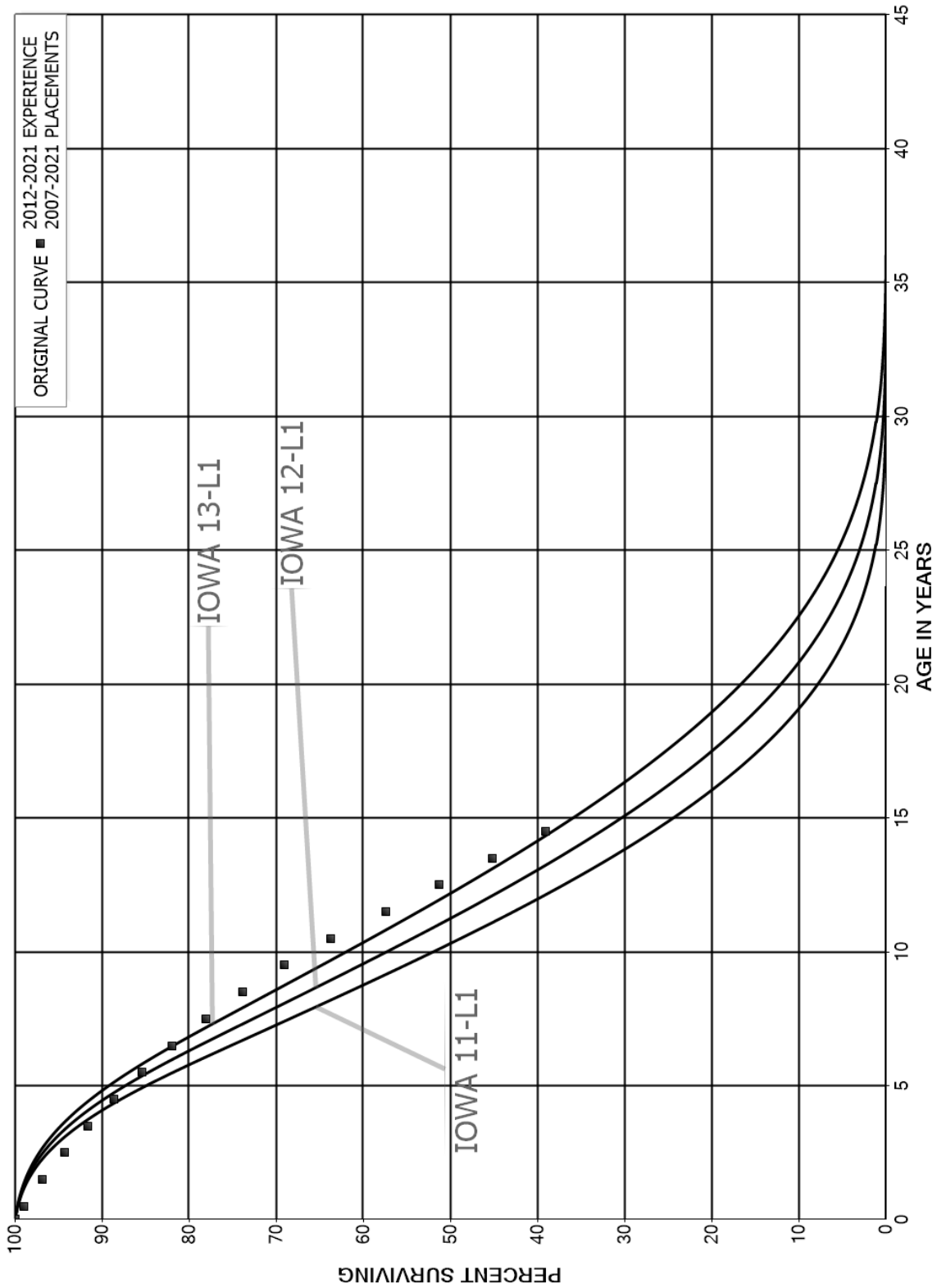




FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

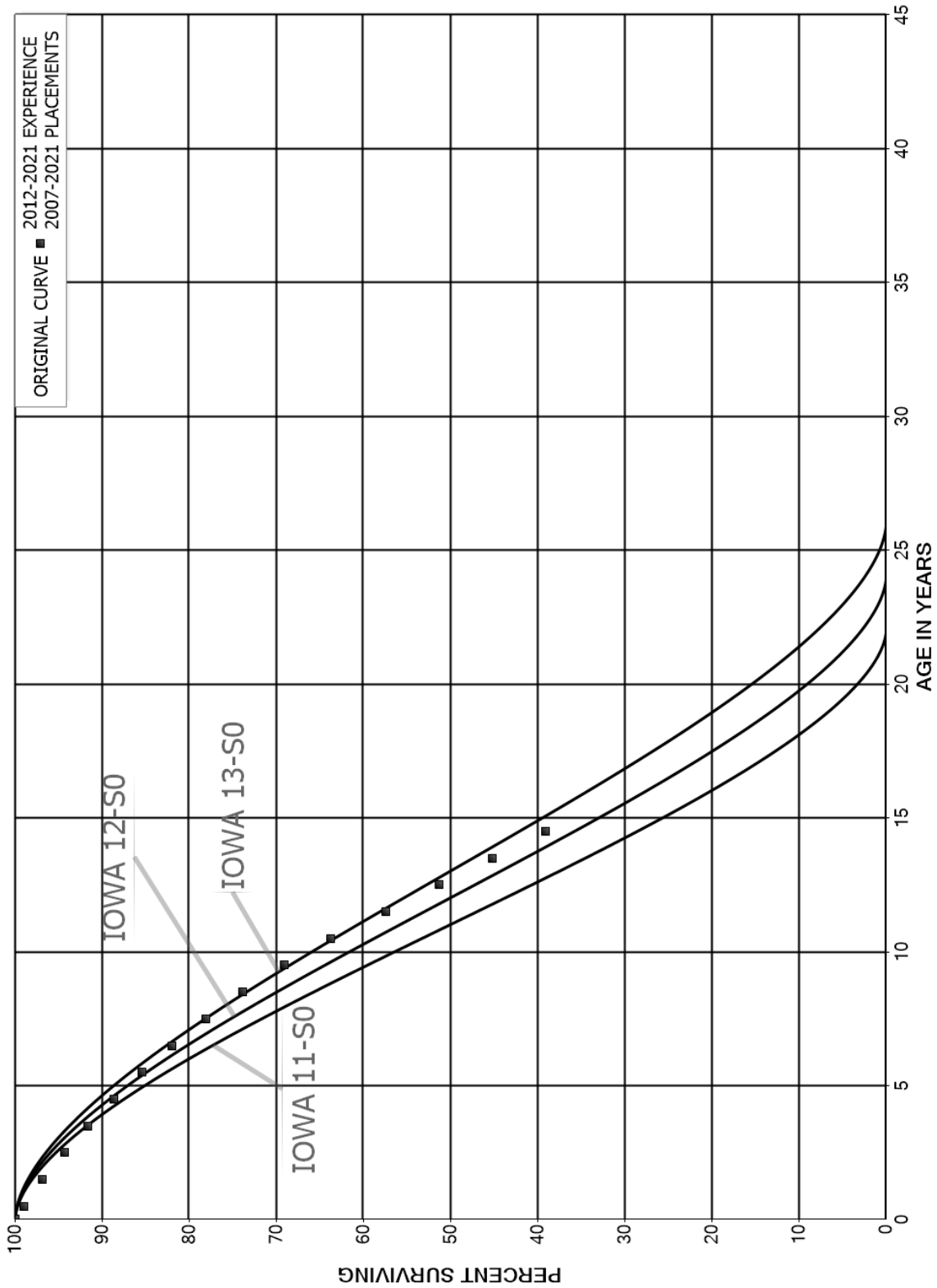


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

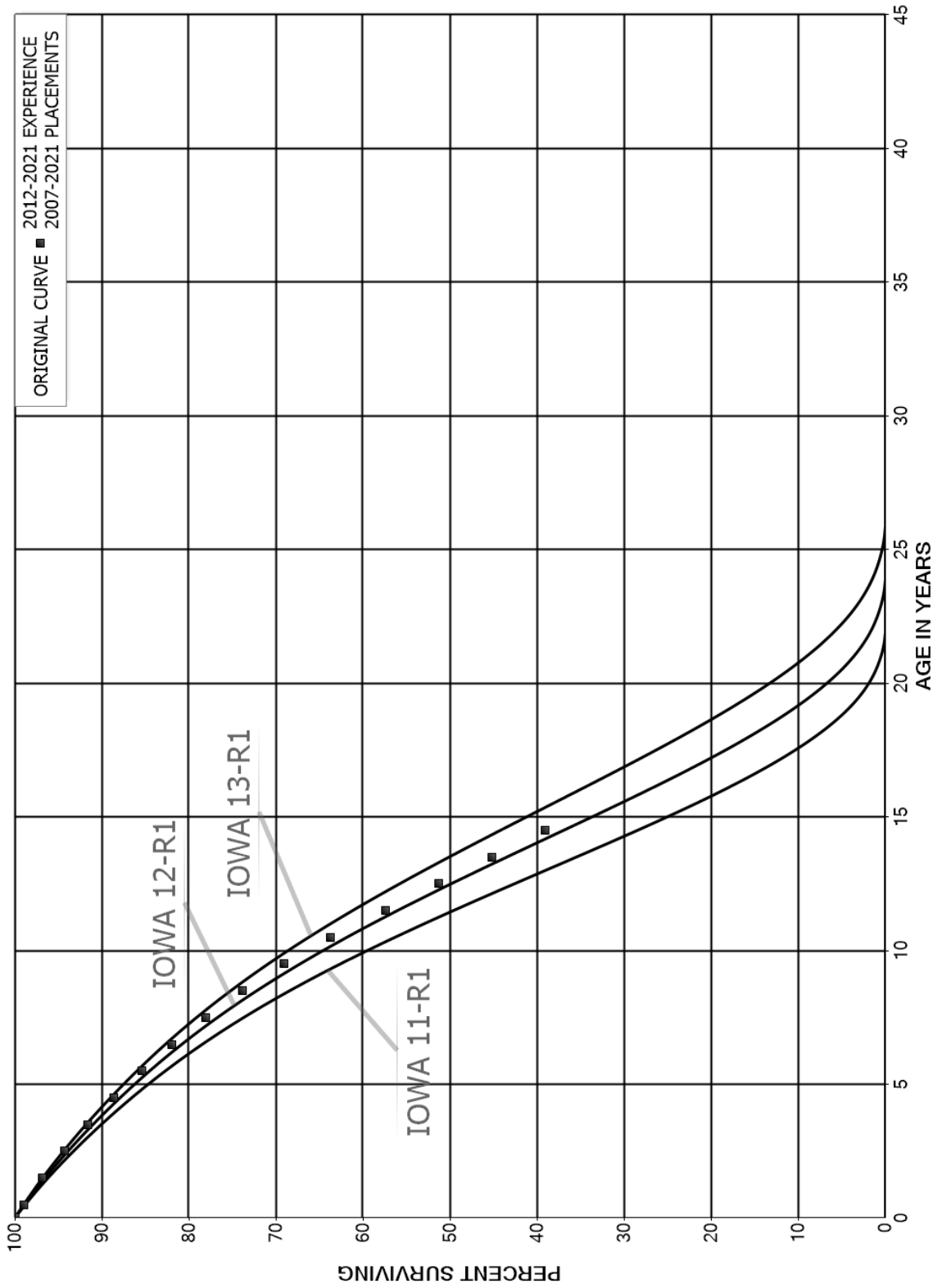
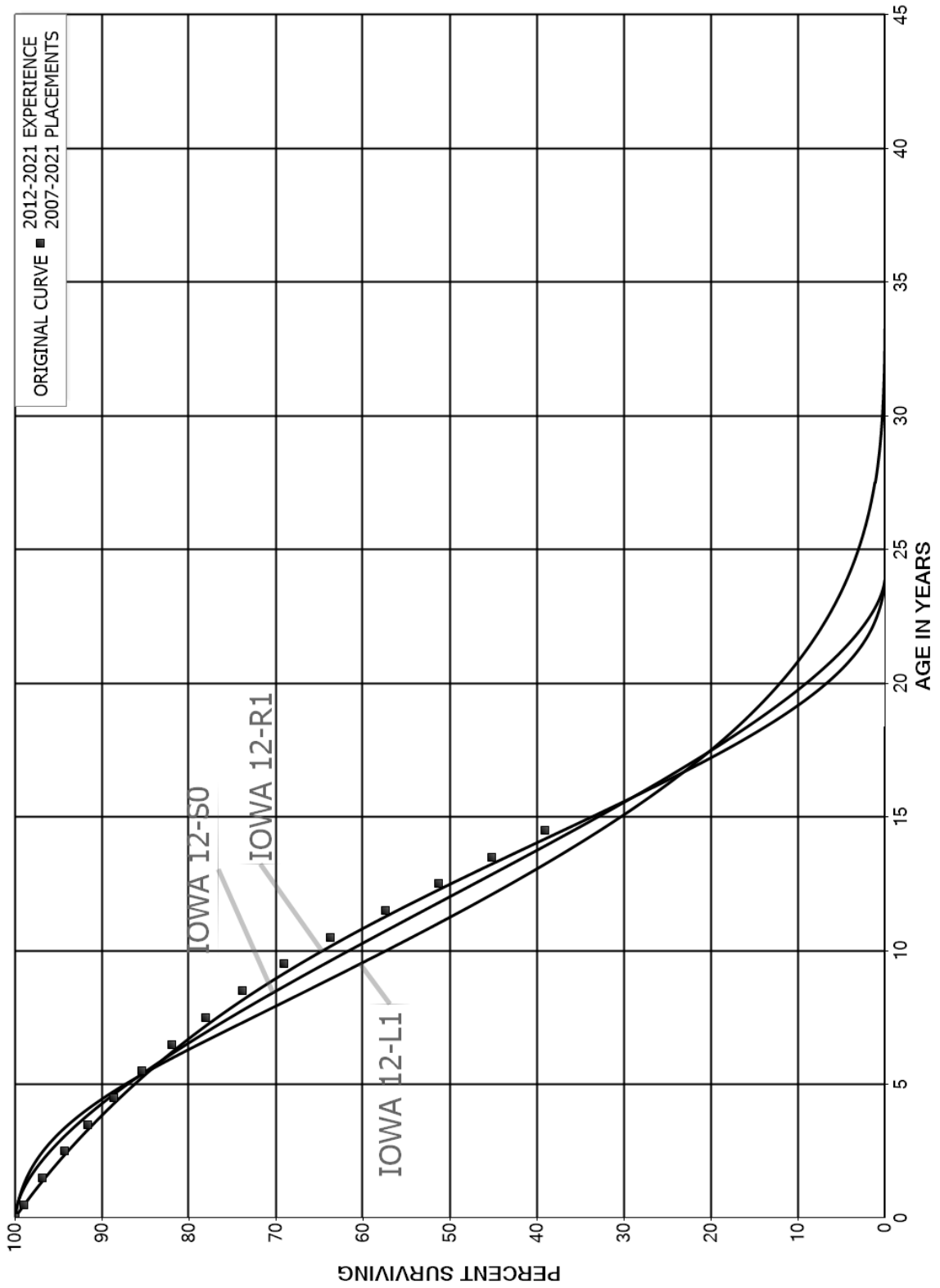


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



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## **PART III. SERVICE LIFE CONSIDERATIONS**

## PART III. SERVICE LIFE CONSIDERATIONS

### FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips are conducted for each study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent field trips.

April 7, 2022

East Prospect Wastewater Treatment Plant

September 8, 2021

Martz Road Pump Station  
DGM Pump Station  
South Pointe Pump Station  
Beck's Mill Pump Station

June 7, 2012

Asbury Pointe Wastewater Plant

**Judgments.** The survivor curve estimates were based on judgment which considered factors including statistical analyses of retirements, Company policies and outlook as determined during discussions with management, and survivor curve estimates from previous studies of the predecessor wastewater systems, as well as other wastewater companies. For depreciable groups which consist of numerous similar items of property, the distribution of the lives of the units in the group was judged on the basis of an average survival pattern for the entire group.

Account 361.2, Collection Sewer - Gravity, is used to illustrate the manner in which the study was conducted. Aged plant accounting data have been compiled for the years through 2021. These data have been coded according to account or property group, type of transaction, year in which the transaction took place, and year in which the utility plant was placed in service. The retirements, other plant transactions and plant additions were analyzed by the retirement rate method.

The survivor curve estimate for this account is the 65-R2.5 and is presented with the statistics for the period 2012-2021. The 65-R2.5 is set forth on page VI-13, is consistent with management outlook, and is within the typical service life range of 55 to 70 years for collection sewers.

The amortization periods selected for general plant Accounts 390, 393, 396 and 397 are discussed in the section, "Amortization of General Plant Accounts."

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**PART IV. CALCULATION OF ANNUAL AND  
ACCRUED DEPRECIATION**

## **PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION**

### **BOOK RESERVE**

The book reserve as of December 31, 2021, is the result of a bringforward of the book reserves established for all wastewater assets at time of acquisition. The projected book reserve as of December 31, 2022, is a bringforward of the December 31, 2021 book reserve based on projected accruals, retirements, cost of removal, salvage and other credits.

### **GROUP DEPRECIATION PROCEDURES**

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.



## **Single Unit of Property**

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left(1 - \frac{6}{10}\right) = \$400.$$

## **Remaining Life Annual Accruals**

The annual depreciation accruals as of December 31, 2022, are based on the straight line remaining life method using the equal life group procedure. For the purpose of calculating remaining life accruals as of December 31, 2022, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2022, are set forth in the Results of Study section of the report.

The remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of the vintage. The composite remaining life is derived by weighting the individual equal life group remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\sum \left( \frac{\text{Book Cost}}{\text{Life}} \times \text{Remaining Life} \right)}{\sum \frac{\text{Book Cost}}{\text{Life}}}$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated survivor curve.

The composite remaining life for the account is calculated by dividing the sum of the future book accruals by the sum of the remaining life annual accruals.

## **AMORTIZATION OF GENERAL PLANT ACCOUNTS**

In order to use a more efficient and cost effective accounting process for equipment recorded in general plant Accounts 390, 393, 396 and 397; amounts capitalized in these accounts are amortized rather than depreciated. Amortization as defined in the Uniform System of Accounts is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

The primary reasons for the amortization of certain general plant accounts is that the effort required to unitize additions, periodically inventory equipment and determine amounts to be retired for equipment recorded in these accounts is disproportionate to the original cost of the equipment when compared to other wastewater plant accounts.

Accounting for such equipment using an amortization concept consists of capitalization of amounts to these accounts based on the same criteria as used previously under depreciation accounting, amortization of the asset over a fixed period, retirement of the equipment at the end of the amortization period and recognition of any net salvage related to disposition of equipment in these accounts as a gain or loss. For equipment in these accounts that was placed in service prior to implementation of amortization accounting, the net book value by vintage amortized over the remaining amortization

period specified for each account and the original cost will be retired at the end of this period.

The amortization periods selected for each account or subaccount are based on a review of the existing depreciation rates for the accounts, typical service lives used for each type of equipment and a consideration of the period during which it is anticipated that most of the benefit of the equipment will be realized. The amortization periods are as follows:

<u>Account Number</u>	<u>Description</u>	<u>Amortization Period, Years</u>
390.4	Office Furniture and Equipment	20
390.5	Office Enterprise Software	5
393	Tools, Shop and Garage Equipment	25
396	Communication Equipment - SCADA	10
397	Miscellaneous Equipment	15

## **NET SALVAGE**

Experienced net salvage is incorporated in the results of the study as it was reported on the Company's books and records for the period January 1, 2018 through December 31, 2021, and estimated for the period January 1, 2022 through December 31, 2022. The calculation of the amortization is shown in Table 4 on page V-7. The amounts of salvage and removal cost by account for each year are set forth in the section beginning on page VIII-2.

Net salvage is presented in this manner to determine the amount of net salvage to be amortized to the cost of service for ratemaking purposes. In order to be consistent with this manner of recognizing net salvage, no adjustments for net salvage were made to the annual depreciation calculated for the individual accounts.

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## PART V. RESULTS OF STUDY

## **PART V. RESULTS OF STUDY**

### **DESCRIPTION OF SUMMARY TABULATIONS**

The results of the depreciation study are summarized in Table 1 which sets forth, by depreciable group, the estimated survivor curve, calculated annual accruals and book reserve related to net original cost and the annual amortization of net salvage. Table 2 presents the bringforward to December 31, 2022 of the book reserve as of December 31, 2021. Table 3 sets forth the calculation of estimated depreciation accruals for the twelve months ended December 31, 2022. Table 4 presents the amortization of experienced and estimated net salvage, by account, based on the five-year period, 2018-2022. The total amortization amount is incorporated in the total annual accrual in Table 1.

### **DESCRIPTION OF DETAILED TABULATIONS**

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and gross salvage and cost of removal for the years 2018-2022 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table plotted on the chart. A cumulative summary, by year installed, for utility plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-2. The tabulations of experienced and estimated net salvage, by year and account for the five-year period 2018-2022, are presented in the section beginning on page VIII-2.

In the first section, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by

a numeral followed by the type curve designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. In cases where only a segment of the estimated curve is used in the depreciation calculation, the numeral used for identification purposes is not a designation of the average life of the group. The titles of the charts indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which the retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation related to net original cost are presented in account sequence in the second section and indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, remaining life expectancy, and the calculated annual accrual.

Detailed tabulations setting forth the cost of removal, gross salvage and net salvage amounts, by account and year, are presented in the third section. The net salvage amounts, by account and year, are carried forward to Table 4, which presents the five-year amortization of net salvage.

THE YORK WATER COMPANY  
WASTEWATER ASSETS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF DECEMBER 31, 2022

	ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	(7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
	<b>NONDEPRECIABLE PLANT</b>							
353.20	LAND - COLLECTION		203,175.90					
353.30	LAND - PUMPING		305,427.08					
353.40	LAND - TREATMENT		148,906.39					
	<b>TOTAL NONDEPRECIABLE PLANT</b>		<b>657,509.37</b>					
	<b>DEPRECIABLE PLANT</b>							
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	60-R2.5	1,123,189.60	392,202	730,988	29,690	2.64	24.6
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	70-S1.5	6,998,657.36	542,526	6,456,130	165,979	2.37	38.9
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL PLANT	40-R2.5	22,872.25	12,084	10,788	496	2.17	21.8
355.00	POWER GENERATION EQUIPMENT	30-R2.5	628,598.76	181,399	447,200	24,070	3.83	18.6
360.20	COLLECTION SEWERS - FORCE	65-R2.5	1,613,022.38	479,148	1,133,874	28,667	1.78	39.6
361.20	COLLECTION SEWERS - GRAVITY	65-R2.5	17,151,667.70	4,009,885	13,141,783	311,281	1.81	42.2
361.21	COLLECTION SEWERS - MANHOLES	60-R3	2,322,154.58	605,168	1,716,987	43,888	1.89	39.1
361.22	COLLECTION SEWERS - MANHOLES - RELINING	50-R4	42,126.52	8,516	33,611	923	2.19	36.4
363.00	CUSTOMER SERVICE LINES	55-R2.5	3,013,240.75	808,764	2,204,477	65,815	2.18	33.5
363.21	CUSTOMER SERVICE LINES - CLEANOUTS	55-R2.5	301,099.45	77,456	223,643	6,433	2.14	34.8
371.00	PUMPING EQUIPMENT	35-S1.5	789,211.95	258,262	530,950	26,722	3.39	19.9
380.40	TREATMENT AND DISPOSAL EQUIPMENT	45-S2.5	2,565,145.64	593,540	1,971,606	58,846	2.29	33.5
382.00	OUTFALL SEWER LINES	40-S2.5	140,994.02	5,352	135,642	3,875	2.75	35.0
390.40	OFFICE FURNITURE AND EQUIPMENT	20-SQ	3,788.23	1,042	2,746	189	4.99	14.5
390.50	OFFICE ENTERPRISE SOFTWARE	5-SQ	76,477.08	68,856	7,621	7,621	9.97	1.0
391.00	TRANSPORTATION EQUIPMENT - TRUCKS	25-SQ	212,823.05	133,177	79,646	35,585	4.03	20.2
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	10-SQ	20,304.10	3,814	16,490	818	11.10	6.1
396.00	COMMUNICATION EQUIPMENT - SCADA	15-SQ	315,566.16	103,360	212,206	35,027	6.81	10.6
397.00	MISCELLANEOUS EQUIPMENT		29,233.21	8,079	21,154	1,992		
	<b>TOTAL DEPRECIABLE PLANT</b>		<b>37,370,172.79</b>	<b>8,292,630</b>	<b>29,077,542</b>	<b>847,917</b>	<b>2.27</b>	

THE YORK WATER COMPANY  
WASTEWATER ASSETS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF DECEMBER 31, 2022

ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>							
354.30							
354.40	60-R2.5 *	74,864.25	5,705	69,159	2,821	3.77	24.5
355.00	70-S1.5 *	236,722.85	17,612	219,111	8,743	3.69	25.1
360.20	30-R2.5	14,637.79	2,012	12,626	965	6.59	13.1
361.20	65-R2.5	24,289.59	1,133	23,137	560	2.31	41.3
361.21	65-R2.5	541,016.40	25,320	515,696	12,481	2.31	41.3
363.00	60-R3	26,786.06	1,353	25,433	668	2.49	38.1
371.00	55-R2.5	136,517.84	12,429	124,089	3,214	2.35	38.6
380.40	35-S1.5	7,919.97	899	7,021	431	5.44	16.3
	45-S2.5	56,165.25	4,628	51,537	2,117	3.77	24.3
		<b>1,118,900.00</b>	<b>71,091</b>	<b>1,047,809</b>	<b>32,000</b>	<b>2.86</b>	
<b>TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION</b>							
<b>AMORTIZATION OF NEGATIVE NET SALVAGE</b>							
				<b>4,291</b>			
<b>TOTAL WASTEWATER PLANT</b>							
		<b>36,908,782.16</b>	<b>8,221,539</b>	<b>28,029,733</b>	<b>820,208</b>		

\* Life Span Procedure was used. Curve Shown is Interim Survivor Curve.

\*\* Annual Accrual is Charged to Clearing Account by Asset.



THE YORK WATER COMPANY  
WASTEWATER ASSETS

TABLE 2. BRING FORWARD TO DECEMBER 31, 2022 OF BOOK DEPRECIATION RESERVE AS OF DECEMBER 31, 2021

ACCOUNT (1)	BOOK DEPRECIATION RESERVE AS OF 12/31/2021 (2)	+	TWELVE MONTHS 2022 ACCRUALS (3)	+	AMORTIZATION OF NET SALVAGE (4)	-	TWELVE MONTHS 2022 RETIREMENTS (5)	-	PROJECTED COST OF REMOVAL (6)	+	PROJECTED GROSS SALVAGE (7)	=	BOOK DEPRECIATION RESERVE AS OF 12/31/2022 (8)
<b>UTILITY PLANT</b>													
<b>DEPRECIABLE PLANT</b>													
354.30	362,213		29,989										392,202
354.40	420,263		126,100				3,762		75				542,526
354.70	11,579		505										12,084
355.00	161,742		19,657										181,399
360.20	450,275		28,873										479,148
361.20	3,722,043		296,675				8,412		421				4,009,885
361.21	560,163		43,978		1,027								605,168
361.22	7,593		923										8,516
363.00	735,165		67,497		6,102								808,764
363.21	70,952		6,504										77,456
371.00	232,577		25,685										258,262
380.40	534,892		58,648										593,540
382.00	3,415		1,937										5,352
390.40	853		189										1,042
390.50	53,606		15,250										68,856
391.00	97,592		35,585										133,177
393.00	2,998		816										3,814
396.00	72,086		31,274										103,360
397.00	6,085		1,994										8,079
<b>SUBTOTAL DEPRECIABLE PLANT</b>	<b>7,506,092</b>		<b>792,079</b>		<b>7,129</b>		<b>12,174</b>		<b>496</b>		<b>0</b>		<b>8,292,630</b>

THE YORK WATER COMPANY  
WASTEWATER ASSETS

TABLE 2. BRING FORWARD TO DECEMBER 31, 2022 OF BOOK DEPRECIATION RESERVE AS OF DECEMBER 31, 2021

ACCOUNT (1)	BOOK DEPRECIATION RESERVE AS OF 12/31/2021 (2)	+	TWELVE MONTHS 2022 ACCRUALS (3)	+	AMORTIZATION OF NET SALVAGE (4)	-	TWELVE MONTHS 2022 RETIREMENTS (5)	-	PROJECTED COST OF REMOVAL (6)	+	PROJECTED GROSS SALVAGE (7)	=	BOOK DEPRECIATION RESERVE AS OF 12/31/2022 (8)
<b>CONTRIBUTIONS</b>													
354.30	2,860		2,845										5,705
354.40	8,806		8,806										17,612
355.00	1,020		992										2,012
360.20	568		565										1,133
361.20	12,714		12,606										25,320
361.21	678		675										1,353
363.00	9,377		3,052										12,429
371.00	455		444										899
380.40	2,494		2,134										4,628
	<b>38,972</b>		<b>32,119</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>71,091</b>
<b>SUBTOTAL CONTRIBUTIONS</b>													
	<b>7,467,120</b>		<b>759,960</b>		<b>7,129</b>		<b>12,174</b>		<b>496</b>		<b>0</b>		<b>8,221,539</b>
<b>TOTAL UTILITY PLANT</b>													

**THE YORK WATER COMPANY  
WASTEWATER ASSETS**

**TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022**

DEPRECIABLE GROUP (1)	ORIGINAL COST AS OF 12/31/2021 (2)	ORIGINAL COST AS OF 12/31/2022 (3)	ANNUAL ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)
<b>NONDEPRECIABLE PLANT</b>				
353.30 LAND - PUMPING	203,175.90	203,175.90		0
353.30 LAND - PUMPING	305,427.08	305,427.08		0
353.40 LAND - TREATMENT	148,906.39	148,906.39		0
<b>TOTAL NONDEPRECIABLE PLANT</b>	<b>657,509.37</b>	<b>657,509.37</b>		<b>0</b>
<b>DEPRECIABLE PLANT</b>				
354.30 STRUCTURES AND IMPROVEMENTS - PUMPING	1,123,189.60	1,123,189.60	2.67	29,989
354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT	3,422,804.50	6,998,657.36	2.42	126,100
354.70 STRUCTURES AND IMPROVEMENTS - GENERAL PLANT	22,872.25	22,872.25	2.21	505
355.00 POWER GENERATION EQUIPMENT	439,729.79	628,598.76	3.68	19,657
360.20 COLLECTION SEWERS - FORCE	1,613,022.38	1,613,022.38	1.79	28,873
361.20 COLLECTION SEWERS - GRAVITY	15,630,132.25	17,151,667.70	1.81	296,675
361.21 COLLECTION SEWERS - MANHOLES	2,307,154.58	2,322,154.58	1.90	43,978
361.22 COLLECTION SEWERS - MANHOLES - RELINING	42,126.52	42,126.52	2.19	923
363.00 CUSTOMER SERVICE LINES	3,013,240.75	3,013,240.75	2.24	67,497
363.21 CUSTOMER SERVICE LINES - CLEANOUTS	301,099.45	301,099.45	2.16	6,504
371.00 PUMPING EQUIPMENT	691,211.95	789,211.95	3.47	25,685
380.40 TREATMENT AND DISPOSAL EQUIPMENT	2,534,645.64	2,565,145.64	2.30	58,648
382.00 OUTFALL SEWER LINES	10,962.50	140,994.02	2.55	1,937
390.40 OFFICE FURNITURE AND EQUIPMENT	3,788.23	3,788.23	4.99	189
390.50 OFFICE ENTERPRISE SOFTWARE	76,477.08	76,477.08	19.94	15,250
391.00 TRANSPORTATION EQUIPMENT - TRUCKS	212,823.05	212,823.05	**	35,585
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	20,304.10	20,304.10	4.02	816
396.00 COMMUNICATION EQUIPMENT - SCADA	189,253.96	315,566.16	12.39	31,274
397.00 MISCELLANEOUS EQUIPMENT	29,233.21	29,233.21	6.82	1,994
<b>TOTAL DEPRECIABLE PLANT</b>	<b>31,684,071.79</b>	<b>37,370,172.79</b>		<b>792,079</b>
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
354.30 STRUCTURES AND IMPROVEMENTS - PUMPING	74,864.25	74,864.25	3.80	2,845
354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT	236,722.85	236,722.85	3.72	8,806
355.00 POWER GENERATION EQUIPMENT	14,637.79	14,637.79	6.78	992
360.20 COLLECTION SEWERS - FORCE	24,269.59	24,269.59	2.33	565
361.20 COLLECTION SEWERS - GRAVITY	541,016.40	541,016.40	2.33	12,606
361.21 COLLECTION SEWERS - MANHOLES	26,786.06	26,786.06	2.52	675
363.00 CUSTOMER SERVICE LINES	118,917.84	136,517.84	2.39	3,052
371.00 PUMPING EQUIPMENT	7,919.97	7,919.97	5.61	444
380.40 TREATMENT AND DISPOSAL EQUIPMENT	56,165.25	56,165.25	3.80	2,134
<b>TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION</b>	<b>1,101,300.00</b>	<b>1,118,900.00</b>		<b>32,119</b>
<b>TOTAL UTILITY PLANT</b>	<b>31,240,281.16</b>	<b>36,908,782.16</b>		<b>759,960</b>

\*\* Annual Accrual is charged to Clearing Account by Asset

THE YORK WATER COMPANY  
WASTEWATER ASSETS

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

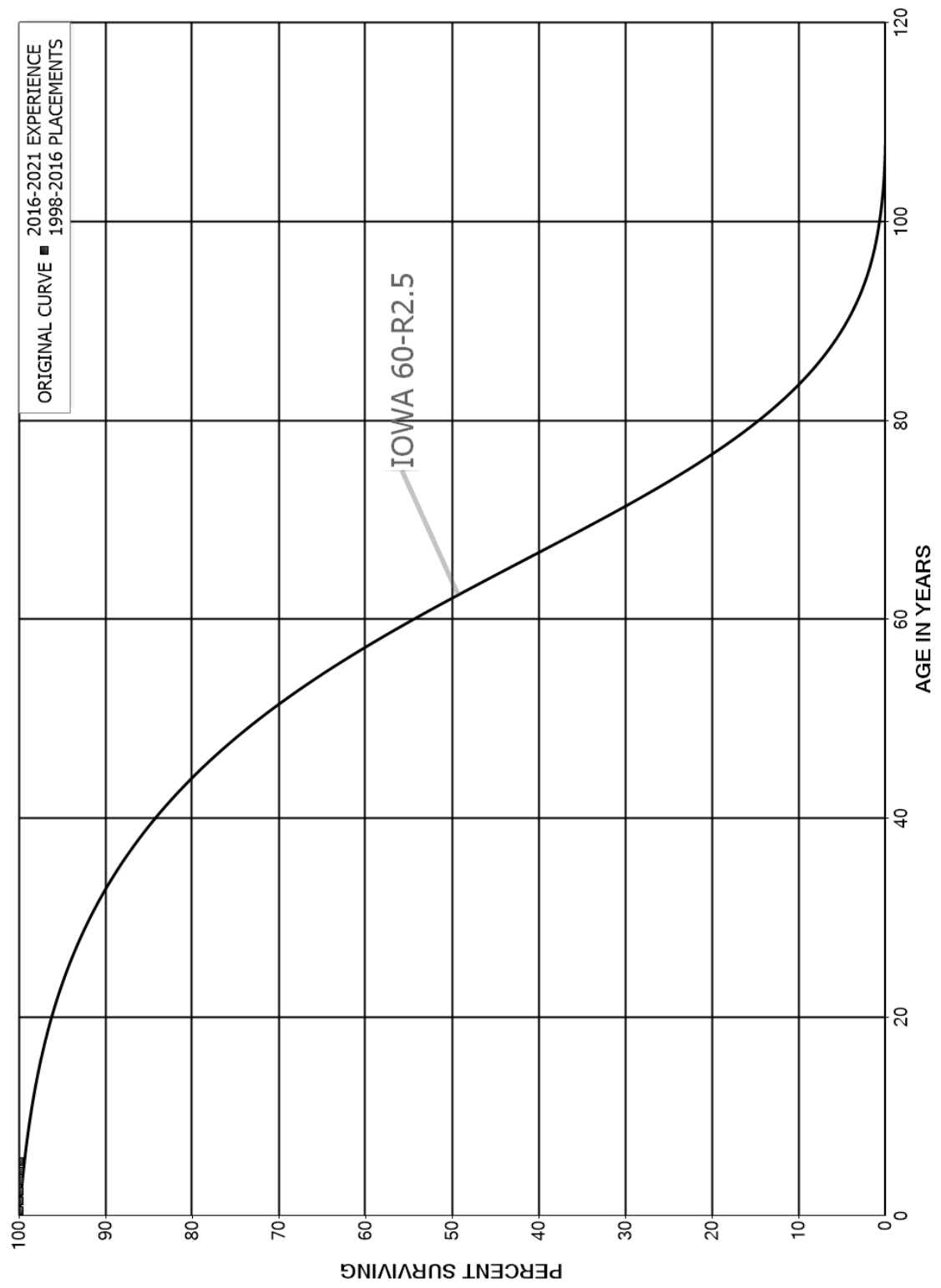
ACCOUNT (1)	2018		2019		2020		2021		2022		NET SALVAGE (12)*	SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
354.40											(75)	(15)
361.20											(421)	(84)
363.00								20,958			(20,958)	(4,192)
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,958</b>	<b>0</b>	<b>0</b>	<b>(21,454)</b>	<b>(4,291)</b>

\* Column (12) equals the summation of Columns (2) through (11).

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## **PART VI. SERVICE LIFE STATISTICS**

THE YORK WATER COMPANY  
 WASTEWATER ASSETS  
 ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - PUMPING  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



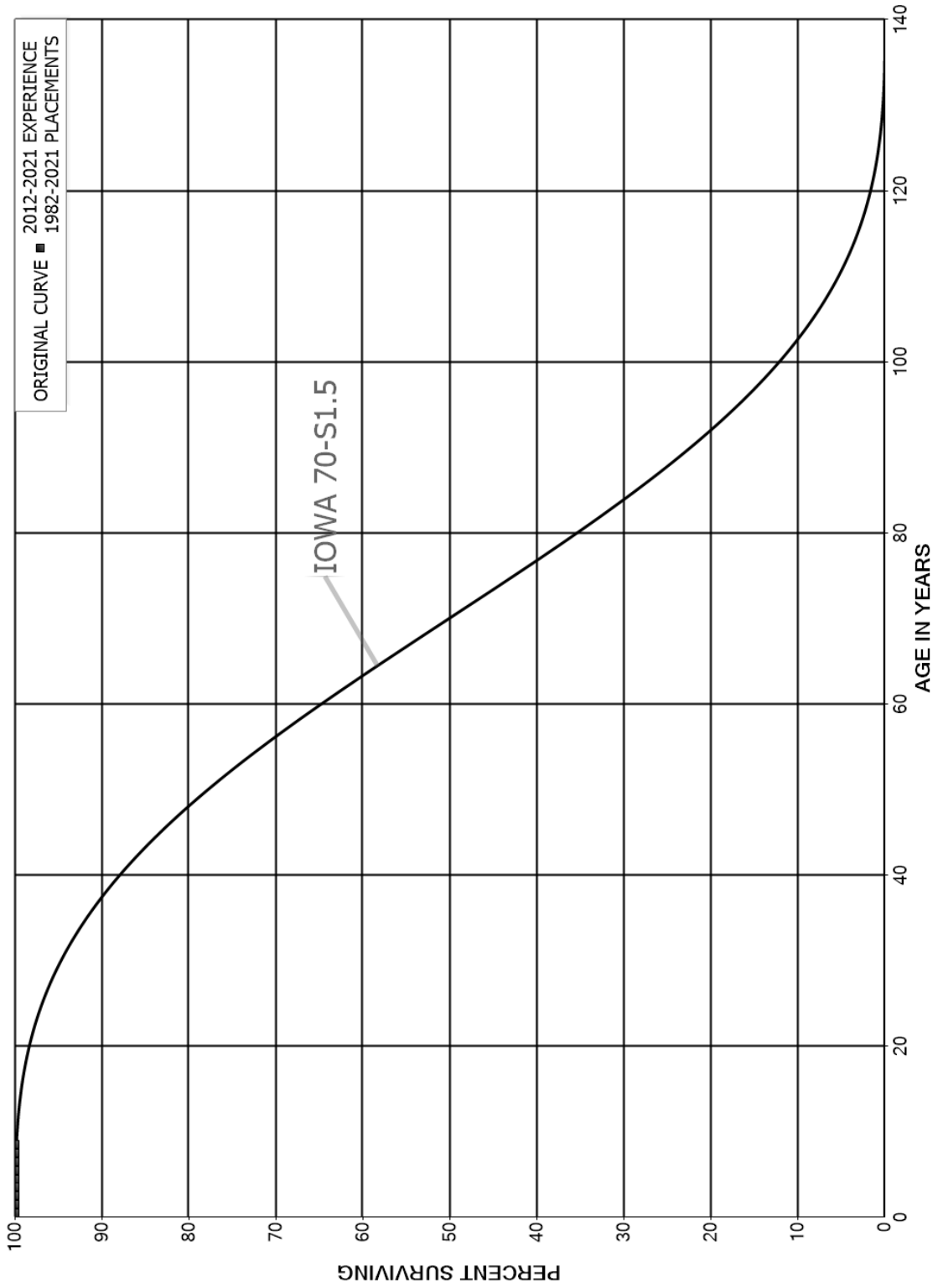
THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - PUMPING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1998-2016			EXPERIENCE BAND 2016-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	35,492		0.0000	1.0000	100.00
0.5	35,492		0.0000	1.0000	100.00
1.5	35,492		0.0000	1.0000	100.00
2.5	35,492		0.0000	1.0000	100.00
3.5	35,492		0.0000	1.0000	100.00
4.5	35,492		0.0000	1.0000	100.00
5.5					100.00
6.5					
7.5					
8.5					
9.5					
10.5	178,414		0.0000		
11.5	36,750		0.0000		
12.5					
13.5					
14.5	92,917		0.0000		
15.5	353,394		0.0000		
16.5	87,699		0.0000		
17.5					
18.5					
19.5					
20.5	519,140		0.0000		
21.5	25,176		0.0000		
22.5	25,176		0.0000		
23.5					

THE YORK WATER COMPANY  
 WASTEWATER ASSETS  
 ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





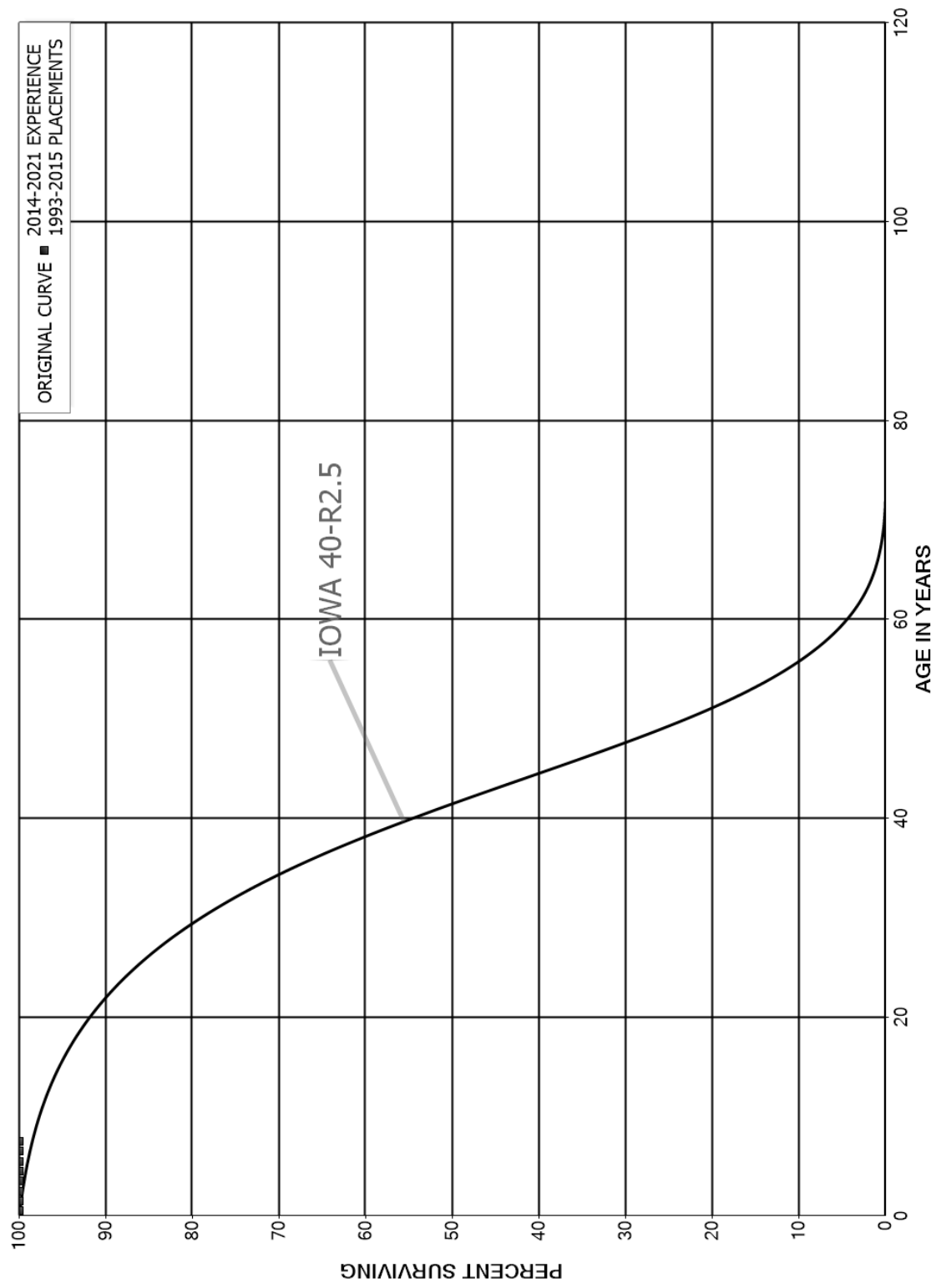
THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1982-2021			EXPERIENCE BAND 2012-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,557,969		0.0000	1.0000	100.00
0.5	182,587		0.0000	1.0000	100.00
1.5	176,610		0.0000	1.0000	100.00
2.5	77,776		0.0000	1.0000	100.00
3.5	71,923		0.0000	1.0000	100.00
4.5	71,923		0.0000	1.0000	100.00
5.5	67,640		0.0000	1.0000	100.00
6.5	55,721		0.0000	1.0000	100.00
7.5	47,114		0.0000	1.0000	100.00
8.5					100.00
9.5					
10.5					
11.5					
12.5	10,938		0.0000		
13.5	10,938		0.0000		
14.5	352,525		0.0000		
15.5	541,962		0.0000		
16.5	234,091		0.0000		
17.5	44,653		0.0000		
18.5	44,653		0.0000		
19.5	44,653		0.0000		
20.5	145,693		0.0000		
21.5	145,693		0.0000		
22.5	134,755		0.0000		
23.5	226,251		0.0000		
24.5	226,251		0.0000		
25.5	134,755		0.0000		
26.5	101,040		0.0000		
27.5	101,040		0.0000		
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5	90,770		0.0000		
38.5	90,770		0.0000		
39.5					

THE YORK WATER COMPANY  
 WASTEWATER ASSETS  
 ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL PLANT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL PLANT

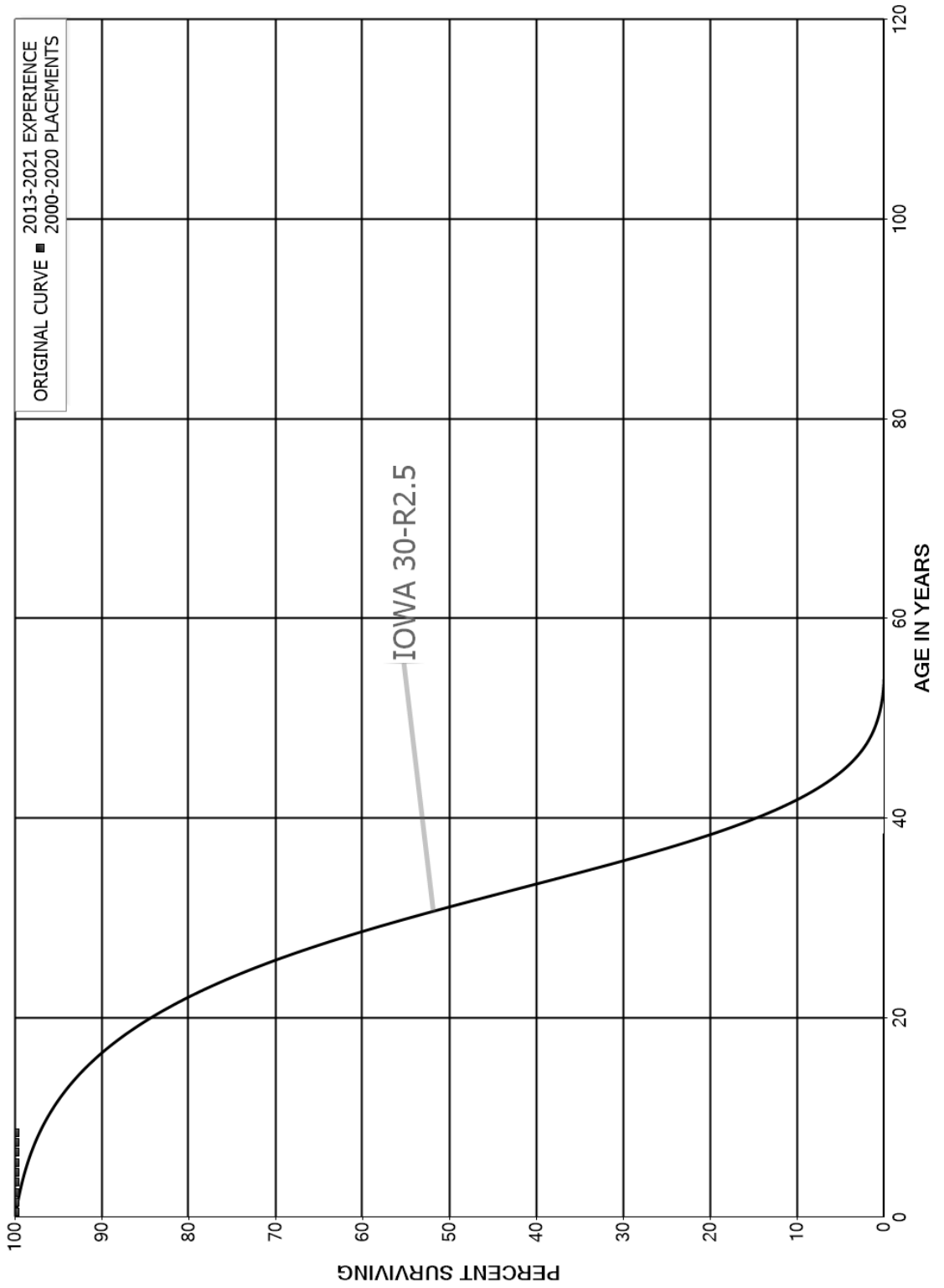
ORIGINAL LIFE TABLE

PLACEMENT BAND 1993-2015

EXPERIENCE BAND 2014-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,872		0.0000	1.0000	100.00
0.5	10,872		0.0000	1.0000	100.00
1.5	10,872		0.0000	1.0000	100.00
2.5	10,872		0.0000	1.0000	100.00
3.5	10,872		0.0000	1.0000	100.00
4.5	10,872		0.0000	1.0000	100.00
5.5	10,872		0.0000	1.0000	100.00
6.5	7,838		0.0000	1.0000	100.00
7.5					100.00
8.5					
9.5					
10.5					
11.5					
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5	12,000		0.0000		
21.5	12,000		0.0000		
22.5	12,000		0.0000		
23.5	12,000		0.0000		
24.5	12,000		0.0000		
25.5	12,000		0.0000		
26.5	12,000		0.0000		
27.5	12,000		0.0000		
28.5					

THE YORK WATER COMPANY  
 WASTEWATER ASSETS  
 ACCOUNT 355.00 POWER GENERATION EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



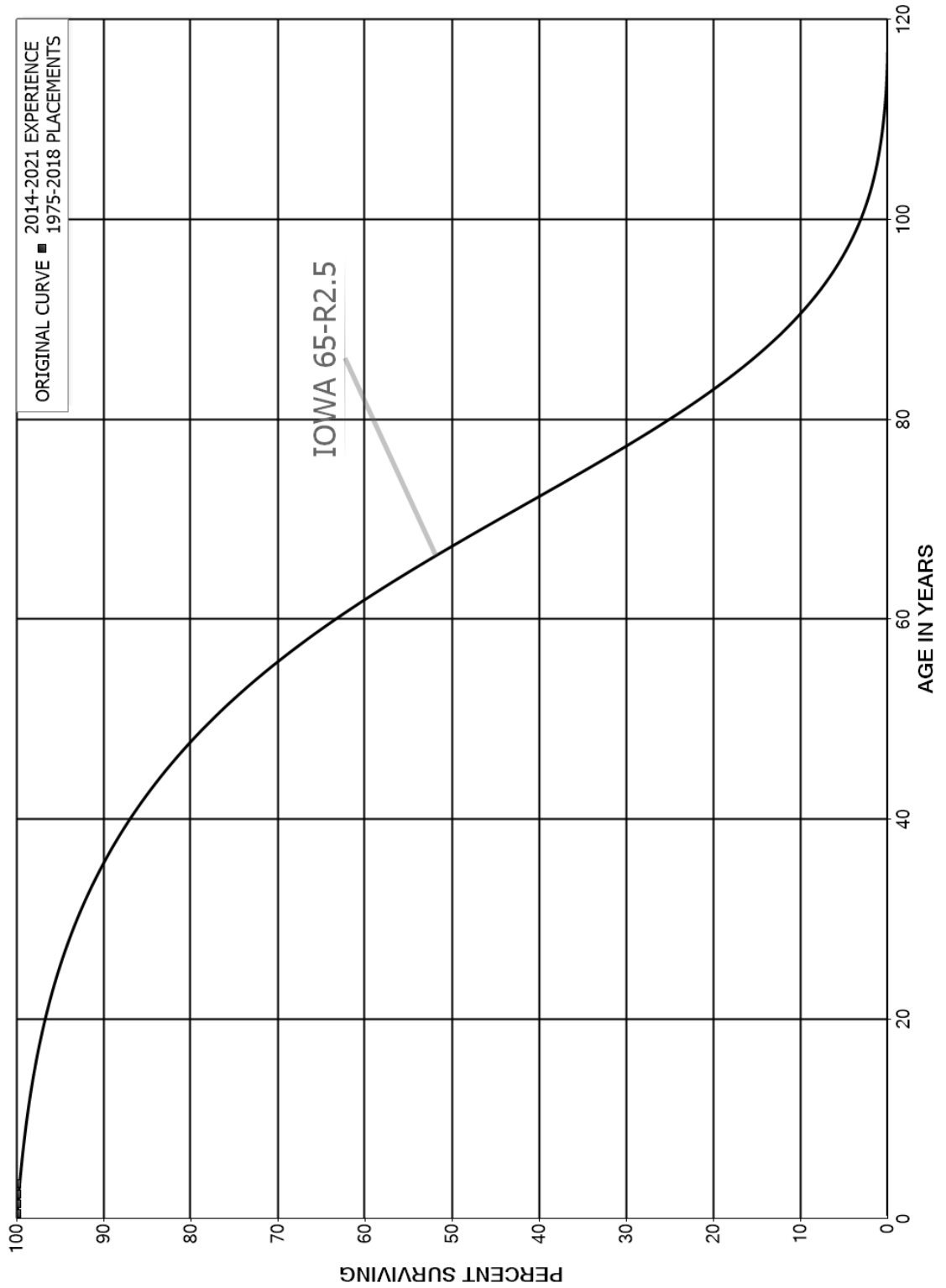
THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 355.00 POWER GENERATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2000-2020			EXPERIENCE BAND 2013-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	253,426		0.0000	1.0000	100.00
0.5	253,426		0.0000	1.0000	100.00
1.5	203,705		0.0000	1.0000	100.00
2.5	203,705		0.0000	1.0000	100.00
3.5	203,705		0.0000	1.0000	100.00
4.5	203,705		0.0000	1.0000	100.00
5.5	203,705		0.0000	1.0000	100.00
6.5	203,705		0.0000	1.0000	100.00
7.5	38,578		0.0000	1.0000	100.00
8.5					100.00
9.5					
10.5	25,813		0.0000		
11.5					
12.5					
13.5					
14.5	32,836		0.0000		
15.5	69,242		0.0000		
16.5					
17.5					
18.5					
19.5					
20.5	91,250		0.0000		
21.5					

THE YORK WATER COMPANY  
 WASTEWATER ASSETS  
 ACCOUNT 360.20 COLLECTION SEWERS - FORCE  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 360.20 COLLECTION SEWERS - FORCE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1975-2018			EXPERIENCE BAND 2014-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,167		0.0000	1.0000	100.00
0.5	17,167		0.0000	1.0000	100.00
1.5	17,167		0.0000	1.0000	100.00
2.5	17,167		0.0000	1.0000	100.00
3.5					100.00
4.5					
5.5					
6.5					
7.5					
8.5					
9.5					
10.5					
11.5	116,297		0.0000		
12.5					
13.5	27,924		0.0000		
14.5	629,319		0.0000		
15.5	115,449		0.0000		
16.5	76,320		0.0000		
17.5	27,924		0.0000		
18.5	27,924		0.0000		
19.5	27,924		0.0000		
20.5	581,185		0.0000		
21.5	606,852		0.0000		
22.5	332,534		0.0000		
23.5	59,662		0.0000		
24.5	59,662		0.0000		
25.5	59,662		0.0000		
26.5	59,662		0.0000		
27.5	59,662		0.0000		
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

THE YORK WATER COMPANY  
WASTEWATER ASSETS

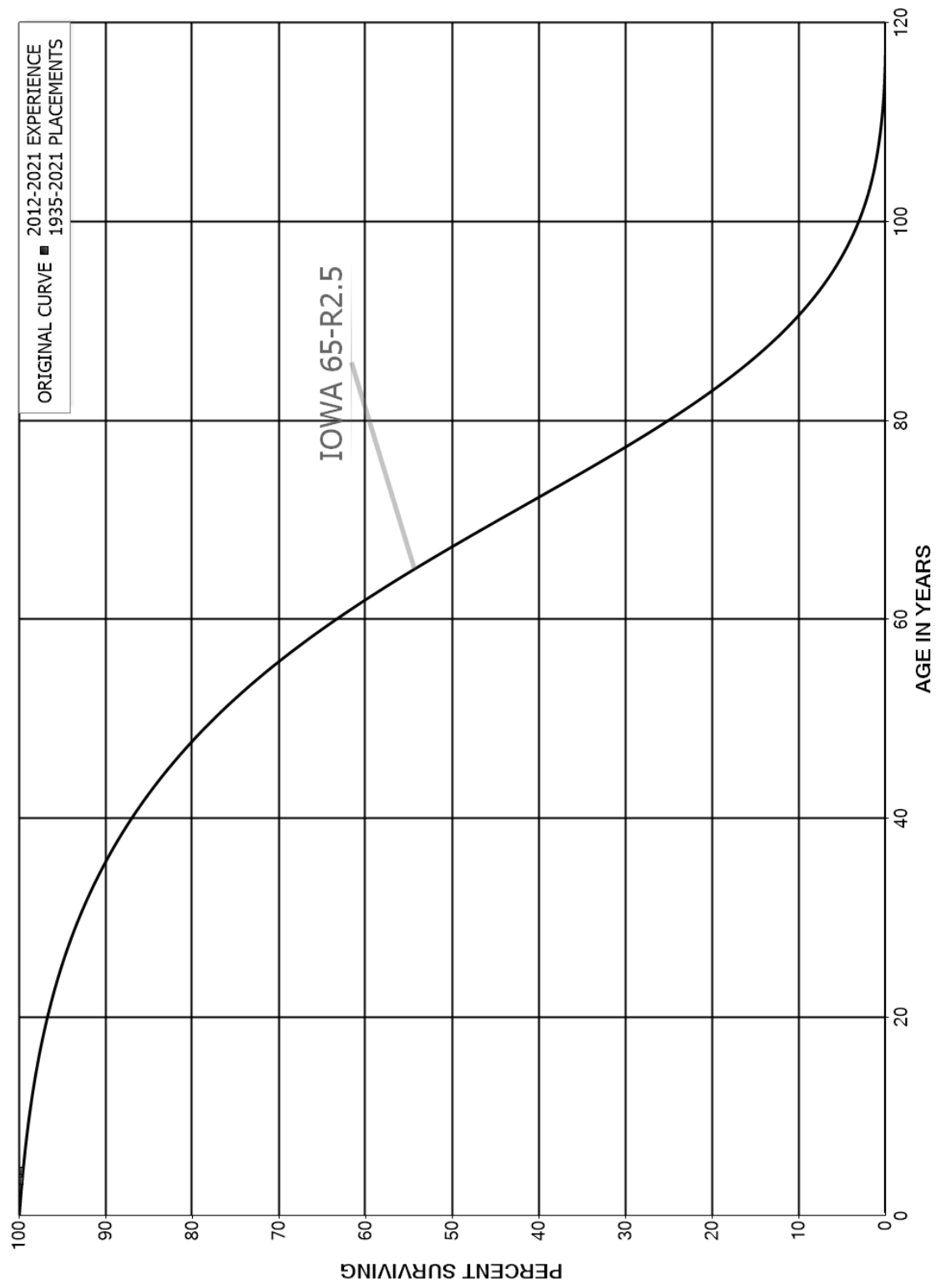
ACCOUNT 360.20 COLLECTION SEWERS - FORCE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1975-2018			EXPERIENCE BAND 2014-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5	7,347		0.0000		
42.5	7,347		0.0000		
43.5	7,347		0.0000		
44.5	7,347		0.0000		
45.5	7,347		0.0000		
46.5					



THE YORK WATER COMPANY  
 WASTEWATER ASSETS  
 ACCOUNT 361.20 COLLECTION SEWERS - GRAVITY  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 361.20 COLLECTION SEWERS - GRAVITY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1935-2021			EXPERIENCE BAND 2012-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,260,619		0.0000	1.0000	100.00
0.5	42,091		0.0000	1.0000	100.00
1.5	42,091		0.0000	1.0000	100.00
2.5	509,620		0.0000	1.0000	100.00
3.5	989,877		0.0000	1.0000	100.00
4.5					100.00
5.5	316,885		0.0000		
6.5	56,391		0.0000		
7.5	162,673		0.0000		
8.5	261,301		0.0000		
9.5	299,532		0.0000		
10.5	223,020		0.0000		
11.5	2,089,721		0.0000		
12.5	2,205,435		0.0000		
13.5	1,021,232		0.0000		
14.5	2,830,873		0.0000		
15.5	2,790,931		0.0000		
16.5	1,169,846		0.0000		
17.5	478,657		0.0000		
18.5	557,310		0.0000		
19.5	267,914		0.0000		
20.5	2,939,917		0.0000		
21.5	2,817,342		0.0000		
22.5	2,266,412		0.0000		
23.5	513,867		0.0000		
24.5	647,295		0.0000		
25.5	647,295		0.0000		
26.5	405,013		0.0000		
27.5	465,851		0.0000		
28.5	60,838		0.0000		
29.5					
30.5					
31.5					
32.5					
33.5	141,313		0.0000		
34.5	141,313		0.0000		
35.5					
36.5					
37.5	196,170		0.0000		
38.5	196,170		0.0000		

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 361.20 COLLECTION SEWERS - GRAVITY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1935-2021			EXPERIENCE BAND 2012-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5	5,400		0.0000		
42.5	21,187		0.0000		
43.5	21,187		0.0000		
44.5	21,187		0.0000		
45.5	21,187		0.0000		
46.5	31,626		0.0000		
47.5	15,839	92	0.0058		
48.5	15,747		0.0000		
49.5	15,747		0.0000		
50.5	15,747		0.0000		
51.5					
52.5					
53.5	8,039		0.0000		
54.5	8,039		0.0000		
55.5	8,039		0.0000		
56.5	8,039		0.0000		
57.5	8,039		0.0000		
58.5					
59.5					
60.5	23,485		0.0000		
61.5	23,485		0.0000		
62.5	23,485		0.0000		
63.5	23,485		0.0000		
64.5	23,485		0.0000		
65.5	4,519		0.0000		
66.5	4,519	52	0.0114		
67.5	4,467		0.0000		
68.5	4,467		0.0000		
69.5	4,467		0.0000		
70.5					
71.5	490		0.0000		
72.5	490		0.0000		
73.5	14,270		0.0000		
74.5	14,521	42	0.0029		
75.5	14,994		0.0000		
76.5	15,465		0.0000		
77.5	15,465		0.0000		
78.5	1,727		0.0000		

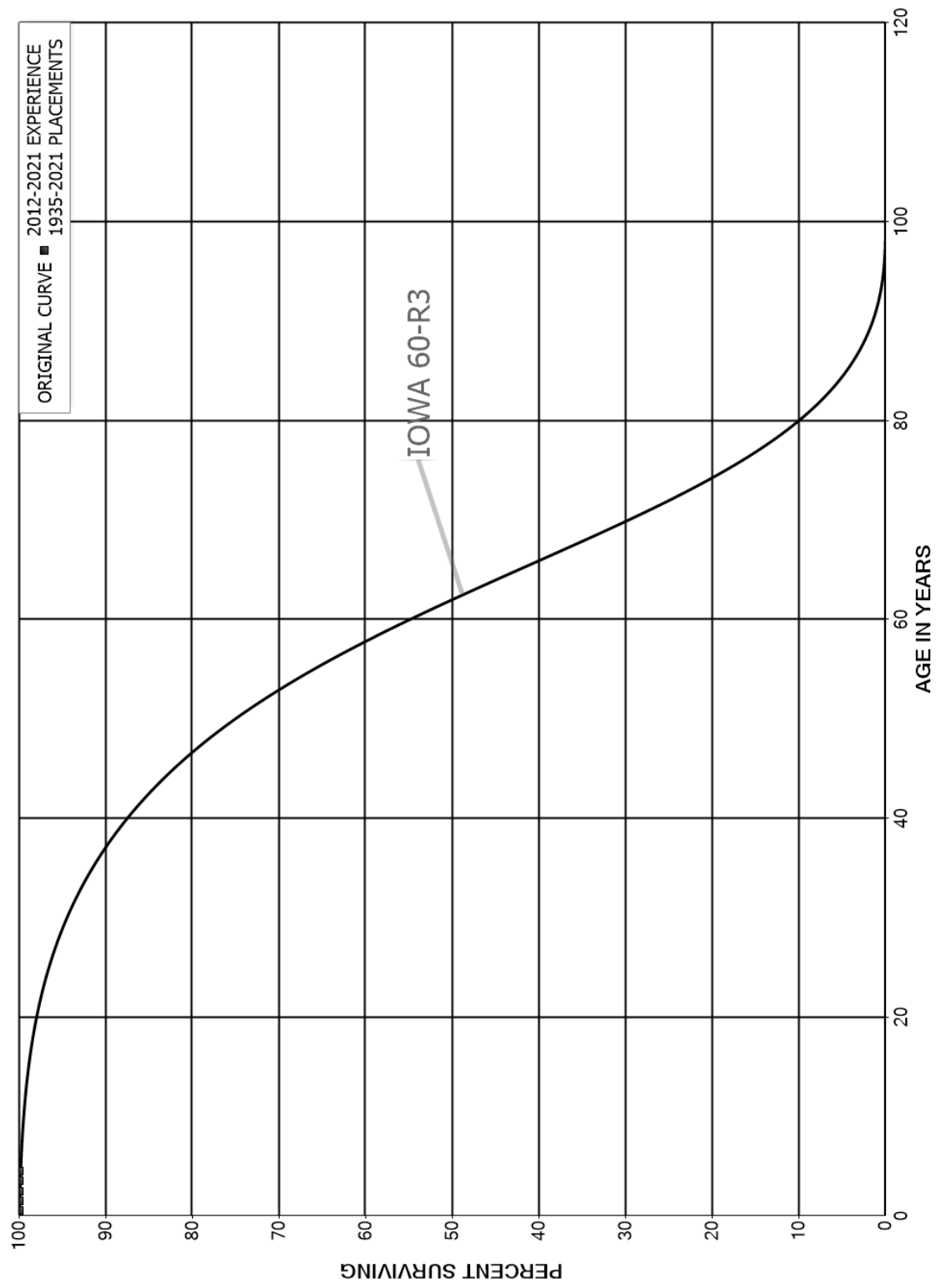
THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 361.20 COLLECTION SEWERS - GRAVITY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1935-2021			EXPERIENCE BAND 2012-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,476		0.0000		
80.5	24,817		0.0000		
81.5	87,542		0.0000		
82.5	87,542		0.0000		
83.5	87,542		0.0000		
84.5	87,542		0.0000		
85.5	63,684		0.0000		
86.5					

THE YORK WATER COMPANY  
 WASTEWATER ASSETS  
 ACCOUNT 361.21 COLLECTION SEWERS - MANHOLES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 361.21 COLLECTION SEWERS - MANHOLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1935-2021			EXPERIENCE BAND 2012-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	75,122		0.0000	1.0000	100.00
0.5	30,540		0.0000	1.0000	100.00
1.5	16,545		0.0000	1.0000	100.00
2.5	20,322		0.0000	1.0000	100.00
3.5	155,557		0.0000	1.0000	100.00
4.5					100.00
5.5	83,028		0.0000		
6.5	24,959		0.0000		
7.5	43,139		0.0000		
8.5	75,494		0.0000		
9.5	96,036		0.0000		
10.5	330,282		0.0000		
11.5	493,082		0.0000		
12.5	194,403		0.0000		
13.5	312,814		0.0000		
14.5	393,599		0.0000		
15.5	321,137		0.0000		
16.5	197,306	1,547	0.0078		
17.5	148,967		0.0000		
18.5	174,510		0.0000		
19.5	91,858		0.0000		
20.5	377,723		0.0000		
21.5	326,734	8,493	0.0260		
22.5	221,081	8,493	0.0384		
23.5	88,910	5,624	0.0632		
24.5	88,666		0.0000		
25.5	88,666		0.0000		
26.5	54,839		0.0000		
27.5	54,839		0.0000		
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5	18,716		0.0000		
38.5	18,716		0.0000		

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 361.21 COLLECTION SEWERS - MANHOLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1935-2021			EXPERIENCE BAND 2012-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5	470		0.0000		
42.5	1,532		0.0000		
43.5	1,532		0.0000		
44.5	1,532		0.0000		
45.5	1,532		0.0000		
46.5	1,873		0.0000		
47.5	811		0.0000		
48.5	811		0.0000		
49.5	811		0.0000		
50.5	811		0.0000		
51.5					
52.5					
53.5	811		0.0000		
54.5	811		0.0000		
55.5	811		0.0000		
56.5	811		0.0000		
57.5	811		0.0000		
58.5					
59.5					
60.5	1,376		0.0000		
61.5	1,376		0.0000		
62.5	1,376		0.0000		
63.5	1,376		0.0000		
64.5	1,376		0.0000		
65.5	217		0.0000		
66.5	217		0.0000		
67.5	217		0.0000		
68.5	217		0.0000		
69.5	217		0.0000		
70.5					
71.5	42		0.0000		
72.5	42		0.0000		
73.5	806		0.0000		
74.5	845		0.0000		
75.5	882		0.0000		
76.5	877		0.0000		
77.5	877		0.0000		
78.5	113		0.0000		

THE YORK WATER COMPANY  
WASTEWATER ASSETS

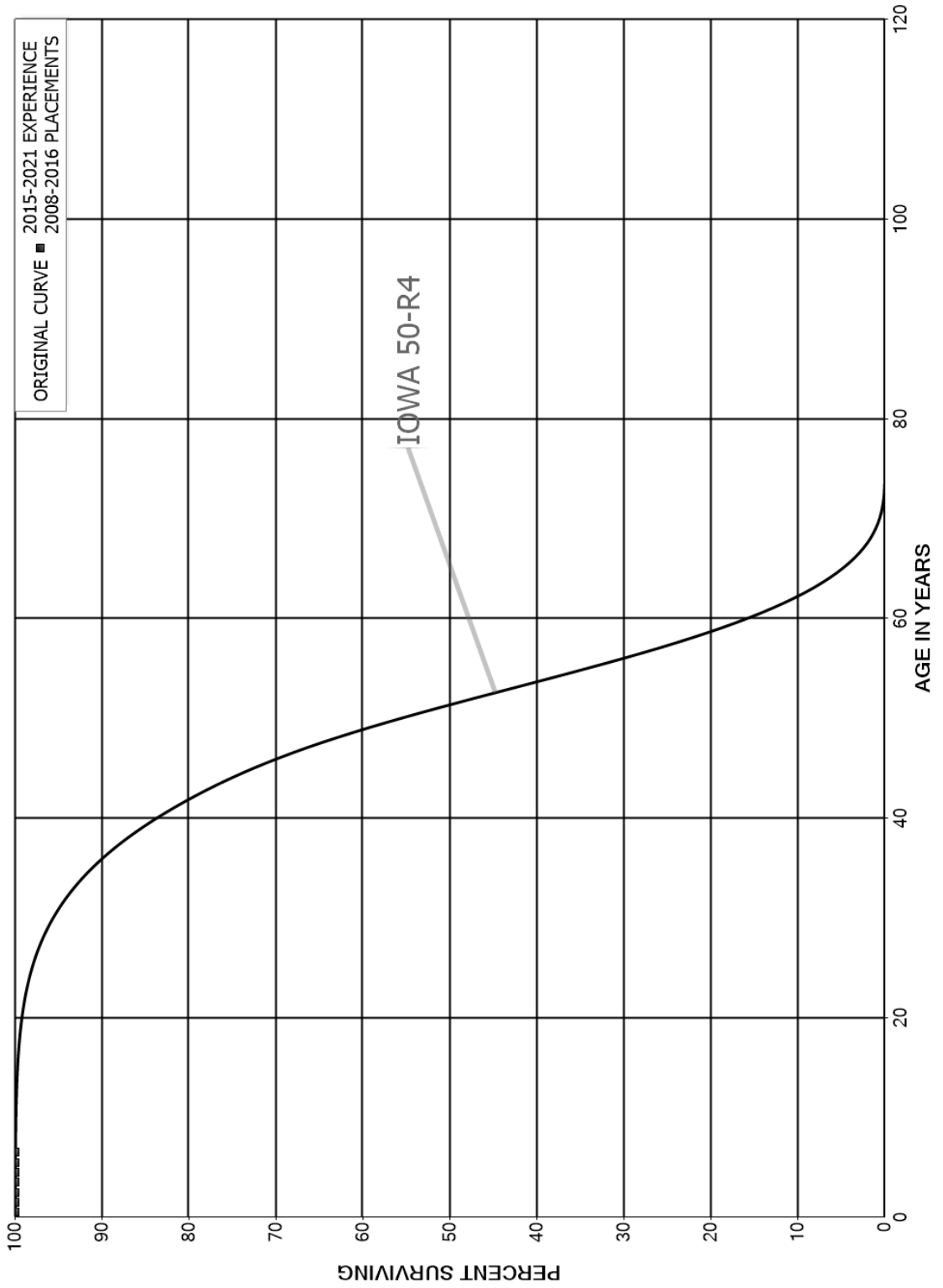
ACCOUNT 361.21 COLLECTION SEWERS - MANHOLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1935-2021			EXPERIENCE BAND 2012-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	74		0.0000		
80.5	1,453		0.0000		
81.5	5,115		0.0000		
82.5	5,115		0.0000		
83.5	5,115		0.0000		
84.5	5,115		0.0000		
85.5	3,699		0.0000		
86.5					



THE YORK WATER COMPANY  
 WASTEWATER ASSETS  
 ACCOUNT 361.22 COLLECTION SEWERS - MANHOLES - RELINING  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



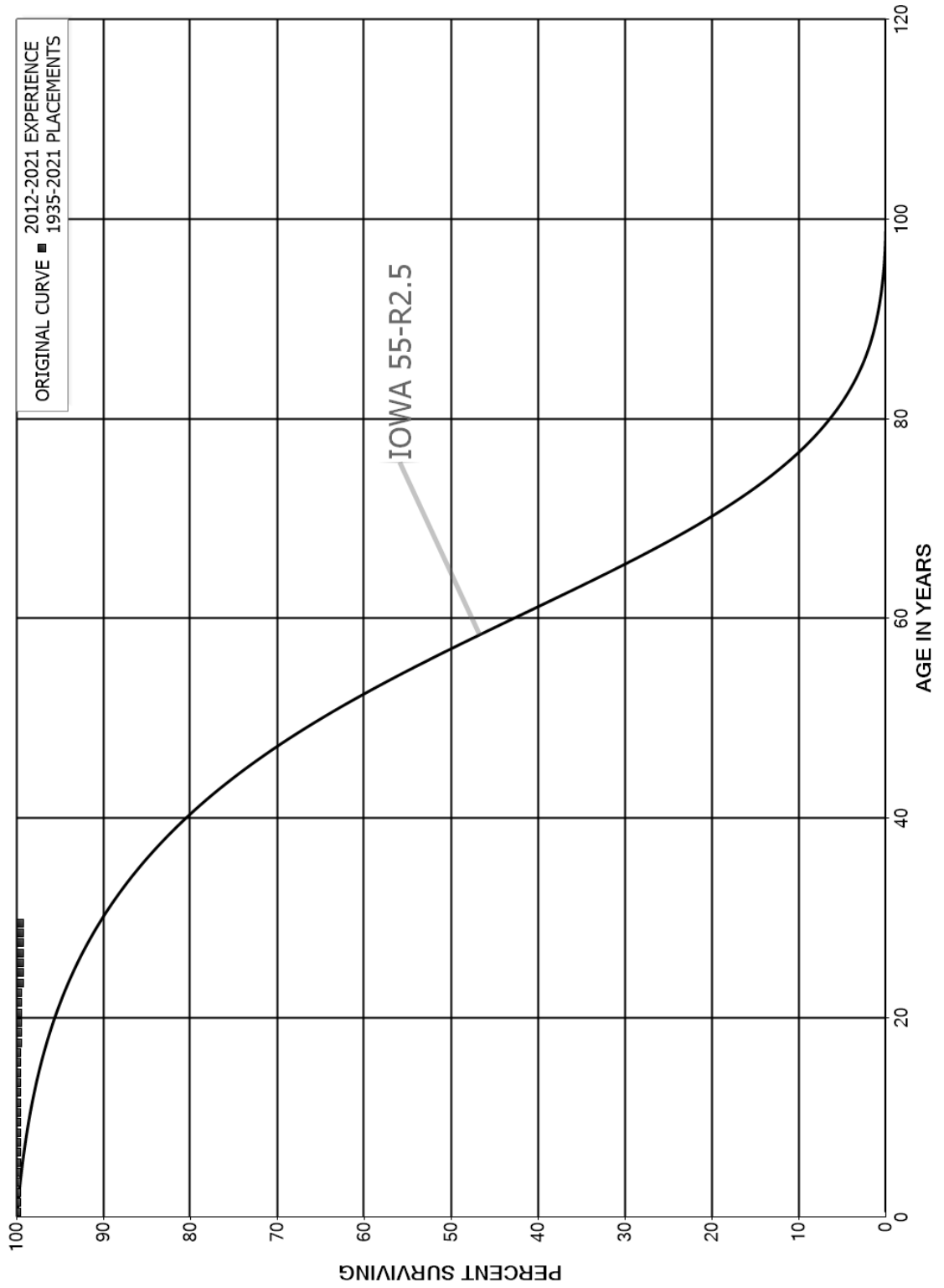
THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 361.22 COLLECTION SEWERS - MANHOLES - RELINING

ORIGINAL LIFE TABLE

PLACEMENT BAND 2008-2016			EXPERIENCE BAND 2015-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,500		0.0000	1.0000	100.00
0.5	20,500		0.0000	1.0000	100.00
1.5	20,500		0.0000	1.0000	100.00
2.5	20,500		0.0000	1.0000	100.00
3.5	20,500		0.0000	1.0000	100.00
4.5	20,500		0.0000	1.0000	100.00
5.5	9,600		0.0000	1.0000	100.00
6.5					100.00
7.5					
8.5	21,627		0.0000		
9.5	21,627		0.0000		
10.5	21,627		0.0000		
11.5	21,627		0.0000		
12.5	21,627		0.0000		
13.5					

THE YORK WATER COMPANY  
 WASTEWATER ASSETS  
 ACCOUNT 363.00 CUSTOMER SERVICE LINES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 363.00 CUSTOMER SERVICE LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1935-2021			EXPERIENCE BAND 2012-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	417,189		0.0000	1.0000	100.00
0.5	23,216		0.0000	1.0000	100.00
1.5	15,755		0.0000	1.0000	100.00
2.5	57,249		0.0000	1.0000	100.00
3.5	223,788		0.0000	1.0000	100.00
4.5	6,201		0.0000	1.0000	100.00
5.5	77,790		0.0000	1.0000	100.00
6.5	31,853		0.0000	1.0000	100.00
7.5	80,544		0.0000	1.0000	100.00
8.5	113,325		0.0000	1.0000	100.00
9.5	110,928		0.0000	1.0000	100.00
10.5	85,709		0.0000	1.0000	100.00
11.5	234,147		0.0000	1.0000	100.00
12.5	375,346		0.0000	1.0000	100.00
13.5	320,301		0.0000	1.0000	100.00
14.5	482,009		0.0000	1.0000	100.00
15.5	512,256		0.0000	1.0000	100.00
16.5	306,385	642	0.0021	0.9979	100.00
17.5	193,809		0.0000	1.0000	99.79
18.5	193,977		0.0000	1.0000	99.79
19.5	112,580		0.0000	1.0000	99.79
20.5	694,715		0.0000	1.0000	99.79
21.5	621,729		0.0000	1.0000	99.79
22.5	460,698	686	0.0015	0.9985	99.79
23.5	94,505		0.0000	1.0000	99.64
24.5	104,891		0.0000	1.0000	99.64
25.5	104,891		0.0000	1.0000	99.64
26.5	50,233		0.0000	1.0000	99.64
27.5	55,020		0.0000	1.0000	99.64
28.5	4,787		0.0000	1.0000	99.64
29.5					99.64
30.5					
31.5					
32.5					
33.5	11,150		0.0000		
34.5	11,150		0.0000		
35.5					
36.5					
37.5	15,630		0.0000		
38.5	15,630		0.0000		

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 363.00 CUSTOMER SERVICE LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1935-2021			EXPERIENCE BAND 2012-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5	1,740		0.0000		
42.5	16,381		0.0000		
43.5	16,381		0.0000		
44.5	16,381		0.0000		
45.5	16,381		0.0000		
46.5	14,781		0.0000		
47.5	140		0.0000		
48.5	140		0.0000		
49.5	140		0.0000		
50.5	140		0.0000		
51.5					
52.5					
53.5	4,124		0.0000		
54.5	4,124		0.0000		
55.5	4,124		0.0000		
56.5	4,124		0.0000		
57.5	4,124		0.0000		
58.5					
59.5					
60.5	7,241		0.0000		
61.5	7,241		0.0000		
62.5	7,241		0.0000		
63.5	7,241		0.0000		
64.5	7,241		0.0000		
65.5	1,179		0.0000		
66.5	1,179		0.0000		
67.5	1,179		0.0000		
68.5	1,179		0.0000		
69.5	1,179		0.0000		
70.5					
71.5	150		0.0000		
72.5	150		0.0000		
73.5	5,186		0.0000		
74.5	5,412		0.0000		
75.5	5,545		0.0000		
76.5	6,781		0.0000		
77.5	6,781		0.0000		
78.5	1,745		0.0000		

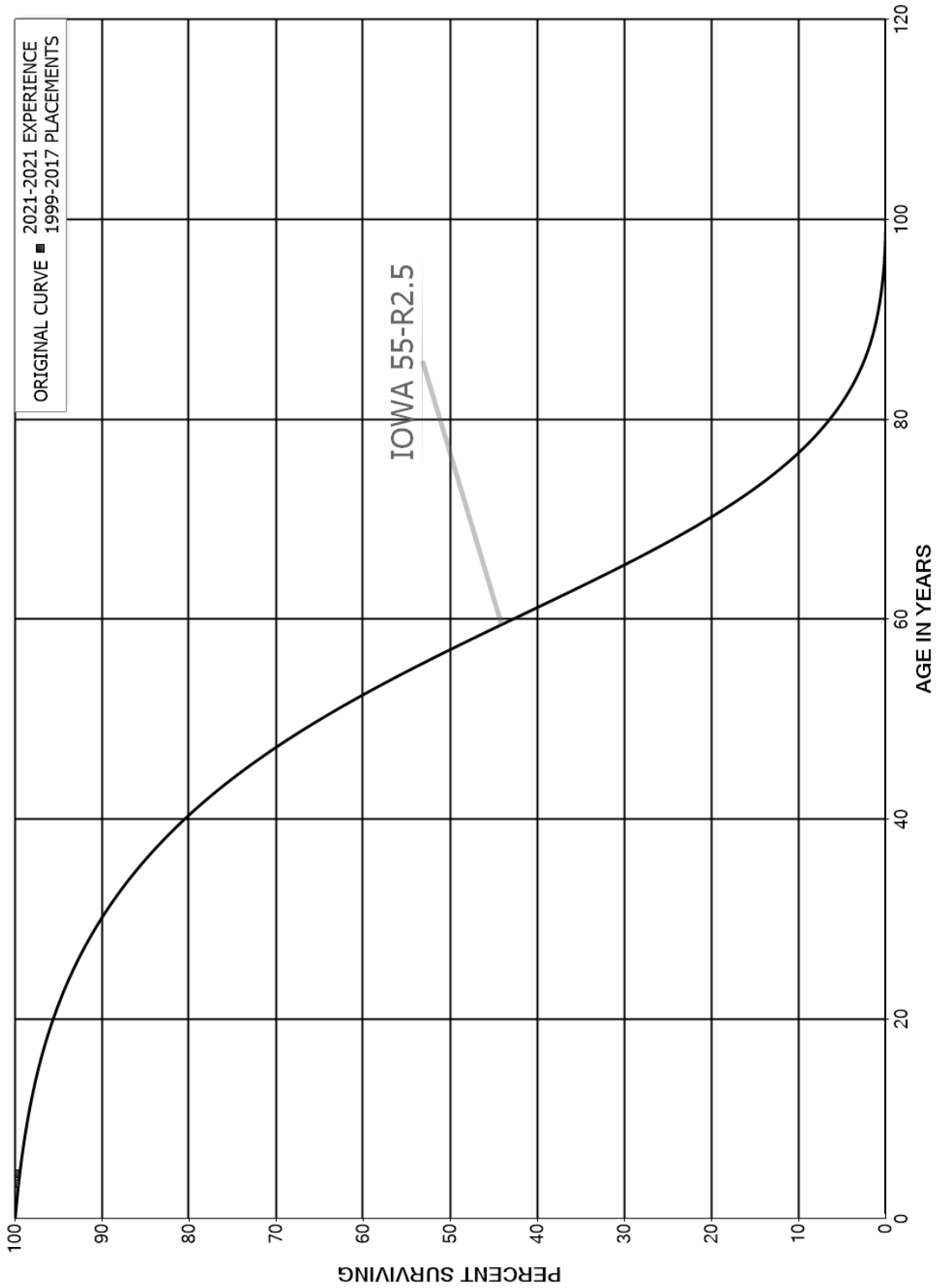
THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 363.00 CUSTOMER SERVICE LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1935-2021			EXPERIENCE BAND 2012-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,519		0.0000		
80.5	7,180		0.0000		
81.5	21,496	46	0.0021		
82.5	21,450		0.0000		
83.5	21,450		0.0000		
84.5	21,450		0.0000		
85.5	15,656	207	0.0132		
86.5					

THE YORK WATER COMPANY  
 WASTEWATER ASSETS  
 ACCOUNT 363.21 CUSTOMER SERVICE LINES - CLEANOUTS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY  
WASTEWATER ASSETS

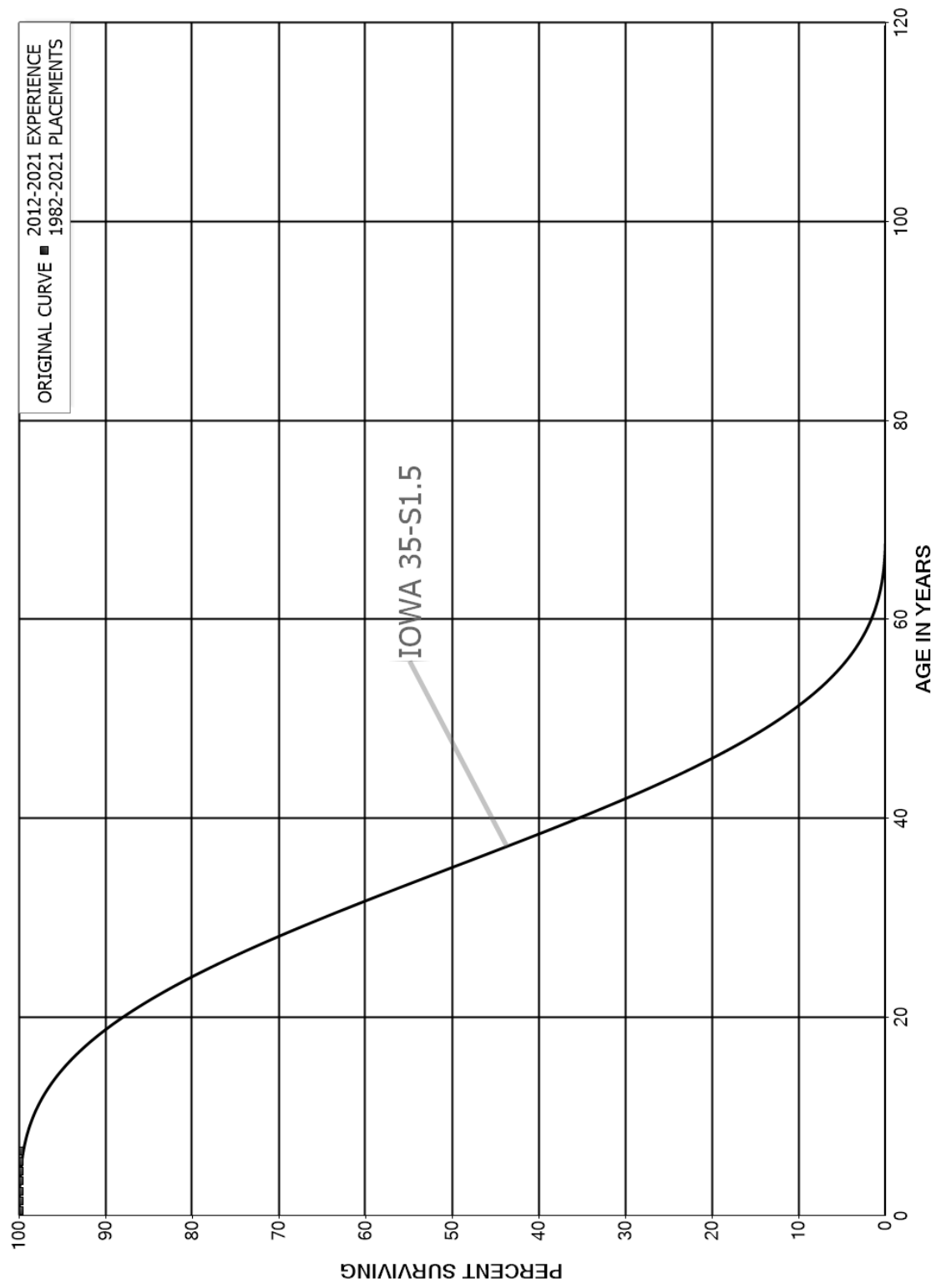
ACCOUNT 363.21 CUSTOMER SERVICE LINES - CLEANOUTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1999-2017			EXPERIENCE BAND 2021-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5	38,491		0.0000	1.0000	100.00
4.5					100.00
5.5	9,290		0.0000		
6.5					
7.5	4,312		0.0000		
8.5	1,051		0.0000		
9.5	3,687		0.0000		
10.5					
11.5	31,738		0.0000		
12.5	43,535		0.0000		
13.5	31,663		0.0000		
14.5	40,082		0.0000		
15.5	37,159		0.0000		
16.5					
17.5	1,361		0.0000		
18.5	1,624		0.0000		
19.5					
20.5	33,574		0.0000		
21.5	23,533		0.0000		
22.5					



THE YORK WATER COMPANY  
 WASTEWATER ASSETS  
 ACCOUNT 371.00 PUMPING EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



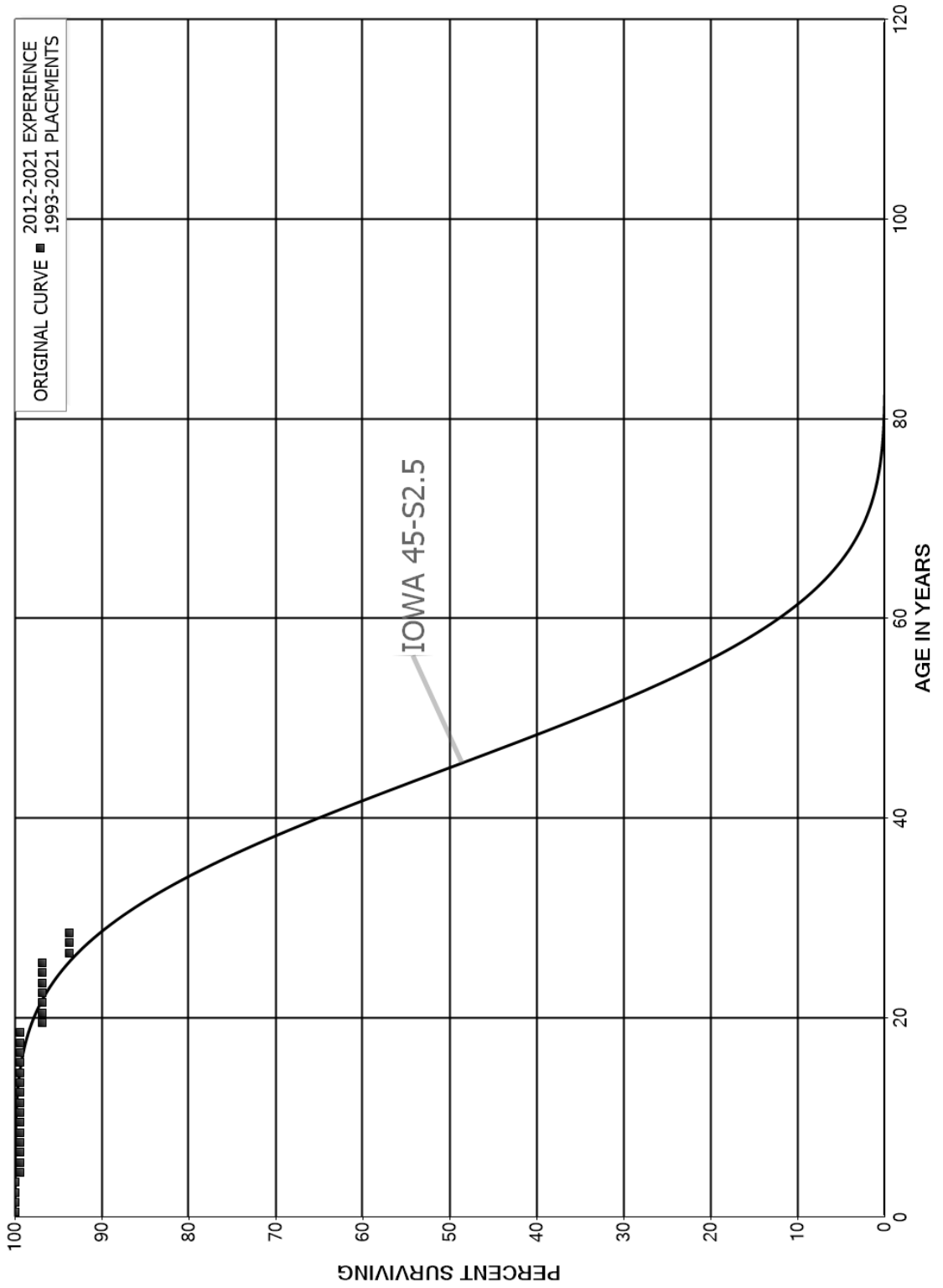
THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 371.00 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1982-2021			EXPERIENCE BAND 2012-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	304,374		0.0000	1.0000	100.00
0.5	290,775		0.0000	1.0000	100.00
1.5	290,775		0.0000	1.0000	100.00
2.5	288,278		0.0000	1.0000	100.00
3.5	139,632		0.0000	1.0000	100.00
4.5	139,632		0.0000	1.0000	100.00
5.5	423		0.0000	1.0000	100.00
6.5					100.00
7.5					
8.5	15,173		0.0000		
9.5	15,173		0.0000		
10.5	40,986		0.0000		
11.5	15,173		0.0000		
12.5	26,457		0.0000		
13.5	69,120		0.0000		
14.5	91,180		0.0000		
15.5	142,149		0.0000		
16.5	94,176		0.0000		
17.5	89,881		0.0000		
18.5	74,708		0.0000		
19.5	74,708		0.0000		
20.5	297,177		0.0000		
21.5	126,765		0.0000		
22.5	119,479	41,888	0.3506		
23.5	65,634		0.0000		
24.5	65,634	18,121	0.2761		
25.5	43,045		0.0000		
26.5	22,283		0.0000		
27.5	22,283		0.0000		
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5	27,189		0.0000		
38.5	27,189		0.0000		
39.5					

THE YORK WATER COMPANY  
 WASTEWATER ASSETS  
 ACCOUNT 380.40 TREATMENT AND DISPOSAL EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



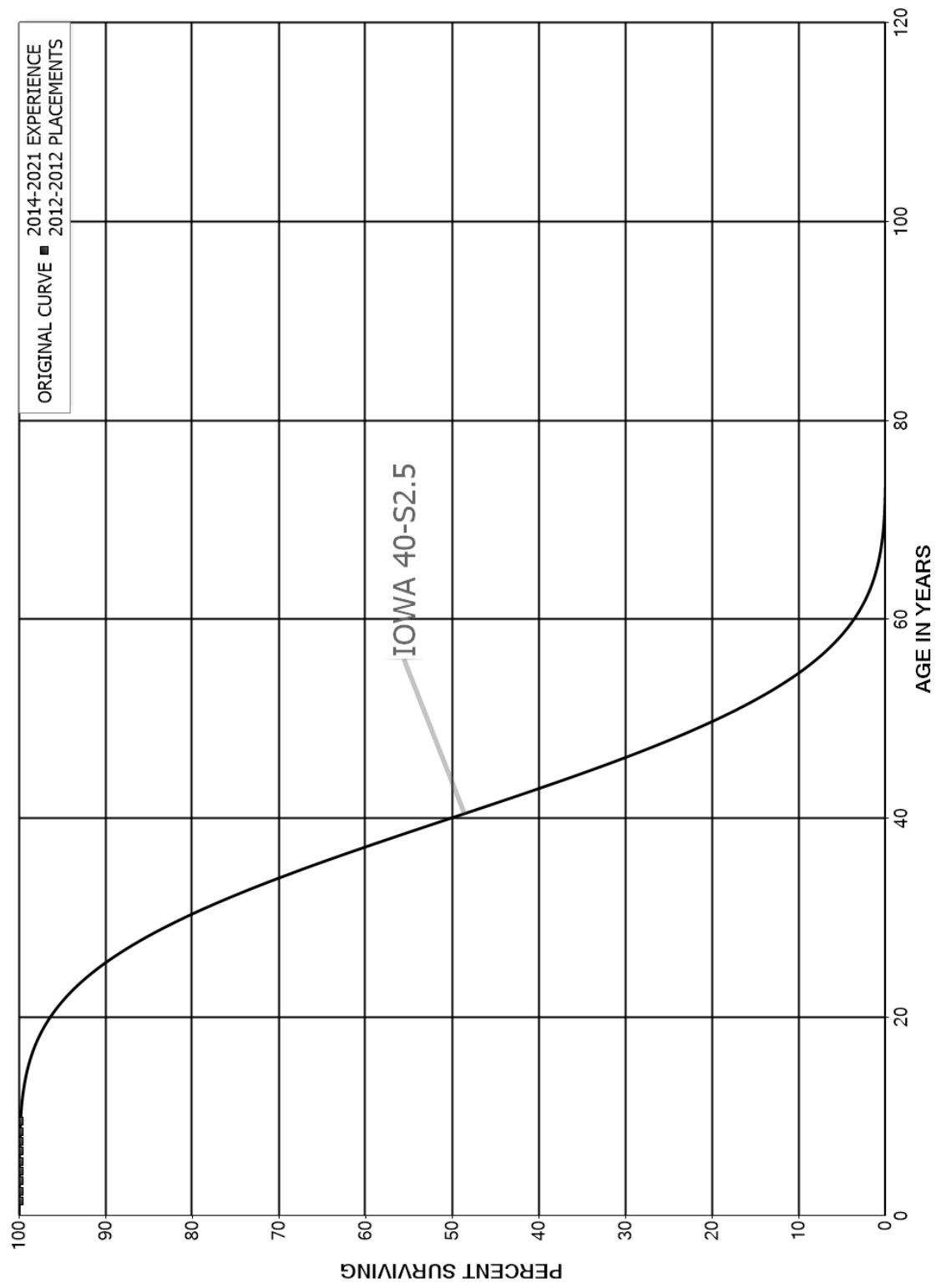
THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 380.40 TREATMENT AND DISPOSAL EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1993-2021			EXPERIENCE BAND 2012-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,624,120		0.0000	1.0000	100.00
0.5	308,760		0.0000	1.0000	100.00
1.5	334,449		0.0000	1.0000	100.00
2.5	386,201		0.0000	1.0000	100.00
3.5	321,244	2,113	0.0066	0.9934	100.00
4.5	280,799		0.0000	1.0000	99.34
5.5	278,307		0.0000	1.0000	99.34
6.5	278,307		0.0000	1.0000	99.34
7.5	317,752		0.0000	1.0000	99.34
8.5	122,118		0.0000	1.0000	99.34
9.5	122,118		0.0000	1.0000	99.34
10.5	67,635		0.0000	1.0000	99.34
11.5	67,635		0.0000	1.0000	99.34
12.5	140,433		0.0000	1.0000	99.34
13.5	140,433		0.0000	1.0000	99.34
14.5	222,177		0.0000	1.0000	99.34
15.5	173,843		0.0000	1.0000	99.34
16.5	178,675		0.0000	1.0000	99.34
17.5	160,035		0.0000	1.0000	99.34
18.5	159,373	4,081	0.0256	0.9744	99.34
19.5	155,292		0.0000	1.0000	96.80
20.5	519,442		0.0000	1.0000	96.80
21.5	519,442		0.0000	1.0000	96.80
22.5	446,645		0.0000	1.0000	96.80
23.5	478,147		0.0000	1.0000	96.80
24.5	478,147		0.0000	1.0000	96.80
25.5	446,645	14,115	0.0316	0.9684	96.80
26.5	350,035		0.0000	1.0000	93.74
27.5	350,035		0.0000	1.0000	93.74
28.5					93.74

THE YORK WATER COMPANY  
 WASTEWATER ASSETS  
 ACCOUNT 382.00 OUTFALL SEWER LINES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 382.00 OUTFALL SEWER LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 2012-2012			EXPERIENCE BAND 2014-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5	10,963		0.0000	1.0000	100.00
2.5	10,963		0.0000	1.0000	100.00
3.5	10,963		0.0000	1.0000	100.00
4.5	10,963		0.0000	1.0000	100.00
5.5	10,963		0.0000	1.0000	100.00
6.5	10,963		0.0000	1.0000	100.00
7.5	10,963		0.0000	1.0000	100.00
8.5	10,963		0.0000	1.0000	100.00
9.5					100.00

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**PART VII. DETAILED DEPRECIATION  
CALCULATIONS**

**CUMULATIVE DEPRECIATED ORIGINAL COST**



**THE YORK WATER COMPANY  
WASTEWATER ASSETS**

**CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022**

<b>YEAR INST (1)</b>	<b>ORIGINAL COST (2)</b>	<b>ACCRUED DEPRECIATION (3)</b>	<b>AMOUNT (2)-(3) (4)</b>	<b>CUMULATIVE AMOUNT (5)</b>	<b>PCT OF COL 4 TOTAL (6)</b>
1935	74,421	62,101	12,320	12,320	0.04
1936	31,067	25,872	5,195	17,514	0.06
1940	2,384	1,949	435	17,949	0.06
1941	686	560	126	18,075	0.06
1942	516	419	97	18,172	0.07
1943	19,538	15,806	3,732	21,903	0.08
1945	682	548	134	22,037	0.08
1951	5,864	4,578	1,286	23,323	0.08
1956	32,101	24,361	7,740	31,063	0.11
1963	12,973	9,312	3,661	34,724	0.12
1970	16,698	11,040	5,658	40,382	0.14
1974	31,490	20,193	11,297	51,680	0.18
1975	14,957	9,106	5,851	57,530	0.21
1982	344,713	213,025	131,688	189,218	0.68
1986	152,464	77,258	75,206	264,423	0.95
1992	65,626	28,715	36,911	301,334	1.08
1993	1,055,104	561,549	493,555	794,889	2.84
1995	467,739	223,240	244,499	1,039,388	3.72
1996	127,466	85,415	42,051	1,081,440	3.87
1998	2,556,204	944,406	1,611,798	2,693,238	9.64
1999	1,197,993	445,984	752,009	3,445,246	12.33
2000	1,931,454	753,783	1,177,671	4,622,917	16.54
2001	3,998	2,123	1,875	4,624,792	16.55
2002	455,069	145,566	309,503	4,934,295	17.65
2003	366,277	115,437	250,840	4,875,632	17.44
2004	1,373,408	425,118	948,290	5,823,923	20.84
2005	2,011,351	865,255	1,146,096	6,970,019	24.94
2006	2,196,802	578,495	1,618,307	8,588,326	30.73
2007	1,060,331	264,025	796,306	9,384,632	33.58
2008	2,344,923	543,046	1,801,877	11,186,509	40.02
2009	2,612,248	567,670	2,044,578	13,231,086	47.34
2010	479,564	120,813	358,751	13,589,837	48.62
2011	175,179	39,659	135,520	11,322,029	40.51
2012	174,874	31,897	142,977	11,465,006	41.02
2013	467,628	112,136	355,492	11,820,498	42.29
2014	209,101	59,407	149,694	11,970,192	42.83
2015	584,359	145,513	438,846	12,409,038	44.40
2016	184,298	33,312	150,986	12,560,024	44.94
2017	1,443,232	140,830	1,302,401	13,862,425	49.60
2018	362,813	105,998	256,815	14,119,240	50.52
2019	120,869	13,749	107,120	14,226,360	50.90
2020	67,096	7,462	59,634	14,285,994	51.11
2021	5,522,218	185,367	5,336,851	19,622,845	70.21
2022	5,680,675	66,264	5,614,411	25,237,256	90.29
<b>SUBTOTAL</b>	<b>36,038,450</b>	<b>8,088,363</b>	<b>27,950,087</b>		
<b>NONDEPRECIABLE</b>	<b>657,509</b>	<b>0</b>	<b>657,509</b>		
<b>CLEARING</b>	<b>212,823</b>	<b>133,177</b>	<b>79,646</b>		
<b>TOTAL</b>	<b>36,908,782</b>	<b>8,221,539</b>	<b>28,687,242</b>		

**UTILITY PLANT IN SERVICE**

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EAST PROSPECT						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2071						
NET SALVAGE PERCENT.. 0						
2016	35,491.81	5,146	4,210	31,282	38.34	816
	35,491.81	5,146	4,210	31,282		816
JACOBUS						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1998	25,175.63	13,200	10,798	14,377	22.23	647
2004	6,339.10	2,826	2,312	4,027	23.00	175
	31,514.73	16,026	13,110	18,405		822
FELTON						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2004	81,360.00	35,066	28,687	52,673	24.42	2,157
2005	86,577.87	36,060	29,500	57,078	24.52	2,328
	167,937.87	71,126	58,187	109,751		4,485
WEST MANHEIM						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2000	493,963.97	240,066	196,392	297,572	23.80	12,503
2005	179,117.15	74,602	61,030	118,087	24.52	4,816
2009	36,750.00	12,899	10,552	26,198	24.96	1,050
2010	178,414.07	59,555	48,720	129,694	24.95	5,198
	888,245.19	387,122	316,695	571,550		23,567
	1,123,189.60	479,420	392,202	730,988		29,690
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.6 2.64

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ASBURY POINTE						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1995	33,714.97	21,234	19,383	14,332	16.17	886
1999	10,938.19	6,426	5,866	5,072	16.50	307
2013	47,113.69	16,829	15,362	31,752	17.10	1,857
2015	1,348.10	410	374	974	17.19	57
2019	2,235.51	376	343	1,892	17.29	109
2020	2,932.57	370	338	2,595	17.34	150
2021	6,415.38	510	466	5,950	17.37	343
	104,698.41	46,155	42,132	62,566		3,709
EAST PROSPECT						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2071						
NET SALVAGE PERCENT.. 0						
1993	101,039.53	48,287	44,078	56,961	32.23	1,767
2014	8,607.68	1,493	1,363	7,245	40.52	179
2015	10,570.87	1,641	1,498	9,073	40.81	222
2016	4,282.57	582	531	3,751	41.35	91
2019	700.04	53	48	652	42.37	15
2021	2,368,966.06	79,597	72,660	2,296,306	43.14	53,229
2022	74,127.70	845	771	73,356	43.36	1,692
	2,568,294.45	132,498	120,950	2,447,344		57,195
JACOBUS						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
2019	95,899.20	11,853	10,820	85,080	24.83	3,427
2020	8,897.17	811	740	8,157	24.90	328
	104,796.37	12,664	11,560	93,236		3,755

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FELTON						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2004	189,437.50	80,606	73,581	115,857	24.98	4,638
2005	341,586.72	140,460	128,218	213,369	25.06	8,514
	531,024.22	221,066	201,799	329,225		13,152
LETTERKENNY						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1982	87,007.59	71,181	64,977	22,030	9.00	2,448
1996	91,496.43	67,890	61,973	29,523	9.21	3,206
2018	5,852.73	1,886	1,722	4,131	9.47	436
2022	44,438.03	2,222	2,028	42,410	9.49	4,469
	228,794.78	143,179	130,700	98,095		10,559
AMBLEBROOK						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
2022	3,461,049.13	38,764	35,385	3,425,664	44.14	77,609
	3,461,049.13	38,764	35,385	3,425,664		77,609
	6,998,657.36	594,326	542,526	6,456,130		165,979
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.9 2.37

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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-R2.5						
NET SALVAGE PERCENT.. 0						
1993	12,000.00	8,177	9,230	2,770	13.79	201
2014	7,837.71	1,879	2,121	5,717	26.96	212
2015	3,034.54	649	733	2,302	27.59	83
	22,872.25	10,705	12,084	10,788		496
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.8 2.17

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 355 POWER GENERATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 30-R2.5						
NET SALVAGE PERCENT.. 0						
2000	91,249.52	62,825	60,863	30,387	10.18	2,985
2005	69,241.89	39,620	38,383	30,859	13.08	2,359
2010	25,812.72	11,229	10,878	14,935	16.24	920
2013	38,578.43	13,232	12,819	25,759	18.20	1,415
2014	165,126.25	51,222	49,623	115,503	18.90	6,111
2020	49,720.98	4,982	4,826	44,895	22.44	2,001
2022	188,868.97	4,136	4,007	184,862	22.33	8,279
	628,598.76	187,246	181,399	447,200		24,070
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.6 3.83

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 360.2 COLLECTION SEWERS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 65-R2.5						
NET SALVAGE PERCENT.. 0						
1975	7,347.20	4,956	4,360	2,987	22.92	130
1993	59,662.12	27,809	24,465	35,197	33.79	1,042
1998	272,871.97	108,985	95,880	176,992	36.85	4,803
1999	274,317.80	105,722	93,009	181,309	37.48	4,837
2000	248,650.62	92,299	81,200	167,451	38.11	4,394
2004	48,396.12	15,129	13,310	35,086	40.67	863
2005	39,128.82	11,641	10,241	28,888	41.32	699
2006	529,184.02	149,336	131,379	397,805	41.98	9,476
2009	116,296.71	27,318	24,033	92,264	43.97	2,098
2018	17,167.00	1,445	1,271	15,896	48.97	325
	1,613,022.38	544,640	479,148	1,133,874		28,667
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.6 1.78



THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 361.2 COLLECTION SEWERS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 65-R2.5						
NET SALVAGE PERCENT.. 0						
1935	55,272.47	50,784	46,144	9,128	7.73	1,181
1936	23,857.35	21,875	19,876	3,981	7.84	508
1940	960.00	871	791	169	8.41	20
1941	516.00	463	421	95	9.41	10
1942	251.00	224	204	47	9.59	5
1943	13,737.88	12,232	11,114	2,624	9.79	268
1945	489.60	433	393	97	10.22	9
1951	4,467.19	3,833	3,483	984	11.83	83
1956	23,484.65	19,520	17,736	5,749	13.50	426
1963	8,038.88	6,266	5,693	2,346	16.84	139
1970	15,747.27	11,409	10,367	5,380	19.96	270
1974	15,787.26	10,873	9,880	5,907	21.92	269
1975	5,399.50	3,642	3,309	2,090	22.92	91
1982	196,170.24	118,369	107,553	88,617	26.62	3,329
1986	141,313.26	78,401	71,237	70,076	29.29	2,392
1992	60,838.40	29,129	26,467	34,371	33.20	1,035
1993	405,012.91	188,777	171,528	233,485	33.79	6,910
1995	242,282.02	106,604	96,863	145,419	35.00	4,155
1998	1,752,544.43	699,966	636,009	1,116,535	36.85	30,299
1999	550,930.33	212,329	192,928	358,002	37.48	9,552
2000	583,182.14	216,477	196,697	386,485	38.11	10,141
2002	289,395.70	99,089	90,035	199,361	39.38	5,062
2003	210,743.25	69,039	62,731	148,012	40.02	3,698
2004	803,073.96	251,041	228,103	574,971	40.67	14,137
2005	1,729,939.60	514,657	467,632	1,262,308	41.32	30,550
2006	1,207,568.68	340,776	309,639	897,930	41.98	21,389
2007	665,699.68	177,476	161,260	504,440	42.64	11,830
2008	1,918,638.47	481,195	437,228	1,481,410	43.31	34,205
2009	1,866,700.23	438,488	398,423	1,468,277	43.97	33,393
2011	76,511.90	15,486	14,071	62,441	45.32	1,378
2012	106,051.32	19,704	17,904	88,147	46.00	1,916
2013	106,281.58	17,972	16,330	89,952	46.68	1,927
2015	290,337.52	39,428	35,825	254,513	47.75	5,330
2017	989,876.52	100,769	91,561	898,316	48.55	18,503
2018	42,090.75	3,544	3,220	38,871	48.97	794
2021	1,218,528.37	36,068	32,773	1,185,755	49.26	24,071
2022	1,529,947.39	15,911	14,457	1,515,490	47.35	32,006
	17,151,667.70	4,413,120	4,009,885	13,141,783		311,281

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.2 1.81

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 361.21 COLLECTION SEWERS - MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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-R3						
NET SALVAGE PERCENT.. 0						
1935	3,698.97	3,560	3,239	460	3.41	135
1936	1,415.92	1,360	1,238	178	3.59	50
1940	37.00	35	32	5	4.45	1
1941	37.00	35	32	5	4.71	1
1942	38.61	36	33	6	4.97	1
1943	764.18	717	652	112	5.25	21
1945	41.83	39	35	7	5.83	1
1951	217.20	197	179	38	7.24	5
1956	1,375.65	1,217	1,107	269	8.69	31
1963	810.88	680	619	192	11.42	17
1970	810.90	634	577	234	14.62	16
1974	1,061.88	788	717	345	16.86	20
1975	469.80	344	313	157	17.44	9
1982	18,715.50	12,203	11,104	7,612	21.61	352
1993	54,839.30	27,661	25,170	29,669	28.98	1,024
1995	33,827.00	16,095	14,646	19,181	30.30	633
1998	123,678.60	53,033	48,257	75,422	32.64	2,311
1999	97,160.16	40,185	36,566	60,594	33.32	1,819
2000	126,496.72	50,371	45,835	80,662	34.00	2,372
2002	82,651.96	30,160	27,444	55,208	35.68	1,547
2003	57,108.42	19,931	18,136	38,972	36.37	1,072
2004	72,514.90	24,147	21,973	50,542	37.06	1,364
2005	152,278.38	47,968	43,648	108,630	38.06	2,854
2006	188,911.06	56,409	51,329	137,582	38.75	3,551
2007	182,017.37	51,347	46,723	135,294	39.45	3,430
2008	106,911.51	28,374	25,819	81,093	40.14	2,020
2009	412,324.81	101,844	92,673	319,652	41.15	7,768
2010	249,524.28	57,391	52,223	197,301	41.85	4,714
2011	15,278.43	3,251	2,958	12,320	42.55	290
2012	19,148.24	3,719	3,384	15,764	43.56	362
2013	18,179.38	3,212	2,923	15,256	44.26	345
2015	68,109.39	9,603	8,738	59,371	45.69	1,299
2017	155,556.92	16,178	14,721	140,836	47.41	2,971
2018	2,565.00	219	199	2,366	48.13	49
2020	13,994.84	672	612	13,383	49.58	270
2021	44,582.59	1,297	1,180	43,403	50.05	867
2022	15,000.00	147	134	14,866	50.26	296
	2,322,154.58	665,059	605,168	1,716,987		43,888

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.1 1.89

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 361.22 COLLECTION SEWERS - MANHOLES - RELINING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 50-R4						
NET SALVAGE PERCENT.. 0						
2008	21,626.52	6,618	5,843	15,784	32.89	480
2015	9,600.00	1,526	1,347	8,253	39.67	208
2016	10,900.00	1,502	1,326	9,574	40.67	235
	42,126.52	9,646	8,516	33,611		923
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.4 2.19

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 363 CUSTOMER SERVICE LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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						
1935	15,449.28	14,870	12,718	2,731	3.41	801
1936	5,793.48	5,563	4,758	1,035	3.59	288
1940	1,386.56	1,316	1,126	261	4.45	59
1941	132.60	125	107	26	4.71	6
1942	226.32	213	182	44	4.97	9
1943	5,035.62	4,724	4,040	996	5.25	190
1945	150.30	140	120	30	5.83	5
1951	1,179.44	1,071	916	263	7.24	36
1956	7,240.80	6,452	5,518	1,723	8.13	212
1963	4,123.68	3,508	3,000	1,124	10.43	108
1970	139.70	112	96	44	12.86	3
1974	14,641.20	11,220	9,596	5,045	14.79	341
1975	1,740.00	1,314	1,124	616	15.40	40
1982	15,630.16	10,635	9,096	6,534	19.02	344
1986	11,150.30	7,040	6,021	5,129	21.31	241
1992	4,787.28	2,628	2,248	2,539	25.06	101
1993	50,232.91	26,970	23,066	27,167	25.45	1,067
1995	54,658.23	27,657	23,654	31,004	26.85	1,155
1998	365,508.00	168,353	143,985	221,523	28.69	7,721
1999	161,030.37	71,530	61,177	99,853	29.41	3,395
2000	183,924.73	78,628	67,247	116,678	30.13	3,872
2002	81,397.01	32,201	27,540	53,857	31.32	1,720
2003	81,229.44	30,729	26,281	54,948	32.05	1,714
2004	149,352.34	53,886	46,086	103,266	32.78	3,150
2005	250,142.77	86,249	73,765	176,378	33.26	5,303
2006	164,083.11	53,606	45,847	118,236	34.01	3,477
2007	180,950.25	55,805	47,728	133,222	34.75	3,834
2008	254,211.43	74,077	63,355	190,856	35.25	5,414
2009	148,438.15	40,479	34,620	113,818	36.00	3,162
2011	25,219.29	5,947	5,086	20,133	37.28	540
2012	37,661.36	8,188	7,003	30,658	37.81	811
2013	48,691.15	9,621	8,229	40,462	38.58	1,049
2015	62,481.86	9,935	8,497	53,985	39.67	1,361
2016	6,200.75	863	738	5,463	40.23	136
2017	217,586.87	25,849	22,108	195,479	40.80	4,791
2020	7,461.00	422	361	7,100	41.75	170
2021	393,973.01	13,710	11,725	382,248	41.60	9,189
	3,013,240.75	945,636	808,764	2,204,477		65,815

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.5 2.18

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 363.21 CUSTOMER SERVICE LINES - CLEANOUTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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						
1999	23,533.15	10,453	8,900	14,633	29.41	498
2000	33,574.45	14,353	12,220	21,354	30.13	709
2002	1,624.01	642	547	1,077	31.32	34
2003	1,360.64	515	438	923	32.05	29
2005	37,159.17	12,812	10,908	26,251	33.26	789
2006	40,081.50	13,095	11,149	28,932	34.01	851
2007	31,663.45	9,765	8,314	23,349	34.75	672
2008	43,535.11	12,686	10,801	32,734	35.25	929
2009	31,737.69	8,655	7,369	24,369	36.00	677
2011	3,686.64	869	740	2,947	37.28	79
2012	1,050.94	228	194	857	37.81	23
2013	4,311.69	852	725	3,587	38.58	93
2015	9,289.85	1,477	1,258	8,032	39.67	202
2017	38,491.16	4,573	3,893	34,598	40.80	848
	301,099.45	90,975	77,456	223,643		6,433

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.8 2.14

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 371 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 35-S1.5						
NET SALVAGE PERCENT.. 0						
1982	27,189.28	23,013	20,295	6,894	7.35	938
1993	22,282.83	16,235	14,318	7,965	10.99	725
1995	20,761.94	14,558	12,839	7,923	11.72	676
1996	4,467.53	3,067	2,705	1,763	12.11	146
1998	16,425.44	10,746	9,477	6,948	12.95	537
1999	7,285.61	4,657	4,107	3,179	13.26	240
2000	170,411.53	105,826	93,329	77,083	13.73	5,614
2001	3,998.33	2,407	2,123	1,875	14.21	132
2003	15,173.38	8,521	7,515	7,658	15.22	503
2004	4,294.49	2,320	2,046	2,248	15.75	143
2005	68,734.62	35,605	31,400	37,335	16.28	2,293
2010	25,812.72	10,196	8,992	16,821	19.15	878
2015	422.85	105	93	330	22.62	15
2016	139,209.37	30,222	26,653	112,556	23.44	4,802
2018	148,645.93	22,683	20,004	128,642	25.00	5,146
2019	2,496.85	298	263	2,234	25.82	87
2021	13,599.25	699	616	12,983	27.66	469
2022	98,000.00	1,686	1,487	96,513	28.57	3,378
	789,211.95	292,844	258,262	530,950		26,722
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.9 3.39

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 380.40 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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 45-S2.5						
NET SALVAGE PERCENT.. 0						
1993	350,034.80	227,173	249,694	100,341	15.95	6,291
1995	82,494.83	50,817	55,855	26,640	17.14	1,554
1996	31,502.15	18,867	20,737	10,765	17.75	606
1999	72,797.12	39,514	43,431	29,366	19.79	1,484
2003	661.87	306	336	326	22.69	14
2004	18,640.00	8,207	9,021	9,619	23.52	409
2005	81,744.16	34,185	37,574	44,170	24.34	1,815
2006	66,973.62	26,522	29,152	37,822	25.17	1,503
2011	54,482.71	15,288	16,804	37,679	29.48	1,278
2013	196,295.23	45,501	50,012	146,283	31.48	4,647
2014	27,529.07	5,732	6,300	21,229	32.32	657
2016	2,492.29	397	436	2,056	34.32	60
2017	38,332.08	5,167	5,679	32,653	35.31	925
2018	64,957.09	7,158	7,868	57,089	36.32	1,572
2019	28,337.74	2,431	2,672	25,666	37.31	688
2020	8,540.33	523	575	7,965	38.32	208
2021	1,408,830.55	51,845	56,985	1,351,846	39.31	34,389
2022	30,500.00	372	409	30,091	40.32	746
	2,565,145.64	540,005	593,540	1,971,606		58,846
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.5 2.29

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 382 OUTFALL SEWER LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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-S2.5						
NET SALVAGE PERCENT.. 0						
2012	10,962.50	3,154	3,412	7,550	26.00	290
2022	130,031.52	1,794	1,940	128,092	35.73	3,585
	140,994.02	4,948	5,352	135,642		3,875
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.0 2.75



THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 390.4 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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						
2017	3,788.23	1,042	1,042	2,746	14.50	189
	3,788.23	1,042	1,042	2,746		189
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.5 4.99

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 390.5 OFFICE ENTERPRISE SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	76,477.08	68,829	68,856	7,621	0.50	7,621
	76,477.08	68,829	68,856	7,621		7,621
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.0 9.97

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 393 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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						
2016	3,320.79	863	838	2,483	18.50	134
2017	12,800.56	2,816	2,732	10,069	19.50	516
2021	4,182.75	251	244	3,939	23.50	168
	20,304.10	3,930	3,814	16,490		818
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.2 4.03

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 396 COMMUNICATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	2,901.99	2,757	2,519	383	0.50	383
2015	122,533.00	91,900	83,957	38,576	2.50	15,430
2018	7,257.56	3,266	2,984	4,274	5.50	777
2020	4,148.80	1,037	947	3,202	7.50	427
2021	52,412.61	7,862	7,183	45,230	8.50	5,321
2022	126,312.20	6,316	5,770	120,542	9.50	12,689
	315,566.16	113,138	103,360	212,206		35,027
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.1 11.10

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 397 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	5,275.14	3,341	3,217	2,058	5.50	374
2015	6,631.00	3,316	3,193	3,438	7.50	458
2021	17,327.07	1,733	1,669	15,658	13.50	1,160
	29,233.21	8,390	8,079	21,154		1,992
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.6 6.81

**CONTRIBUTIONS IN AID OF CONSTRUCTION**

THE YORK WATER COMPANY  
WASTEWATER ASSETS - CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FELTON						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2005	74,864.25	31,181	5,705	69,159	24.52	2,821
	74,864.25	31,181	5,705	69,159		2,821
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.5 3.77

THE YORK WATER COMPANY  
WASTEWATER ASSETS - 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, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FELTON						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2005	236,722.85	97,340	17,612	219,111	25.06	8,743
	236,722.85	97,340	17,612	219,111		8,743
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.1 3.69



THE YORK WATER COMPANY  
WASTEWATER ASSETS - CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 355.00 POWER GENERATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 30-R2.5						
NET SALVAGE PERCENT.. 0						
2005	14,637.79	8,376	2,012	12,626	13.08	965
	14,637.79	8,376	2,012	12,626		965
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.1 6.59

THE YORK WATER COMPANY  
WASTEWATER ASSETS - CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 360.20 COLLECTION SEWERS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 65-R2.5						
NET SALVAGE PERCENT.. 0						
2005	24,269.59	7,220	1,133	23,137	41.32	560
	24,269.59	7,220	1,133	23,137		560
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					41.3	2.31

THE YORK WATER COMPANY  
WASTEWATER ASSETS - CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 361.20 COLLECTION SEWERS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 65-R2.5						
NET SALVAGE PERCENT.. 0						
2005	541,016.40	160,952	25,320	515,696	41.32	12,481
	541,016.40	160,952	25,320	515,696		12,481
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.3 2.31

THE YORK WATER COMPANY  
WASTEWATER ASSETS - CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 361.21 COLLECTION SEWERS - MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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-R3						
NET SALVAGE PERCENT.. 0						
2005	26,786.06	8,438	1,353	25,433	38.06	668
	26,786.06	8,438	1,353	25,433		668
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.1 2.49

THE YORK WATER COMPANY  
WASTEWATER ASSETS - CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 363 CUSTOMER SERVICE LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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						
2005	41,917.84	14,453	8,382	33,536	33.26	1,008
2016	17,600.00	2,448	1,420	16,180	40.23	402
2017	13,200.00	1,568	909	12,291	40.80	301
2018	2,200.00	217	126	2,074	41.16	50
2019	8,800.00	684	397	8,403	41.55	202
2020	28,600.00	1,616	937	27,663	41.75	663
2021	6,600.00	230	133	6,467	41.60	155
2022	17,600.00	215	125	17,475	40.32	433
	136,517.84	21,431	12,429	124,089		3,214

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.6 2.35

THE YORK WATER COMPANY  
WASTEWATER ASSETS - CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 35-S1.5						
NET SALVAGE PERCENT.. 0						
2005	7,919.97	4,103	899	7,021	16.28	431
	7,919.97	4,103	899	7,021		431
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.3 5.44

THE YORK WATER COMPANY  
WASTEWATER ASSETS - CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 380.40 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 45-S2.5						
NET SALVAGE PERCENT.. 0						
2005	56,165.25	23,488	4,628	51,537	24.34	2,117
	56,165.25	23,488	4,628	51,537		2,117
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.3 3.77

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**PART VIII. EXPERIENCED AND ESTIMATED  
NET SALVAGE**



THE YORK WATER COMPANY  
WASTEWATER ASSETS

EXPERIENCED AND ESTIMATED RETIREMENTS BY ACCOUNT AND ASSOCIATED  
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2018 TRANSACTION YEAR				
361.20	185.36			
371.00	18,121.21			
	18,306.57			
2019 TRANSACTION YEAR				
380.40	14,115.05			
396.00	37,297.82			
	51,412.87			
2020 TRANSACTION YEAR				
2021 TRANSACTION YEAR				
363.00	892.67	20,957.56		20,957.56-
380.40	2,113.00			
	3,005.67	20,957.56		20,957.56-
2022 TRANSACTION YEAR				
354.40	3,762.00	75.00		75.00-
361.20	8,411.94	421.00		421.00-
	12,173.94	496.00		496.00-
TOTAL	84,899.05	21,453.56		21,453.56-

THE YORK WATER COMPANY

YORK, PENNSYLVANIA

2024 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO WASTEWATER PLANT  
AS OF FEBRUARY 29, 2024

*Prepared by:*



**GANNETT FLEMING**

**Excellence Delivered As Promised**

Exhibit No. FVI-WB

THE YORK WATER COMPANY

York, Pennsylvania

2024 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO WASTEWATER PLANT  
AS OF FEBRUARY 29, 2024

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Harrisburg, Pennsylvania



**Gannett Fleming**  
**Valuation and Rate Consultants, LLC**

Corporate Headquarters  
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May 23, 2022

The York Water Company  
130 East Market Street  
York, PA 17405

Attention Mr. Matthew E. Poff  
Chief Financial Officer

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of February 29, 2024. The results of our study as of December 31, 2022 are presented in our report titled "2022 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of December 31, 2022". The same methods, procedures and estimates are used in both studies.

Summaries of the original cost, annual accruals, book depreciation reserve and amortization of net salvage are presented in Tables 1 through 4, 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  
070998.100

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## **PART I. RESULTS OF STUDY**

# **THE YORK WATER COMPANY**

## **DEPRECIATION STUDY**

### **PART I. RESULTS OF STUDY**

#### **SUMMARY OF RESULTS**

Tables 1 through 4 presented on pages I-3 through I-8 summarize the results of the depreciation study as of February 29, 2024. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of February 29, 2024, 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 depreciation reserve to February 29, 2024. Table 3 sets forth the calculation of the depreciation accruals for the fourteen months ended February 29, 2024. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2019 through 2023.

#### **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. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2019 through 2023, on page III-2.

THE YORK WATER COMPANY  
WASTEWATER ASSETS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF FEBRUARY 29, 2024

	ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (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)
	<b>NONDEPRECIABLE PLANT</b>							
353.20	LAND - COLLECTION		203,175.90					
353.30	LAND - PUMPING		305,427.08					
353.40	LAND - TREATMENT		148,906.39					
	<b>TOTAL NONDEPRECIABLE PLANT</b>		<b>657,509.37</b>					
	<b>DEPRECIABLE PLANT</b>							
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	60-R2.5	1,123,189.60	421,854	701,336	29,625	2.64	23.7
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	70-S1.5	9,458,657.36	718,823	8,739,833	224,413	2.37	38.9
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL PLANT	40-R2.5	22,872.25	12,580	10,292	488	2.13	21.1
355.00	POWER GENERATION EQUIPMENT	30-R2.5	628,598.76	205,474	423,125	23,282	3.70	18.2
360.20	COLLECTION SEWERS - FORCE	65-R2.5	1,613,022.38	507,860	1,105,162	28,408	1.76	38.9
361.20	COLLECTION SEWERS - GRAVITY	65-R2.5	19,661,059.74	4,340,230	15,320,830	358,065	1.82	42.8
361.21	COLLECTION SEWERS - MANHOLES	60-R3	2,322,154.58	649,057	1,673,098	43,727	1.88	38.3
361.22	COLLECTION SEWERS - MANHOLES - RELINING	50-R4	42,126.52	9,439	32,688	925	2.20	35.3
363.00	CUSTOMER SERVICE LINES	55-R2.5	3,013,240.75	879,344	2,133,897	64,811	2.15	32.9
363.21	CUSTOMER SERVICE LINES - CLEANOUTS	55-R2.5	301,099.45	83,900	217,199	6,387	2.12	34.0
371.00	PUMPING EQUIPMENT	35-S1.5	1,219,211.95	286,869	932,343	41,016	3.36	22.7
380.40	TREATMENT AND DISPOSAL EQUIPMENT	45-S2.5	2,580,145.64	652,515	1,927,631	59,533	2.31	32.4
382.00	OUTFALL SEWER LINES	40-S2.5	140,994.02	9,229	131,765	3,896	2.76	33.8
390.40	OFFICE FURNITURE AND EQUIPMENT	20-SQ	3,788.23	1,231	2,557	192	5.07	13.3
390.50	OFFICE ENTERPRISE SOFTWARE	5-SQ	76,477.08	76,477	0	0	-	-
391.00	TRANSPORTATION EQUIPMENT - TRUCKS		212,823.05	169,960	42,863	36,783	**	
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	20,304.10	4,632	15,672	825	4.06	19.0
396.00	COMMUNICATION EQUIPMENT - SCADA	10-SQ	315,566.16	138,388	177,178	37,924	12.02	4.7
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	29,233.21	10,070	19,163	2,045	7.00	9.4
	<b>TOTAL DEPRECIABLE PLANT</b>		<b>42,784,564.83</b>	<b>9,177,932</b>	<b>33,606,632</b>	<b>962,345</b>	<b>2.25</b>	



THE YORK WATER COMPANY  
WASTEWATER ASSETS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF FEBRUARY 29, 2024

ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>							
354.30	60-R2.5	74,864.25	8,527	66,337	2,901	3.88	22.9
354.40	70-S1.5	236,722.85	26,347	210,376	9,052	3.82	23.2
355.00	30-R2.5	14,637.79	2,977	11,661	984	6.72	11.9
360.20	65-R2.5	24,269.59	1,694	22,576	564	2.32	40.0
361.20	65-R2.5	541,016.40	37,817	503,199	12,574	2.32	40.0
361.21	60-R3	26,786.06	2,020	24,766	681	2.54	36.4
363.00	55-R2.5	154,117.84	15,859	138,259	3,607	2.34	38.3
371.00	35-S1.5	7,919.97	1,330	6,590	433	5.47	15.2
380.40	45-S2.5	56,165.25	6,745	49,420	2,178	3.88	22.7
		<b>1,136,500.00</b>	<b>103,316</b>	<b>1,033,184</b>	<b>32,974</b>	<b>2.90</b>	
<b>TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION</b>							
<b>AMORTIZATION OF NEGATIVE NET SALVAGE</b>							
		<b>42,305,574.20</b>	<b>9,074,616</b>	<b>32,573,448</b>	<b>4,347</b>		
<b>TOTAL WASTEWATER PLANT</b>							

\* Life Span Procedure was used. Curve Shown is Interim Survivor Curve.

\*\* Annual Accrual is Charged to Clearing Account by Asset.

THE YORK WATER COMPANY  
WASTEWATER ASSETS

TABLE 2. BRING FORWARD TO FEBRUARY 29, 2024 OF BOOK DEPRECIATION RESERVE AS OF DECEMBER 31, 2022

ACCOUNT (1)	BOOK DEPRECIATION RESERVE AS OF 12/31/2022 (2)			FOURTEEN MONTHS ACCRUALS (3)	AMORTIZATION OF NET SALVAGE (4)	FOURTEEN MONTHS RETIREMENTS (5)	PROJECTED COST OF REMOVAL (6)	PROJECTED GROSS SALVAGE (7)	BOOK DEPRECIATION RESERVE AS OF 2/29/2024 (8)
	+	+	=						
<b>UTILITY PLANT</b>									
<b>DEPRECIABLE PLANT</b>									
354.30	392,202	29,652							421,854
354.40	542,526	176,279	18						718,823
354.70	12,084	496							12,580
355.00	181,399	24,075							205,474
360.20	479,148	28,712							507,860
361.20	4,009,885	336,126	107	5,608	280				4,340,230
361.21	605,168	43,889							649,057
361.22	8,516	923							9,439
363.00	808,764	65,689	4,891						879,344
363.21	77,456	6,444							83,900
371.00	258,262	28,607							286,869
380.40	593,540	58,975							652,515
382.00	5,352	3,877							9,229
390.40	1,042	189							1,231
390.50	68,856	7,621							76,477
391.00	133,177	36,783							169,960
393.00	3,814	818							4,632
396.00	103,360	35,028							138,388
397.00	8,079	1,991							10,070
<b>SUBTOTAL DEPRECIABLE PLANT</b>	<b>8,292,630</b>	<b>886,174</b>	<b>5,016</b>	<b>5,608</b>	<b>280</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,177,932</b>

THE YORK WATER COMPANY  
WASTEWATER ASSETS

TABLE 2. BRINGFORWARD TO FEBRUARY 29, 2024 OF BOOK DEPRECIATION RESERVE AS OF DECEMBER 31, 2022

ACCOUNT (1)	BOOK DEPRECIATION RESERVE AS OF 12/31/2022 (2)		FOURTEEN MONTHS ACCRUALS (3)		AMORTIZATION OF NET SALVAGE (4)		FOURTEEN MONTHS RETIREMENTS (5)		PROJECTED COST OF REMOVAL (6)		PROJECTED GROSS SALVAGE (7)		BOOK DEPRECIATION RESERVE AS OF 2/29/2024 (8)
	+	=	+	=	+	=	-	=	-	=	+	=	=
<b>CONTRIBUTIONS</b>													
354.30	5,705	2,822											8,527
354.40	17,612	8,735											26,347
355.00	2,012	965											2,977
360.20	1,133	561											1,694
361.20	25,320	12,497											37,817
361.21	1,353	667											2,020
363.00	12,429	3,430											15,859
371.00	899	431											1,330
380.40	4,628	2,117											6,745
<b>SUBTOTAL CONTRIBUTIONS</b>	<b>71,091</b>	<b>32,225</b>			<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>103,316</b>
<b>TOTAL UTILITY PLANT</b>	<b>8,221,539</b>	<b>853,949</b>			<b>5,016</b>		<b>5,608</b>		<b>280</b>		<b>0</b>		<b>9,074,616</b>

**THE YORK WATER COMPANY  
WASTEWATER ASSETS**

**TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE FOURTEEN MONTHS ENDED FEBRUARY 29, 2024**

DEPRECIABLE GROUP (1)	ORIGINAL COST AS OF 12/31/2022 (2)	ORIGINAL COST AT 2/29/2024 (3)	ANNUAL ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)*
<b>NONDEPRECIABLE PLANT</b>				
353.30 LAND - PUMPING	203,175.90	203,175.90		0
353.30 LAND - PUMPING	305,427.08	305,427.08		0
353.40 LAND - TREATMENT	148,906.39	148,906.39		0
<b>TOTAL NONDEPRECIABLE PLANT</b>	<b>657,509.37</b>	<b>657,509.37</b>		<b>0</b>
<b>DEPRECIABLE PLANT</b>				
354.30 STRUCTURES AND IMPROVEMENTS - PUMPING	1,123,189.60	1,123,189.60	2.64	29,652
354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT	6,998,657.36	9,458,657.36	2.37	176,279
354.70 STRUCTURES AND IMPROVEMENTS - GENERAL PLANT	22,872.25	22,872.25	2.17	496
355.00 POWER GENERATION EQUIPMENT	628,598.76	628,598.76	3.83	24,075
360.20 COLLECTION SEWERS - FORCE	1,613,022.38	1,613,022.38	1.78	28,712
361.20 COLLECTION SEWERS - GRAVITY	17,151,667.70	19,661,059.74	1.81	336,126
361.21 COLLECTION SEWERS - MANHOLES	2,322,154.58	2,322,154.58	1.89	43,889
361.22 COLLECTION SEWERS - MANHOLES - RELINING	42,126.52	42,126.52	2.19	923
363.00 CUSTOMER SERVICE LINES	3,013,240.75	3,013,240.75	2.18	65,689
363.21 CUSTOMER SERVICE LINES - CLEANOUTS	301,099.45	301,099.45	2.14	6,444
371.00 PUMPING EQUIPMENT	789,211.95	1,219,211.95	3.39	28,607
380.40 TREATMENT AND DISPOSAL EQUIPMENT	2,565,145.64	2,580,145.64	2.29	58,975
382.00 OUTFALL SEWER LINES	140,994.02	140,994.02	2.75	3,877
390.40 OFFICE FURNITURE AND EQUIPMENT	3,788.23	3,788.23	4.99	189
390.50 OFFICE ENTERPRISE SOFTWARE	76,477.08	76,477.08	9.97	7,621
391.00 TRANSPORTATION EQUIPMENT - TRUCKS	212,823.05	212,823.05	**	36,783
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	20,304.10	20,304.10	4.03	818
396.00 COMMUNICATION EQUIPMENT - SCADA	315,566.16	315,566.16	11.10	35,028
397.00 MISCELLANEOUS EQUIPMENT	29,233.21	29,233.21	6.81	1,991
<b>TOTAL DEPRECIABLE PLANT</b>	<b>37,370,172.79</b>	<b>42,784,564.83</b>		<b>886,174</b>
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
354.30 STRUCTURES AND IMPROVEMENTS - PUMPING	74,864.25	74,864.25	3.77	2,822
354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT	236,722.85	236,722.85	3.69	8,735
355.00 POWER GENERATION EQUIPMENT	14,637.79	14,637.79	6.59	965
360.20 COLLECTION SEWERS - FORCE	24,269.59	24,269.59	2.31	561
361.20 COLLECTION SEWERS - GRAVITY	541,016.40	541,016.40	2.31	12,497
361.21 COLLECTION SEWERS - MANHOLES	26,786.06	26,786.06	2.49	667
363.00 CUSTOMER SERVICE LINES	136,517.84	154,117.84	2.35	3,430
371.00 PUMPING EQUIPMENT	7,919.97	7,919.97	5.44	431
380.40 TREATMENT AND DISPOSAL EQUIPMENT	56,165.25	56,165.25	3.77	2,117
<b>TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION</b>	<b>1,118,900.00</b>	<b>1,136,500.00</b>		<b>32,225</b>
<b>TOTAL UTILITY PLANT</b>	<b>36,908,782.16</b>	<b>42,305,574.20</b>		<b>853,949</b>

\* 14-month total based on monthly averages

\*\* Annual Accrual is charged to Clearing Account by Asset

THE YORK WATER COMPANY  
WASTEWATER ASSETS

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2019		2020		2021		2022		2023		NET SALVAGE (12)*	SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
354.40											(75)	(15)
361.20						20,958		421		280	(701)	(140)
363.00											(20,958)	(4,192)
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,958</b>	<b>496</b>	<b>0</b>	<b>0</b>	<b>280</b>	<b>(21,734)</b>	<b>(4,347)</b>

\* Column (12) equals the summation of Columns (2) through (11).

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## **PART II. DETAILED DEPRECIATION CALCULATIONS**

**CUMULATIVE DEPRECIATED ORIGINAL COST**

**THE YORK WATER COMPANY  
WASTEWATER ASSETS**

**CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024**

<b>YEAR INST (1)</b>	<b>ORIGINAL COST (2)</b>	<b>ACCRUED DEPRECIATION (3)</b>	<b>AMOUNT (2)-(3) (4)</b>	<b>CUMULATIVE AMOUNT (5)</b>	<b>PCT OF COL 4 TOTAL (6)</b>
1935	68,813	58,203	10,610	10,610	0.03
1936	31,067	26,174	4,893	15,503	0.05
1940	2,384	1,970	414	15,916	0.05
1941	686	566	120	16,036	0.05
1942	516	427	89	16,125	0.05
1943	19,538	16,063	3,475	19,599	0.06
1945	682	557	125	19,724	0.06
1951	5,864	4,659	1,205	20,929	0.06
1956	32,101	24,790	7,311	28,240	0.09
1963	12,973	9,532	3,441	31,681	0.10
1970	16,698	11,276	5,422	37,103	0.11
1974	31,490	20,753	10,737	47,841	0.15
1975	14,957	9,360	5,597	53,437	0.16
1982	344,713	216,669	128,044	181,481	0.56
1986	152,464	79,809	72,655	254,135	0.78
1992	65,626	29,865	35,761	289,896	0.89
1993	1,055,104	573,339	481,765	771,662	2.37
1995	467,739	230,400	237,339	1,009,000	3.10
1996	127,466	85,862	41,604	1,050,605	3.23
1998	2,556,204	991,831	1,564,373	2,614,978	8.04
1999	1,197,993	468,015	729,978	3,344,955	10.28
2000	1,931,454	796,694	1,134,760	4,479,715	13.77
2001	3,998	2,248	1,750	4,481,465	13.78
2002	455,069	153,614	301,455	4,782,920	14.70
2003	366,277	122,464	243,813	4,725,278	14.53
2004	1,373,408	448,394	925,014	5,650,293	17.37
2005	2,011,351	889,872	1,121,479	6,771,772	20.82
2006	2,196,802	617,168	1,579,634	8,351,406	25.67
2007	1,060,331	283,886	776,445	9,127,851	28.06
2008	2,344,923	585,340	1,759,583	10,887,434	33.47
2009	2,612,248	615,432	1,996,816	12,884,249	39.61
2010	479,564	132,453	347,111	13,231,360	40.67
2011	175,179	43,241	131,938	11,019,372	33.87
2012	174,874	35,181	139,693	11,159,065	34.30
2013	467,628	123,820	343,808	11,502,873	35.36
2014	209,101	66,792	142,309	11,645,182	35.80
2015	584,359	169,073	415,286	12,060,468	37.07
2016	184,298	39,567	144,731	12,205,199	37.52
2017	1,443,232	170,124	1,273,107	13,478,306	41.43
2018	362,813	123,231	239,582	13,717,888	42.17
2019	120,869	17,560	103,309	13,821,197	42.49
2020	67,096	10,495	56,601	13,877,798	42.66
2021	5,522,218	320,187	5,202,031	19,079,829	58.65
2022	5,680,675	211,854	5,468,821	24,548,650	75.46
2023	5,002,400	64,800	4,937,600	29,486,250	90.64
2024	400,000	1,046	398,954	29,885,204	91.87
<b>SUBTOTAL</b>	<b>41,435,242</b>	<b>8,904,657</b>	<b>32,530,585</b>		
<b>NONDEPRECIABLE</b>	<b>657,509</b>	<b>0</b>	<b>657,509</b>		
<b>CLEARING</b>	<b>212,823</b>	<b>169,960</b>	<b>42,863</b>		
<b>TOTAL</b>	<b>42,305,574</b>	<b>9,074,616</b>	<b>33,230,957</b>		



**UTILITY PLANT IN SERVICE**

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EAST PROSPECT						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2071						
NET SALVAGE PERCENT.. 0						
2016	35,491.81	6,012	4,999	30,493	37.58	811
	35,491.81	6,012	4,999	30,493		811
JACOBUS						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1998	25,175.63	13,764	11,444	13,731	21.28	645
2004	6,339.10	2,992	2,488	3,851	22.00	175
	31,514.73	16,756	13,932	17,583		820
FELTON						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2004	81,360.00	37,125	30,869	50,491	23.44	2,154
2005	86,577.87	38,302	31,848	54,730	23.53	2,326
	167,937.87	75,427	62,717	105,221		4,480
WEST MANHEIM						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2000	493,963.97	251,329	208,977	284,987	22.85	12,472
2005	179,117.15	79,241	65,888	113,229	23.53	4,812
2009	36,750.00	13,961	11,608	25,142	23.94	1,050
2010	178,414.07	64,622	53,732	124,682	24.07	5,180
	888,245.19	409,153	340,206	548,039		23,514
	1,123,189.60	507,348	421,854	701,336		29,625
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.7 2.64

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ASBURY POINTE						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1995	33,714.97	22,036	19,299	14,416	15.19	949
1999	10,938.19	6,746	5,908	5,030	15.33	328
2013	47,113.69	18,845	16,504	30,609	16.00	1,913
2015	1,348.10	473	414	934	16.02	58
2019	2,235.51	501	439	1,797	16.17	111
2020	2,932.57	542	475	2,458	16.17	152
2021	6,415.38	906	793	5,622	16.20	347
	104,698.41	50,049	43,833	60,865		3,858
EAST PROSPECT						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2071						
NET SALVAGE PERCENT.. 0						
1993	101,039.53	49,883	43,688	57,352	31.45	1,824
2014	8,607.68	1,689	1,479	7,128	39.60	180
2015	10,570.87	1,887	1,653	8,918	39.88	224
2016	4,282.57	686	601	3,682	40.18	92
2019	700.04	71	62	638	41.21	15
2021	2,368,966.06	141,427	123,862	2,245,104	41.98	53,480
2022	74,127.70	2,802	2,454	71,674	42.39	1,691
	2,568,294.45	198,445	173,799	2,394,495		57,506
JACOBUS						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
2019	95,899.20	15,795	13,834	82,065	23.66	3,469
2020	8,897.17	1,190	1,042	7,855	23.73	331
	104,796.37	16,985	14,876	89,920		3,800

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FELTON						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2004	189,437.50	85,683	75,042	114,396	23.81	4,805
2005	341,586.72	149,205	130,674	210,912	24.07	8,762
	531,024.22	234,888	205,716	325,308		13,567
LETTERKENNY						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1982	87,007.59	73,234	64,139	22,869	7.84	2,917
1996	91,496.43	70,882	62,079	29,418	8.05	3,654
2018	5,852.73	2,374	2,079	3,774	8.30	455
2022	44,438.03	7,412	6,491	37,947	8.32	4,561
	228,794.78	153,902	134,788	94,007		11,587
AMBLEBROOK						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
2022	3,461,049.13	129,097	113,063	3,347,986	42.98	77,896
2023	2,460,000.00	37,392	32,748	2,427,252	43.19	56,199
	5,921,049.13	166,489	145,811	5,775,238		134,095
	9,458,657.36	820,758	718,823	8,739,833		224,413
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.9 2.37

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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-R2.5						
NET SALVAGE PERCENT.. 0						
1993	12,000.00	8,390	9,394	2,606	13.19	198
2014	7,837.71	2,106	2,358	5,480	26.31	208
2015	3,034.54	739	828	2,207	26.92	82
	22,872.25	11,235	12,580	10,292		488
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.1 2.13

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 355 POWER GENERATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 30-R2.5						
NET SALVAGE PERCENT.. 0						
2000	91,249.52	65,006	63,338	27,912	9.55	2,923
2005	69,241.89	41,621	40,553	28,689	12.39	2,315
2010	25,812.72	12,101	11,791	14,022	15.49	905
2013	38,578.43	14,648	14,272	24,306	17.42	1,395
2014	165,126.25	57,464	55,989	109,137	18.11	6,026
2020	49,720.98	7,145	6,962	42,759	21.84	1,958
2022	188,868.97	12,900	12,569	176,300	22.72	7,760
	628,598.76	210,885	205,474	423,125		23,282
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.2 3.70

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 360.2 COLLECTION SEWERS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 65-R2.5						
NET SALVAGE PERCENT.. 0						
1975	7,347.20	5,042	4,482	2,865	22.26	129
1993	59,662.12	28,727	25,535	34,127	33.03	1,033
1998	272,871.97	113,460	100,853	172,019	36.06	4,770
1999	274,317.80	110,303	98,047	176,271	36.68	4,806
2000	248,650.62	96,501	85,778	162,873	37.31	4,365
2004	48,396.12	15,893	14,127	34,269	40.22	852
2005	39,128.82	12,271	10,908	28,221	40.86	691
2006	529,184.02	158,014	140,456	388,728	41.50	9,367
2009	116,296.71	29,342	26,082	90,215	43.47	2,075
2018	17,167.00	1,791	1,592	15,575	48.68	320
	1,613,022.38	571,344	507,860	1,105,162		28,408
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.9 1.76

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 361.2 COLLECTION SEWERS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 65-R2.5						
NET SALVAGE PERCENT.. 0						
1935	49,664.51	45,796	41,898	7,767	7.49	1,037
1936	23,857.35	21,961	20,092	3,765	7.57	497
1940	960.00	867	793	167	8.93	19
1941	516.00	465	425	91	9.07	10
1942	251.00	225	206	45	9.25	5
1943	13,737.88	12,301	11,254	2,484	9.42	264
1945	489.60	435	398	92	9.83	9
1951	4,467.19	3,863	3,534	933	11.37	82
1956	23,484.65	19,706	18,029	5,456	12.98	420
1963	8,038.88	6,340	5,800	2,239	16.25	138
1970	15,747.27	11,577	10,592	5,155	19.33	267
1974	15,787.26	11,056	10,115	5,672	21.26	267
1975	5,399.50	3,705	3,390	2,010	22.26	90
1982	196,170.24	120,978	110,682	85,488	25.90	3,301
1986	141,313.26	80,379	73,538	67,775	28.56	2,373
1992	60,838.40	30,054	27,496	33,342	32.44	1,028
1993	405,012.91	195,014	178,416	226,597	33.03	6,860
1995	242,282.02	110,432	101,033	141,249	34.23	4,126
1998	1,752,544.43	728,708	666,687	1,085,857	36.06	30,113
1999	550,930.33	221,529	202,675	348,255	36.68	9,494
2000	583,182.14	226,333	207,070	376,112	37.31	10,081
2002	289,395.70	103,459	94,654	194,742	38.94	5,001
2003	210,743.25	72,306	66,152	144,591	39.57	3,654
2004	803,073.96	263,729	241,283	561,791	40.22	13,968
2005	1,729,939.60	542,509	496,336	1,233,604	40.86	30,191
2006	1,207,568.68	360,580	329,891	877,678	41.50	21,149
2007	665,699.68	188,593	172,542	493,158	42.16	11,697
2008	1,918,638.47	514,003	470,255	1,448,383	42.81	33,833
2009	1,866,700.23	470,968	430,883	1,435,817	43.47	33,030
2011	76,511.90	16,963	15,519	60,993	44.47	1,372
2012	106,051.32	21,772	19,919	86,132	45.15	1,908
2013	106,281.58	20,066	18,358	87,924	45.83	1,918
2015	290,337.52	45,293	41,438	248,900	46.89	5,308
2017	989,876.52	120,765	110,487	879,390	47.98	18,328
2018	42,090.75	4,390	4,016	38,075	48.68	782



THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 361.2 COLLECTION SEWERS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 65-R2.5						
NET SALVAGE PERCENT.. 0						
2021	1,218,528.37	62,389	57,079	1,161,449	49.42	23,502
2022	1,529,947.39	50,029	45,771	1,484,176	49.35	30,074
2023	2,515,000.00	34,456	31,524	2,483,476	47.88	51,869
	19,661,059.74	4,743,994	4,340,230	15,320,830		358,065
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.8 1.82

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 361.21 COLLECTION SEWERS - MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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-R3						
NET SALVAGE PERCENT.. 0						
1935	3,698.97	3,575	3,267	432	3.07	141
1936	1,415.92	1,365	1,248	168	3.25	52
1940	37.00	35	32	5	4.05	1
1941	37.00	35	32	5	4.29	1
1942	38.61	37	34	5	4.54	1
1943	764.18	721	659	105	4.80	22
1945	41.83	39	36	6	5.37	1
1951	217.20	199	182	35	6.70	5
1956	1,375.65	1,219	1,114	262	8.67	30
1963	810.88	689	630	181	10.76	17
1970	810.90	640	585	226	14.36	16
1974	1,061.88	802	733	329	16.12	20
1975	469.80	350	320	150	16.69	9
1982	18,715.50	12,478	11,404	7,312	20.83	351
1993	54,839.30	28,588	26,127	28,712	28.16	1,020
1995	33,827.00	16,680	15,244	18,583	29.47	631
1998	123,678.60	55,235	50,481	73,198	31.80	2,302
1999	97,160.16	41,944	38,334	58,826	32.47	1,812
2000	126,496.72	52,686	48,151	78,346	33.15	2,363
2002	82,651.96	31,697	28,969	53,683	34.83	1,541
2003	57,108.42	21,010	19,202	37,906	35.51	1,067
2004	72,514.90	25,525	23,328	49,187	36.20	1,359
2005	152,278.38	50,876	46,497	105,781	37.20	2,844
2006	188,911.06	60,074	54,903	134,008	37.89	3,537
2007	182,017.37	54,915	50,188	131,829	38.58	3,417
2008	106,911.51	30,480	27,857	79,055	39.28	2,013
2009	412,324.81	110,049	100,577	311,748	40.28	7,740
2010	249,524.28	62,406	57,035	192,489	40.98	4,697
2011	15,278.43	3,561	3,254	12,024	41.68	288
2012	19,148.24	4,132	3,776	15,372	42.39	363
2013	18,179.38	3,587	3,278	14,901	43.39	343
2015	68,109.39	11,041	10,091	58,018	44.81	1,295
2017	155,556.92	19,491	17,814	137,743	46.53	2,960
2018	2,565.00	275	251	2,314	47.24	49
2020	13,994.84	980	896	13,099	48.69	269
2021	44,582.59	2,283	2,087	42,496	49.42	860
2022	15,000.00	483	441	14,559	50.15	290
	2,322,154.58	710,182	649,057	1,673,098		43,727

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.3 1.88

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 361.22 COLLECTION SEWERS - MANHOLES - RELINING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 50-R4						
NET SALVAGE PERCENT.. 0						
2008	21,626.52	7,115	6,306	15,321	31.95	480
2015	9,600.00	1,764	1,563	8,037	38.50	209
2016	10,900.00	1,771	1,570	9,330	39.50	236
	42,126.52	10,650	9,439	32,688		925
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.3 2.20

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 363 CUSTOMER SERVICE LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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						
1935	15,449.28	14,932	13,038	2,411	3.07	785
1936	5,793.48	5,536	4,834	959	4.07	236
1940	1,386.56	1,311	1,145	242	4.83	50
1941	132.60	125	109	24	5.05	5
1942	226.32	214	187	39	4.54	9
1943	5,035.62	4,753	4,150	886	4.80	185
1945	150.30	141	123	27	5.37	5
1951	1,179.44	1,080	943	236	6.70	35
1956	7,240.80	6,467	5,647	1,594	8.09	197
1963	4,123.68	3,553	3,102	1,022	9.75	105
1970	139.70	113	99	41	12.56	3
1974	14,641.20	11,344	9,905	4,736	14.44	328
1975	1,740.00	1,338	1,168	572	14.63	39
1982	15,630.16	10,875	9,496	6,134	18.22	337
1986	11,150.30	7,182	6,271	4,879	20.81	234
1992	4,787.28	2,713	2,369	2,418	24.20	100
1993	50,232.91	27,729	24,213	26,020	24.89	1,045
1995	54,658.23	28,674	25,038	29,620	25.98	1,140
1998	365,508.00	174,494	152,366	213,142	28.10	7,585
1999	161,030.37	74,670	65,201	95,829	28.53	3,359
2000	183,924.73	82,270	71,837	112,088	29.24	3,833
2002	81,397.01	33,682	29,411	51,986	30.69	1,694
2003	81,229.44	32,402	28,293	52,936	31.15	1,699
2004	149,352.34	56,978	49,753	99,599	31.88	3,124
2005	250,142.77	91,052	79,506	170,637	32.62	5,231
2006	164,083.11	56,822	49,616	114,467	33.35	3,432
2007	180,950.25	59,714	52,142	128,808	33.84	3,806
2008	254,211.43	79,263	69,212	184,999	34.58	5,350
2009	148,438.15	43,760	38,211	110,227	35.08	3,142
2011	25,219.29	6,484	5,662	19,557	36.60	534
2012	37,661.36	9,009	7,867	29,794	37.11	803
2013	48,691.15	10,697	9,340	39,351	37.88	1,039
2015	62,481.86	11,372	9,930	52,552	38.95	1,349
2016	6,200.75	1,008	880	5,321	39.50	135
2017	217,586.87	31,050	27,112	190,475	40.06	4,755
2020	7,461.00	604	527	6,934	41.58	167
2021	393,973.01	23,638	20,641	373,332	41.78	8,936
	3,013,240.75	1,007,049	879,344	2,133,897		64,811

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.9 2.15

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 363.21 CUSTOMER SERVICE LINES - CLEANOUTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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						
1999	23,533.15	10,912	9,413	14,120	28.53	495
2000	33,574.45	15,018	12,955	20,619	29.24	705
2002	1,624.01	672	580	1,044	30.69	34
2003	1,360.64	543	468	893	31.15	29
2005	37,159.17	13,526	11,668	25,491	32.62	781
2006	40,081.50	13,880	11,973	28,108	33.35	843
2007	31,663.45	10,449	9,014	22,649	33.84	669
2008	43,535.11	13,574	11,710	31,825	34.58	920
2009	31,737.69	9,356	8,071	23,667	35.08	675
2011	3,686.64	948	818	2,869	36.60	78
2012	1,050.94	251	217	834	37.11	22
2013	4,311.69	947	817	3,495	37.88	92
2015	9,289.85	1,691	1,458	7,832	38.95	201
2017	38,491.16	5,493	4,738	33,753	40.06	843
	301,099.45	97,260	83,900	217,199		6,387

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.0 2.12

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 371 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 35-S1.5						
NET SALVAGE PERCENT.. 0						
1982	27,189.28	23,225	20,948	6,241	7.11	878
1993	22,282.83	16,605	14,977	7,306	10.49	696
1995	20,761.94	14,938	13,474	7,288	11.18	652
1996	4,467.53	3,152	2,843	1,625	11.55	141
1998	16,425.44	11,087	10,000	6,425	12.36	520
1999	7,285.61	4,798	4,328	2,958	12.79	231
2000	170,411.53	109,302	98,588	71,824	13.23	5,429
2001	3,998.33	2,492	2,248	1,750	13.70	128
2003	15,173.38	8,875	8,005	7,168	14.67	489
2004	4,294.49	2,424	2,186	2,108	15.18	139
2005	68,734.62	37,337	33,677	35,058	15.70	2,233
2010	25,812.72	10,970	9,895	15,918	18.49	861
2015	422.85	120	108	315	21.82	14
2016	139,209.37	35,331	31,867	107,342	22.54	4,762
2018	148,645.93	28,302	25,528	123,118	24.10	5,109
2019	2,496.85	395	356	2,141	24.83	86
2021	13,599.25	1,240	1,118	12,481	26.57	470
2022	98,000.00	5,606	5,057	92,943	27.49	3,381
2023	30,000.00	687	620	29,380	28.40	1,035
2024	400,000.00	1,160	1,046	398,954	28.99	13,762
	1,219,211.95	318,046	286,869	932,343		41,016

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.7 3.36

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 380.40 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 45-S2.5						
NET SALVAGE PERCENT.. 0						
1993	350,034.80	233,998	250,989	99,046	15.21	6,512
1995	82,494.83	52,500	56,312	26,183	16.38	1,598
1996	31,502.15	19,522	20,940	10,562	16.98	622
1999	72,797.12	41,123	44,109	28,688	19.00	1,510
2003	661.87	321	344	318	21.89	15
2004	18,640.00	8,688	9,319	9,321	22.53	414
2005	81,744.16	36,319	38,956	42,788	23.35	1,832
2006	66,973.62	28,276	30,329	36,645	24.18	1,516
2011	54,482.71	16,770	17,988	36,495	28.49	1,281
2013	196,295.23	51,096	54,806	141,489	30.32	4,667
2014	27,529.07	6,494	6,966	20,563	31.32	657
2016	2,492.29	468	502	1,990	33.15	60
2017	38,332.08	6,260	6,715	31,617	34.15	926
2018	64,957.09	9,016	9,671	55,286	35.15	1,573
2019	28,337.74	3,239	3,474	24,864	36.15	688
2020	8,540.33	767	823	7,717	37.15	208
2021	1,408,830.55	91,997	98,676	1,310,155	38.15	34,342
2022	30,500.00	1,244	1,334	29,166	39.15	745
2023	15,000.00	244	262	14,738	40.15	367
	2,580,145.64	608,342	652,515	1,927,631		59,533
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.4 2.31

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 382 OUTFALL SEWER LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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-S2.5						
NET SALVAGE PERCENT.. 0						
2012	10,962.50	3,492	3,402	7,560	24.96	303
2022	130,031.52	5,981	5,827	124,205	34.57	3,593
	140,994.02	9,473	9,229	131,765		3,896
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.8 2.76



THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 390.4 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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						
2017	3,788.23	1,263	1,231	2,557	13.33	192
	3,788.23	1,263	1,231	2,557		192
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.3 5.07

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 390.5 OFFICE ENTERPRISE SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	76,477.08	76,477	76,477			
	76,477.08	76,477	76,477			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 393 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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						
2016	3,320.79	1,018	967	2,354	17.33	136
2017	12,800.56	3,414	3,242	9,559	18.33	521
2021	4,182.75	446	423	3,760	22.33	168
	20,304.10	4,878	4,632	15,672		825
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.0 4.06

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 396 COMMUNICATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	2,901.99	2,902	2,902			
2015	122,533.00	106,196	97,972	24,561	1.33	18,467
2018	7,257.56	4,113	3,794	3,464	4.33	800
2020	4,148.80	1,521	1,403	2,746	6.33	434
2021	52,412.61	13,977	12,895	39,518	7.33	5,391
2022	126,312.20	21,052	19,422	106,890	8.33	12,832
	315,566.16	149,761	138,388	177,178		37,924
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.7 12.02

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 397 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	5,275.14	3,751	3,543	1,732	4.33	400
2015	6,631.00	3,831	3,618	3,013	6.33	476
2021	17,327.07	3,080	2,909	14,418	12.33	1,169
	29,233.21	10,662	10,070	19,163		2,045
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.4 7.00

**CONTRIBUTIONS IN AID OF CONSTRUCTION**

THE YORK WATER COMPANY  
WASTEWATER ASSETS - CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FELTON						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2005	74,864.25	34,453	8,527	66,337	22.87	2,901
	74,864.25	34,453	8,527	66,337		2,901
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.9 3.88

THE YORK WATER COMPANY  
WASTEWATER ASSETS - CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FELTON						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2005	236,722.85	108,017	26,347	210,376	23.24	9,052
	236,722.85	108,017	26,347	210,376		9,052
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.2 3.82



THE YORK WATER COMPANY  
WASTEWATER ASSETS - CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 355.00 POWER GENERATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 30-R2.5						
NET SALVAGE PERCENT.. 0						
2005	14,637.79	9,105	2,977	11,661	11.85	984
	14,637.79	9,105	2,977	11,661		984
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.9 6.72

THE YORK WATER COMPANY  
WASTEWATER ASSETS - CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 360.20 COLLECTION SEWERS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 65-R2.5						
NET SALVAGE PERCENT.. 0						
2005	24,269.59	7,951	1,694	22,576	40.02	564
	24,269.59	7,951	1,694	22,576		564
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.0 2.32

THE YORK WATER COMPANY  
WASTEWATER ASSETS - CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 361.20 COLLECTION SEWERS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 65-R2.5						
NET SALVAGE PERCENT.. 0						
2005	541,016.40	177,237	37,817	503,199	40.02	12,574
	541,016.40	177,237	37,817	503,199		12,574
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.0 2.32

THE YORK WATER COMPANY  
WASTEWATER ASSETS - CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 361.21 COLLECTION SEWERS - MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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-R3						
NET SALVAGE PERCENT.. 0						
2005	26,786.06	9,348	2,020	24,766	36.37	681
	26,786.06	9,348	2,020	24,766		681
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.4 2.54

THE YORK WATER COMPANY  
WASTEWATER ASSETS - CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 363 CUSTOMER SERVICE LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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						
2005	41,917.84	15,858	9,182	32,736	32.05	1,021
2016	17,600.00	3,142	1,819	15,781	39.12	403
2017	13,200.00	2,099	1,216	11,984	39.67	302
2018	2,200.00	306	177	2,023	40.23	50
2019	8,800.00	1,045	605	8,195	40.80	201
2020	28,600.00	2,820	1,633	26,967	41.16	655
2021	6,600.00	513	297	6,303	41.55	152
2022	17,600.00	994	576	17,024	41.75	408
2023	17,600.00	612	354	17,246	41.60	415
	154,117.84	27,389	15,859	138,259		3,607
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.3 2.34

THE YORK WATER COMPANY  
WASTEWATER ASSETS - CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 35-S1.5						
NET SALVAGE PERCENT.. 0						
2005	7,919.97	4,448	1,330	6,590	15.22	433
	7,919.97	4,448	1,330	6,590		433
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.2 5.47

THE YORK WATER COMPANY  
WASTEWATER ASSETS - CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 380.40 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF FEBRUARY 29, 2024

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 45-S2.5						
NET SALVAGE PERCENT.. 0						
2005	56,165.25	25,960	6,745	49,420	22.69	2,178
	56,165.25	25,960	6,745	49,420		2,178
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.7 3.88

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**PART III. EXPERIENCED AND ESTIMATED NET SALVAGE**



THE YORK WATER COMPANY  
WASTEWATER ASSETS

EXPERIENCED AND ESTIMATED RETIREMENTS BY ACCOUNT AND ASSOCIATED  
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
380.40	14,115.05			
396.00	37,297.82			
	51,412.87			
2020 TRANSACTION YEAR				
2021 TRANSACTION YEAR				
363.00	892.67	20,957.56		20,957.56-
380.40	2,113.00			
	3,005.67	20,957.56		20,957.56-
2022 TRANSACTION YEAR				
354.40	3,762.00	75.00		75.00-
361.20	8,411.94	421.00		421.00-
	12,173.94	496.00		496.00-
2023 TRANSACTION YEAR				
361.20	5,607.96	280.00		280.00-
	5,607.96	280.00		280.00-
TOTAL	72,200.44	21,733.56		21,733.56-

THE YORK WATER COMPANY

YORK, PENNSYLVANIA

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO WATER PLANT

AS OF DECEMBER 31, 2021

*Prepared by:*



**GANNETT FLEMING**

**Excellence Delivered As Promised**

Exhibit No. HVI

THE YORK WATER COMPANY

York, Pennsylvania

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO WATER PLANT  
AS OF DECEMBER 31, 2021

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania



**Gannett Fleming**  
**Valuation and Rate Consultants, LLC**

Corporate Headquarters  
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Camp Hill, PA 17011  
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[gannettfleming.com](http://gannettfleming.com)

May 23, 2022

The York Water Company  
130 East Market Street  
York, PA 17405

Attention Mr. Matthew E. Poff  
Chief Financial Officer

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to water plant as of December 31, 2021. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 and 2, beginning on page I-3 of the attached report.

A description of the methods and procedures upon which the study was based, as well as support for the service life estimates, is set forth in a companion report "2022 Depreciation Study - Calculated Annual Depreciation Accruals Related to Water Plant as of December 31, 2022".

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  
070998.100

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**PART I. RESULTS OF STUDY**

# **THE YORK WATER COMPANY**

## **DEPRECIATION STUDY**

### **PART I. RESULTS OF STUDY**

#### **SUMMARY OF RESULTS**

The results of the depreciation study are summarized in Table 1, which sets forth the book reserve and the calculated annual depreciation related to original cost as of December 31, 2021, and the annual amortization of net negative salvage. Table 2 presents the calculation of the amortization of experienced net salvage, by account, based on the five-year period, 2017-2021.

#### **DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS**

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-2. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage, and cost of removal are set forth by account for the years 2017 through 2021, on pages III-2 through III-4.

THE YORK WATER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF DECEMBER 31, 2021

	ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
<b>INTANGIBLE PLANT</b>								
301	ORGANIZATION	NONDEPR.	5,302.09					
302	FRANCHISES AND CONSENTS	NONDEPR.	4,917.92					
	<b>TOTAL INTANGIBLE PLANT</b>		<b>10,220.01</b>					
<b>NONDEPRECIABLE PLANT</b>								
303.11	WATER RIGHT	NONDEPR.	39,971.90					
303.12	RESERVOIR LAND	NONDEPR.	858,813.47					
303.2	POWER AND PUMPING LAND	NONDEPR.	1,078,522.25					
303.3	PURIFICATION LAND	NONDEPR.	53,458.80					
303.4	TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	NONDEPR.	142,462.57					
303.5	DISTRIBUTION RESERVOIR AND STANDPIPE LAND	NONDEPR.	621,755.64					
303.61	OFFICE LAND	NONDEPR.	115,023.00					
303.62	STORES, SHOP AND GARAGE LAND	NONDEPR.	135,844.51					
	<b>TOTAL NONDEPRECIABLE PLANT</b>		<b>3,045,852.14</b>					
<b>DEPRECIABLE PLANT</b>								
304.15	OTHER WATER SOURCE STRUCTURES	SQUARE	211,038.12	74,370	136,668	4,873	2.31	28.0
304.2	POWER AND PUMPING STRUCTURES	VARIOUS	17,026,726.79	3,534,932	13,491,793	367,510	2.16	36.7
304.3	PURIFICATION BUILDINGS	VARIOUS	4,338,925.40	1,084,855	3,254,070	114,392	2.64	28.4
304.61	OFFICE BUILDINGS	75-R0.5	1,556,469.59	658,288	898,182	39,272	2.52	22.9
304.62	STORES, SHOP AND GARAGE BUILDINGS	60-R2.5	2,960,454.65	1,847,938	1,112,516	110,800	3.74	10.0
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	45-R1.5	495,218.40	209,797	285,422	22,120	4.47	12.9
305	COLLECTING AND IMPOUNDING RESERVOIRS	VARIOUS	6,170,342.15	1,865,933	4,304,409	94,977	1.54	45.3
306	LAKE, RIVER AND OTHER INTAKES	VARIOUS	3,657,305.15	1,337,112	2,320,194	72,648	1.99	31.9
307	WELLS AND SPRINGS	35-S1	96,027.22	33,244	62,783	2,830	2.95	22.2
309	SUPPLY MAINS	65-S3	8,635,080.87	382,402	8,252,679	148,307	1.72	55.6
310.2	POWER GENERATION EQUIPMENT	35-R2.5	2,879,763.69	697,310	2,182,454	91,720	3.18	23.8
310.7	OIL ENGINE PUMPING EQUIPMENT	50-S2.5	1,275,779.52	546,936	728,844	33,841	2.65	21.5
311	ELECTRIC PUMPING EQUIPMENT							
	PUMPING EQUIPMENT	50-R1.5	5,539,518.06	1,324,837	4,214,681	143,569	2.59	29.4
	SCADA EQUIPMENT	10-SQ	698,223.47	698,223	0	0	-	-
	TOTAL ACCOUNT 311		6,237,741.53	2,023,060	4,214,681	143,569	2.30	-



THE YORK WATER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF DECEMBER 31, 2021

	ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
						ACCRUAL AMOUNT (6)	ACCRUAL RATE (7)=(6)/(3)	
320	PURIFICATION SYSTEM							
	FILTERS, BASINS AND PIPING	80-S0.5 *	17,106,456.55	5,839,408	11,267,049	449,127	2.63	25.1
	OTHER SMALL TREATMENT FACILITIES	35-L3	122,698.46	8,798	113,900	4,082	3.33	27.9
	CHEMICAL TREATMENT EQUIPMENT	38-S0	2,014,362.94	874,079	1,140,284	51,687	2.57	22.1
	ELECTRONIC CONTROL EQUIPMENT	25-S0.5	1,367,610.98	725,122	642,489	44,215	3.23	14.5
	TOTAL ACCOUNT 320		20,611,128.93	7,447,407	13,163,722	549,111	2.66	
330	DISTRIBUTION RESERVOIRS AND STANDPIPES							
331	TRANSMISSION AND DISTRIBUTION MAINS							
	CAST IRON - 4 INCH AND UNDER	85-S0.5	365,282.09	269,394	95,888	1,728	0.47	55.5
	CAST IRON - 6 INCH AND 8 INCH	95-S2	63,417,377.21	9,161,999	54,255,378	833,254	1.31	65.1
	CAST IRON - 10 INCH AND OVER	115-R3	118,943,181.80	17,991,092	100,952,090	1,180,147	0.99	85.5
	TRANSITE	70-R2	241,258.83	27,406	213,853	9,779	4.05	21.9
	CONCRETE	100-R4	573,313.73	270,164	303,150	8,535	1.49	35.5
	STEEL	70-S4	2,496,725.64	564,060	1,932,666	35,203	1.41	54.9
	VALVES AND VALVE BOXES	100-R2.5	23,643,161.28	2,541,422	21,101,739	293,378	1.24	71.9
	COPPER, PLASTIC AND GALVANIZED	70-R2	2,975,268.02	599,762	2,375,506	52,138	1.75	45.6
	VAULTS	95-R2.5	270,583.20	39,210	231,373	3,424	1.27	67.6
	VENTURI TUBES	45-L1	10,026.74	9,928	99	8	0.08	12.4
	EMERGENCY BYPASS PIPING	45-S3	11,093.71	5,419	5,675	317	2.86	17.9
	METERING EQUIPMENT	26-O1	166,748.81	113,550	53,199	3,975	2.38	13.4
	AUTOMATIC FLUSHERS	25-R3	126,811.27	15,874	110,937	5,839	4.60	19.0
	CLEANING AND LINING	60-L4	9,327,109.13	1,622,252	7,704,857	166,279	1.78	46.3
	TOTAL ACCOUNT 331		222,567,941.46	33,231,532	189,336,410	2,594,004	1.17	
333	SERVICES							
334	METERS	78-R1.5	52,731,235.30	8,128,824	44,602,411	947,150	1.80	47.1
335	FIRE HYDRANTS	28-L2	20,477,331.22	6,827,991	13,649,340	969,037	4.73	14.1
336	BACKFLOW PREVENTERS	70-R2	10,079,413.64	1,557,912	8,521,502	194,144	1.93	43.9
340	OFFICE FURNITURE AND EQUIPMENT	40-S2.5	562,119.21	161,565	400,554	14,903	2.65	26.9
	FURNITURE	30-SQ	308,883.03	209,524	99,359	6,549	2.12	15.2
	EQUIPMENT	10-SQ	113,798.88	94,778	19,020	4,401	3.87	4.3
	MAIL MACHINE	10-SQ	116,750.44	103,679	13,071	7,042	6.03	1.9
	COMPUTER	5-SQ	1,141,891.58	967,310	174,581	73,505	6.44	2.4
	ENTERPRISE SOFTWARE	10-SQ	10,377,347.90	7,697,367	2,679,981	442,325	4.26	6.1
	TOTAL ACCOUNT 340		12,058,671.83	9,072,658	2,986,012	533,822	4.43	

THE YORK WATER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
341	TRANSPORTATION EQUIPMENT CARS TRUCKS	194,108.26 1,703,069.46					
	TOTAL ACCOUNT 341	1,897,177.72	1,216,777	680,401	271,811	**	
342	STORES EQUIPMENT OTHER TOW MOTOR	101,487.77 114,994.47	51,258 29,545	50,230 85,449	2,712 10,461	2.67	18.5
	TOTAL ACCOUNT 342	216,482.24	80,803	135,679	13,173		
343.1	SHOP EQUIPMENT	71,313.03	36,959	34,354	2,014	2.82	17.1
343.2	TOOLS AND WORK EQUIPMENT	753,609.39	353,754	399,855	29,385	3.90	13.6
343.3	TRACTOR AND EQUIPMENT	34,370.50	24,921	9,450	1,718	5.00	5.5
344	LABORATORY EQUIPMENT	137,003.48	36,733	100,270	6,947	5.07	14.4
345	POWER OPERATED EQUIPMENT	128,071.94	128,072	0	0	**	
346	COMMUNICATION EQUIPMENT	3,043,966.38	1,365,661	1,678,305	196,101	6.44	8.6
347	MISCELLANEOUS EQUIPMENT	511,103.72	273,091	238,013	26,107	5.11	9.1
	<b>TOTAL DEPRECIABLE PLANT</b>	<b>425,167,739.78</b>	<b>95,636,498</b>	<b>329,531,238</b>	<b>8,402,885</b>		
	<b>TOTAL WATER PLANT IN SERVICE</b>	<b>428,223,811.93</b>	<b>95,636,498</b>	<b>329,531,238</b>	<b>8,402,885</b>		
	<b>CUSTOMERS' ADVANCES FOR CONSTRUCTION</b>						
304.2	POWER AND PUMPING STRUCTURES		25,403	10,781	744	2.06	14.5
311	ELECTRIC PUMPING EQUIPMENT	36,183.63	24,828	6,217	301	0.97	20.7
330	DISTRIBUTION RESERVOIRS AND STANDPIPES	31,044.95	151,573	7,358	430	0.27	17.1
331	TRANSMISSION AND DISTRIBUTION MAINS CAST IRON MAINS - 6 INCH AND 8 INCH	158,930.80	3,861,608	4,690,223	58,107	0.68	80.7
	<b>TOTAL CUSTOMERS' ADVANCES FOR CONSTRUCTION</b>	<b>8,777,989.97</b>	<b>4,063,412</b>	<b>4,714,579</b>	<b>59,582</b>		

THE YORK WATER COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>							
303.5	DISTRIBUTION RESERVOIR AND STANDPIPE LAND	194,260.97					
304.2	POWER AND PUMPING STRUCTURES	130,686.69	74,268	56,419	3,640	2.79	15.5
304.3	PURIFICATION BUILDINGS	4,562.38	3,144	1,418	57	1.25	24.9
305	COLLECTING AND IMPOUNDING RESERVOIRS	70,625.00	21,349	49,276	780	1.10	63.2
311	ELECTRIC PUMPING EQUIPMENT	47,000.00	26,665	20,335	754	1.60	27.0
320	PURIFICATION SYSTEM						
	CHEMICAL TREATMENT EQUIPMENT	7,698.00	6,229	1,469	79	1.03	18.6
330	DISTRIBUTION RESERVOIRS AND STANDPIPES	1,541,834.66	596,031	945,804	33,989	2.20	27.8
331	TRANSMISSION AND DISTRIBUTION MAINS						
	CAST IRON MAINS - 4 INCH AND UNDER	28,020.10	8,097	19,923	411	1.47	48.5
	CAST IRON MAINS - 6 INCH AND 8 INCH	33,360,329.65	5,869,083	27,491,247	427,991	1.28	64.2
	CAST IRON MAINS - 10 INCH AND OVER	4,757,083.69	293,843	4,463,241	47,697	1.00	93.6
	VALVES AND VALVE BOXES	79,579.37	12,688	66,891	922	1.16	72.5
	TOTAL ACCOUNT 331	38,225,012.81	6,183,711	32,041,302	477,021		
333	SERVICES	416,300.14	107,350	308,950	6,094	1.46	50.7
334	METERS	35,905.94	33,756	2,150	276	0.77	7.8
335	FIRE HYDRANTS	61,300.24	24,026	37,274	835	1.36	44.6
340	OFFICE FURNITURE AND EQUIPMENT						
	COMPUTER	4,492.86	4,493	0	0	-	-
	FULLY ACCRUED						
	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION	40,739,679.69	7,081,022	33,464,397	523,525		
<b>AMORTIZATION OF NEGATIVE NET SALVAGE</b>							
	TOTAL WATER PLANT	378,706,142.27	84,492,064	291,352,262	2,232,505		

\* Life Span Procedure was used. Curve Shown is Interim Survivor Curve.

\*\* Annual Accrual is Charged to Clearing Account by Asset.

THE YORK WATER COMPANY

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2017		2018		2019		2020		2021		NET SALVAGE (12)*	SALVAGE ACCURAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
304.20		17,848									(17,848)	(3,570)
304.30		2,500		9,400		6,430					(18,330)	(3,666)
304.61		3,320								2,129	(5,449)	(1,090)
304.62			722		3,750	1,590					1,438	288
304.63			13,132			8,557					(13,132)	(2,626)
305.00											(8,557)	(1,711)
309.00											(5,935)	(1,187)
310.20											(2,619)	(524)
311.00		3,215		9,557	450	2,992				170,801	(170,801)	(34,160)
320.00		18,352		374		2,147		6,110		21,093	(36,408)	(7,282)
330.00		31,393						55,096			(26,984)	(5,397)
331.00		603,034		441,897	1,343	648,648	1,220,234		4,012	243	(86,733)	(17,347)
333.00	11,378	1,361,836	24,821	1,385,495	1,690	822,424	1,088,959	6,912	1,583,232	1,123,315	(4,491,689)	(898,338)
334.00	13,499		20,153	521	20,667	3,876	2,209	14,049	62,863	6,435	(5,714,634)	(1,142,927)
335.00	5,330	67,554	2,033	115,339	9,013	88,949	173,152	11,901	214,896		(632,511)	(126,502)
336.00				371							(371)	(74)
343.20							238	3,000			3,238	648
347.00					1,260		675				1,935	387
<b>TOTAL</b>	<b>30,207</b>	<b>2,109,053</b>	<b>47,007</b>	<b>1,976,807</b>	<b>38,172</b>	<b>1,579,184</b>	<b>2,552,190</b>	<b>39,874</b>	<b>3,130,699</b>		<b>(11,162,528)</b>	<b>(2,232,505)</b>

\* Column (12) equals the summation of Columns (2) through (11).

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## **PART II. DETAILED DEPRECIATION CALCULATIONS**

**CUMULATIVE DEPRECIATED ORIGINAL COST**

THE YORK WATER COMPANY

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2)-(3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1842	1	1	0	0	0.00
1851	604	604	0	0	0.00
1855	13	13	0	0	0.00
1857	424	374	50	50	0.00
1861	319	304	15	65	0.00
1863	235	235	0	65	0.00
1866	1	1	1	66	0.00
1867	1,297	1,292	5	71	0.00
1868	214	214	(0)	71	0.00
1870	33	31	2	73	0.00
1872	54	54	(0)	73	0.00
1875	173	173	0	73	0.00
1876	114	114	(1)	72	0.00
1877	19	19	0	73	0.00
1878	27	27	0	73	0.00
1881	723	526	197	270	0.00
1882	7,454	6,403	1,051	1,320	0.00
1883	46	46	(0)	1,320	0.00
1884	1,663	1,527	136	1,456	0.00
1885	18,314	15,434	2,880	4,336	0.00
1886	1,183	1,001	182	4,518	0.00
1887	2,807	2,386	421	4,939	0.00
1888	203	143	60	4,999	0.00
1889	1,837	1,513	324	5,323	0.00
1890	3,897	2,987	910	6,233	0.00
1891	4,901	4,074	827	7,061	0.00
1892	532	431	101	7,162	0.00
1893	11,163	9,154	2,009	9,170	0.00
1894	211	211	(0)	9,170	0.00
1895	4,951	3,613	1,338	10,508	0.00
1896	83,170	70,143	13,027	23,536	0.01
1897	924	659	265	23,801	0.01
1898	373,355	369,260	4,095	27,896	0.01
1899	8,146	7,344	802	28,698	0.01
1900	15,369	12,300	3,069	31,767	0.01
1901	78,336	69,191	9,145	40,912	0.01
1902	2,353	1,605	748	41,660	0.01
1903	26,348	20,159	6,189	47,849	0.02
1904	7,222	5,209	2,013	49,861	0.02
1905	12,074	8,020	4,054	53,916	0.02
1906	19,828	13,068	6,760	60,676	0.02
1907	19,057	13,815	5,242	65,919	0.02
1908	14,625	11,254	3,371	69,290	0.02
1909	8,273	6,059	2,214	71,504	0.02
1910	28,900	23,186	5,714	77,218	0.03
1911	168,744	117,781	50,963	128,181	0.04
1912	13,586	9,592	3,994	132,175	0.05
1913	13,183	10,632	2,551	134,726	0.05
1914	3,661	2,591	1,070	135,796	0.05
1915	5,519	3,699	1,820	137,616	0.05
1916	5,313	3,388	1,925	139,541	0.05
1917	2,172	1,807	365	139,906	0.05
1918	953	534	419	140,325	0.05
1919	2,370	1,531	839	141,164	0.05
1920	3,823	2,149	1,674	142,838	0.05
1921	9,186	5,953	3,233	146,071	0.05
1922	14,473	8,023	6,450	152,521	0.05
1923	26,281	16,295	9,986	162,507	0.06
1924	40,525	24,717	15,808	178,315	0.06
1925	76,468	50,590	25,878	204,192	0.07

**THE YORK WATER COMPANY**

**CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021**

<b>YEAR INST (1)</b>	<b>ORIGINAL COST (2)</b>	<b>ACCRUED DEPRECIATION (3)</b>	<b>AMOUNT (2)-(3) (4)</b>	<b>CUMULATIVE AMOUNT (5)</b>	<b>PCT OF COL 4 TOTAL (6)</b>
1926	31,712	20,138	11,574	215,766	0.07
1927	134,402	91,269	43,133	258,900	0.09
1928	54,739	34,536	20,203	279,102	0.10
1929	252,749	207,466	45,283	324,385	0.11
1930	108,372	71,517	36,855	361,240	0.12
1931	364,551	278,837	85,714	446,955	0.15
1932	51,313	38,770	12,543	459,498	0.16
1933	15,631	9,735	5,896	465,395	0.16
1934	7,499	3,986	3,513	468,908	0.16
1935	22,583	14,176	8,407	477,314	0.16
1936	30,642	19,181	11,461	488,776	0.17
1937	38,049	21,500	16,549	505,324	0.17
1938	47,209	25,611	21,598	526,922	0.18
1939	37,390	21,182	16,208	543,130	0.19
1940	44,890	23,216	21,674	564,804	0.19
1941	75,771	39,773	35,998	600,802	0.21
1942	61,931	42,730	19,201	620,002	0.21
1943	24,783	12,458	12,325	632,327	0.22
1944	4,520	2,553	1,967	634,294	0.22
1945	5,998	3,129	2,869	637,162	0.22
1946	62,792	46,525	16,267	653,429	0.22
1947	78,449	38,787	39,662	693,091	0.24
1948	80,549	54,598	25,951	719,042	0.25
1949	93,799	26,382	67,417	786,459	0.27
1950	71,753	33,811	37,942	824,401	0.28
1951	78,173	37,495	40,678	865,079	0.30
1952	78,751	39,057	39,694	904,774	0.31
1953	591,110	309,036	282,074	1,186,848	0.41
1954	309,777	147,308	162,469	1,349,317	0.46
1955	899,899	495,876	404,023	1,753,340	0.60
1956	791,762	447,074	344,688	2,098,028	0.72
1957	518,977	349,099	169,878	2,267,906	0.78
1958	231,185	131,716	99,469	2,367,375	0.81
1959	228,288	100,484	127,804	2,495,179	0.86
1960	460,234	283,740	176,494	2,671,673	0.92
1961	242,617	102,848	139,769	2,811,442	0.97
1962	293,574	134,149	159,425	2,970,868	1.02
1963	193,919	74,487	119,432	3,090,300	1.06
1964	466,495	203,687	262,808	3,353,108	1.15
1965	448,666	254,566	194,100	3,547,208	1.22
1966	310,518	184,815	125,703	3,672,911	1.26
1967	2,868,563	1,227,762	1,640,801	5,313,713	1.83
1968	582,053	271,018	311,035	5,624,747	1.94
1969	664,964	334,104	330,860	5,955,607	2.05
1970	585,180	273,566	311,614	6,267,221	2.16
1971	1,195,506	643,844	551,662	6,818,883	2.35
1972	311,790	132,903	178,887	6,997,770	2.41
1973	235,198	91,918	143,280	7,141,050	2.46
1974	322,086	125,281	196,805	7,337,855	2.53
1975	580,460	329,471	250,989	7,588,845	2.61
1976	646,973	388,625	258,348	7,847,192	2.70
1977	575,970	225,088	350,882	8,198,074	2.82
1978	994,330	576,872	417,458	8,615,532	2.96
1979	1,181,944	521,444	660,500	9,276,032	3.19
1980	166,308	104,138	62,170	9,338,202	3.21
1981	898,363	375,298	523,065	9,861,267	3.39
1982	1,869,873	727,120	1,142,753	11,004,021	3.79
1983	1,154,403	432,597	721,806	11,725,827	4.04
1984	2,465,443	1,296,351	1,169,092	12,894,919	4.44
1985	2,595,109	1,126,485	1,468,624	14,363,542	4.94



**THE YORK WATER COMPANY**

**CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021**

<b>YEAR INST (1)</b>	<b>ORIGINAL COST (2)</b>	<b>ACCRUED DEPRECIATION (3)</b>	<b>AMOUNT (2)-(3) (4)</b>	<b>CUMULATIVE AMOUNT (5)</b>	<b>PCT OF COL 4 TOTAL (6)</b>
1986	4,136,750	1,365,396	2,771,354	17,134,897	5.90
1987	1,785,622	714,754	1,070,868	18,205,765	6.27
1988	303,446	171,598	131,848	18,337,612	6.31
1989	3,927,864	1,156,925	2,770,939	21,108,551	7.26
1990	6,833,566	2,059,399	4,774,167	25,882,718	8.91
1991	3,899,644	1,071,682	2,827,962	28,710,680	9.88
1992	1,907,917	557,335	1,350,582	30,061,262	10.35
1993	4,537,473	1,788,622	2,748,851	32,810,113	11.29
1994	1,583,178	524,185	1,058,993	33,869,106	11.66
1995	4,231,765	1,114,758	3,117,007	36,986,113	12.73
1996	7,119,843	2,535,464	4,584,379	41,570,492	14.31
1997	5,091,058	1,447,450	3,643,608	45,214,100	15.56
1998	4,479,953	1,235,242	3,244,711	48,458,811	16.68
1999	4,969,048	1,137,959	3,831,089	52,289,901	17.99
2000	6,731,680	1,540,695	5,190,985	57,480,886	19.78
2001	6,990,021	2,220,879	4,769,142	62,250,028	21.42
2002	4,653,164	1,029,213	3,623,951	65,873,979	22.67
2003	5,265,599	1,693,986	3,571,613	69,445,591	23.90
2004	25,051,434	5,514,046	19,537,388	88,982,980	30.62
2005	15,520,316	4,153,142	11,367,174	100,350,154	34.53
2006	22,324,401	8,036,786	14,287,615	114,637,769	39.45
2007	20,603,069	6,615,819	13,987,250	128,625,019	44.26
2008	20,334,666	3,883,612	16,451,054	145,076,073	49.93
2009	12,684,154	2,892,957	9,791,197	154,867,270	53.29
2010	5,711,446	1,719,372	3,992,074	158,859,345	54.67
2011	8,749,421	1,963,659	6,785,762	165,645,107	57.00
2012	7,534,902	2,022,622	5,512,280	171,157,388	58.90
2013	6,317,668	774,048	5,543,620	176,701,008	60.81
2014	10,588,792	1,461,982	9,126,810	185,827,817	63.95
2015	8,735,265	1,499,488	7,235,777	193,063,594	66.44
2016	8,793,724	1,224,193	7,569,531	200,633,126	69.04
2017	15,362,134	857,205	14,504,929	215,138,055	74.04
2018	21,018,092	1,419,823	19,598,262	220,231,388	75.79
2019	13,258,639	510,167	12,748,472	213,381,597	73.43
2020	13,720,079	235,452	13,484,627	214,117,753	73.68
2021	29,937,614	335,609	29,602,005	244,740,060	84.22
SUBTOTAL	373,681,597	83,110,171	290,571,421		
UNDATED	22,490	7,499	14,991		
INTANGIBLE PLANT	10,220	0	10,220		
NONDEPRECIABLE	2,851,591	0	2,851,591		
CLEARING	2,140,244	1,374,394	765,850		
TOTAL	378,706,142	84,492,064	294,214,073		

**UTILITY PLANT IN SERVICE**

THE YORK WATER COMPANY

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CARETAKER'S RESIDENCE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1910	4,421.00	4,421	4,421			
1937	184.00	184	184			
1955	90.42	90	90			
1956	320.00	320	320			
1958	296.17	296	296			
1960	1,173.03	1,173	1,173			
1962	182.55	183	183			
1963	1,576.59	1,577	1,577			
1967	1,268.02	1,268	1,268			
1968	156.66	157	157			
1970	100.98	101	101			
1973	176.19	176	177			
	9,945.61	9,946	9,946			
WORKSHOP AND ROADWAY						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1968	4,686.64	4,687	4,687			
1969	450.00	450	450			
	5,136.64	5,137	5,137			
LAKE REDMAN OUTFALL FOR SUSQUEHANNA PUMPING STATION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2054						
NET SALVAGE PERCENT.. 0						
2004	119,097.10	41,684	42,062	77,035	32.50	2,370
2017	52,990.00	6,445	6,503	46,487	32.50	1,430
2018	13,411.30	1,304	1,316	12,095	32.50	372
	185,498.40	49,433	49,881	135,617		4,172

THE YORK WATER COMPANY

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CARROLL VALLEY						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. 0						
1968	2,947.31	2,867	2,893	54	1.50	36
2009	1,650.00	1,473	1,486	164	1.50	109
2013	5,860.16	4,981	5,026	834	1.50	556
	10,457.47	9,321	9,406	1,051		701
	211,038.12	73,837	74,370	136,668		4,873
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.0 2.31

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BERLIN ROAD						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1948	1,929.09	1,929	1,929			
1949	61.29	61	61			
1950	21.73	22	22			
1989	892.97	893	893			
1997	2,189.82	2,190	2,190			
	5,094.90	5,095	5,095			
FLORIDA AVENUE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1931	241.85	242	242			
	241.85	242	242			
HAINES ACRES						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. 0						
1957	16,506.20	15,209	15,239	1,267	5.50	230
1958	306.00	282	283	23	5.50	4
1999	2,125.86	1,708	1,711	414	5.50	75
2000	1,717.60	1,368	1,371	347	5.50	63
2012	3,370.00	2,134	2,138	1,232	5.50	224
2014	11,666.00	6,730	6,743	4,923	5.50	895
	35,691.66	27,431	27,485	8,207		1,491
NORTH YORK						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1930	1,598.08	1,367	1,370	228	15.50	15
1987	57,999.39	40,020	40,098	17,901	15.50	1,155
1988	9,634.49	6,587	6,600	3,035	15.50	196

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH YORK						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
2000	1,962.74	1,141	1,143	820	15.50	53
2011	13,218.38	5,338	5,348	7,870	15.50	508
2014	11,333.00	3,696	3,703	7,630	15.50	492
	95,746.08	58,149	58,263	37,483		2,419
PENN OAKS						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1960	14,843.78	13,041	13,066	1,777	8.50	209
1975	1,913.12	1,617	1,620	293	8.50	34
1994	380.15	290	291	90	8.50	11
2016	14,290.00	5,614	5,625	8,665	8.50	1,019
	31,427.05	20,562	20,602	10,825		1,273
PLEASUREVILLE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1942	2,515.24	2,515	2,515			
1979	361.16	361	361			
1980	375.50	376	376			
1983	617.74	618	618			
2005	1,775.25	1,775	1,775			
	5,644.89	5,645	5,645			
WEST MANCHESTER						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. 0						
1966	17,808.65	17,809	17,809			
1990	2,280.00	2,280	2,280			
2000	1,616.57	1,617	1,616			
	21,705.22	21,706	21,705			

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMBLEBROOK						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2071						
NET SALVAGE PERCENT.. 0						
2021	196,600.40	2,438	2,443	194,157	39.98	4,856
	196,600.40	2,438	2,443	194,157		4,856
LONGSTOWN HILL						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1975	51,717.29	43,724	43,811	7,906	8.50	930
1976	3,936.89	3,317	3,324	613	8.50	72
1999	1,626.78	1,181	1,183	443	8.50	52
2000	7,536.31	5,401	5,412	2,125	8.50	250
2002	4,117.15	2,867	2,873	1,244	8.50	146
2003	696.23	477	478	218	8.50	26
2010	821.50	472	473	349	8.50	41
2019	12,474.57	2,835	2,841	9,634	8.50	1,133
	82,926.72	60,274	60,394	22,533		2,650
LOGANVILLE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1978	20,873.26	16,509	16,542	4,332	11.50	377
1996	848.00	584	585	263	11.50	23
2000	1,010.36	658	659	351	11.50	31
2010	1,069.63	535	536	534	11.50	46
2016	13,775.00	4,457	4,466	9,309	11.50	809
2017	2,086.11	587	588	1,498	11.50	130
	39,662.36	23,330	23,376	16,286		1,416

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOUTHERN REPUMP						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1982	31,291.66	19,619	19,658	11,634	23.50	495
2005	222,500.45	91,781	91,963	130,537	23.50	5,555
2007	1,550.00	591	592	958	23.50	41
2010	12,045.00	3,958	3,966	8,079	23.50	344
2012	3,855.30	1,110	1,112	2,743	23.50	117
2014	73,768.77	17,848	17,883	55,885	23.50	2,378
	345,011.18	134,907	135,175	209,836		8,930
NEW SALEM BOOSTER STATION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2039						
NET SALVAGE PERCENT.. 0						
1984	41,292.70	28,154	28,210	13,083	17.50	748
1999	19,866.68	11,175	11,197	8,670	17.50	495
2000	5,961.10	3,286	3,292	2,669	17.50	153
2002	5,595.30	2,949	2,955	2,640	17.50	151
2010	676.62	268	269	408	17.50	23
2016	15,626.81	3,737	3,744	11,882	17.50	679
	89,019.21	49,569	49,667	39,352		2,249
HALLAM						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1986	432.16	236	236	196	29.50	7
2001	23,542.08	9,652	9,672	13,871	29.50	470
	23,974.24	9,888	9,908	14,066		477



THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MT. ZION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1986	51,995.71	33,561	33,627	18,369	19.50	942
2000	3,940.39	2,066	2,070	1,870	19.50	96
2017	15,465.81	2,900	2,906	12,560	19.50	644
	71,401.91	38,527	38,603	32,799		1,682
NORTH POINT DRIVE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2039						
NET SALVAGE PERCENT.. 0						
1989	57,277.00	37,230	37,304	19,973	17.50	1,141
2002	4,011.71	2,114	2,118	1,894	17.50	108
2007	3,409.00	1,545	1,548	1,861	17.50	106
	64,697.71	40,889	40,970	23,728		1,355
BULL ROAD						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. 0						
1994	171,233.36	94,178	94,365	76,868	22.50	3,416
1997	1,055.89	550	551	505	22.50	22
2000	1,313.46	642	643	670	22.50	30
2010	595.87	202	202	393	22.50	17
	174,198.58	95,572	95,762	78,437		3,485
HAMETOWN						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1998	130,473.76	61,323	61,445	69,029	26.50	2,605
2000	1,111.39	498	499	612	26.50	23
2003	696.24	286	287	410	26.50	15
2010	640.65	194	194	446	26.50	17
	132,922.04	62,301	62,425	70,497		2,660

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREEN VALLEY ROAD						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
2003	46,151.10	17,076	17,110	29,041	31.50	922
	46,151.10	17,076	17,110	29,041		922
SUSQUEHANNA RIVER						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2065						
NET SALVAGE PERCENT.. 0						
2005	4,977,331.60	1,368,766	1,371,480	3,605,852	43.50	82,893
2007	2,510.08	628	629	1,881	43.50	43
2008	8,651.08	2,049	2,053	6,598	43.50	152
2015	14,175.00	1,843	1,847	12,328	43.50	283
	5,002,667.76	1,373,286	1,376,009	3,626,659		83,371
SPRING GROVE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. 0						
2005	243,279.29	80,282	80,442	162,838	33.50	4,861
2010	859.04	220	220	639	33.50	19
	244,138.33	80,502	80,662	163,476		4,880
BRILLHART/CODORUS CREEK PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. 0						
1896	9,224.96	8,452	8,469	756	11.48	66
1901	119.77	108	108	12	12.83	1
1908	150.00	133	133	17	14.71	1
1910	5,581.08	4,916	4,926	655	15.09	43
1913	6,956.91	6,039	6,051	906	16.50	55
1925	4,234.10	3,555	3,562	672	18.44	36
1926	1,617.15	1,344	1,347	270	19.45	14

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRILLHART/CODORUS CREEK PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. 0						
1927	16.13	13	13	3	19.14	
1928	450.00	374	375	75	18.85	4
1933	10.00	8	8	2	20.20	
1943	20.34	16	16	4	21.50	
1944	119.56	93	93	26	22.50	1
1946	10,381.79	7,995	8,011	2,371	22.54	105
1947	900.00	691	692	208	22.58	9
1949	1,262.44	961	963	300	22.74	13
1950	357.42	271	272	86	22.84	4
1951	114.53	86	86	28	22.95	1
1952	10.97	8	8	3	23.09	
1953	9.75	7	7	3	23.25	
1954	34.34	25	25	9	23.41	
1955	55,286.89	40,813	40,894	14,393	23.59	610
1956	4,878.30	3,579	3,586	1,292	23.79	54
1957	264.92	193	193	72	24.00	3
1958	10,295.32	7,453	7,468	2,828	24.22	117
1959	428.96	308	309	120	24.45	5
1963	315.30	221	221	94	24.83	4
1964	1,237.62	861	863	375	25.14	15
1969	286.66	193	193	93	25.62	4
1971	1,970.46	1,304	1,307	664	25.83	26
1972	323.39	213	213	110	25.68	4
1973	472.94	307	308	165	26.13	6
1974	96.75	63	63	34	26.03	1
1975	1,761.67	1,122	1,124	637	26.50	24
1976	29,901.07	18,909	18,946	10,955	26.45	414
1978	2,569.88	1,598	1,601	969	26.43	37
1979	2,903.24	1,777	1,781	1,123	26.94	42
1980	6,212.14	3,764	3,771	2,441	26.99	90
1981	12,657.20	7,587	7,602	5,055	27.07	187
1982	71,171.64	42,169	42,253	28,919	27.17	1,064
1983	9,928.07	5,810	5,822	4,107	27.29	150
1986	43,655.88	24,639	24,688	18,968	27.40	692
1988	5,174.83	2,825	2,831	2,344	27.85	84
1990	1,595.68	844	846	750	28.02	27
1991	6,701.28	3,495	3,502	3,199	27.98	114
1992	1,971.56	1,006	1,008	964	28.30	34
1993	1,035.50	519	520	515	28.32	18
1994	4,487.31	2,209	2,213	2,274	28.37	80
1995	53,777.75	25,937	25,988	27,789	28.45	977

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRILLHART/CODORUS CREEK PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. 0						
1997	4,402.24	2,028	2,032	2,370	28.69	83
1998	17,245.39	7,740	7,755	9,490	28.86	329
1999	9,317.47	4,067	4,075	5,242	29.05	180
2000	32,521.42	13,844	13,871	18,650	29.01	643
2001	7,148.79	2,960	2,966	4,183	29.00	144
2002	62,980.08	25,179	25,229	37,751	29.28	1,289
2003	79,051.43	30,561	30,622	48,430	29.35	1,650
2004	2,716.66	1,013	1,015	1,702	29.45	58
2005	10,543.92	3,775	3,782	6,761	29.59	228
2006	139,293.54	47,931	48,026	91,268	29.55	3,089
2007	140,401.96	46,010	46,101	94,301	29.75	3,170
2008	391,007.12	121,916	122,158	268,849	29.79	9,025
2009	10,988.67	3,242	3,248	7,740	29.87	259
2010	9,381.67	2,601	2,606	6,776	29.99	226
2011	25,234.13	6,518	6,531	18,703	30.15	620
2012	53,389.90	12,782	12,807	40,583	30.18	1,345
2013	10,250.00	2,248	2,252	7,998	30.26	264
2014	215,300.88	42,630	42,715	172,586	30.38	5,681
2015	27,263.75	4,785	4,794	22,469	30.54	736
2016	3,812.74	581	582	3,231	30.60	106
2017	48,685.47	6,241	6,253	42,432	30.59	1,387
2018	4,506.38	461	462	4,044	30.75	132
2021	1,926,895.86	30,830	30,891	1,896,005	30.85	61,459
	3,605,272.92	654,756	656,054	2,949,219		97,339

LABOTT BOOSTER STATION  
INTERIM SURVIVOR CURVE.. SQUARE  
PROBABLE RETIREMENT YEAR.. 6-2057  
NET SALVAGE PERCENT.. 0

2007	181,819.20	52,728	52,832	128,987	35.50	3,633
	181,819.20	52,728	52,832	128,987		3,633

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCADA EQUIPMENT						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	3,956.28	3,956	3,956			
2004	11,390.10	11,390	11,390			
	15,346.38	15,346	15,346			
STARVIEW BOOSTER STATION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2058						
NET SALVAGE PERCENT.. 0						
2008	6,677.00	1,803	1,807	4,870	36.50	133
	6,677.00	1,803	1,807	4,870		133
NORTHWEST BOOSTER STATION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
2009	229,482.73	57,371	57,488	171,995	37.50	4,587
2011	579.55	127	127	452	37.50	12
	230,062.28	57,498	57,615	172,447		4,599
WEST MANHEIM BOOSTER STATION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1971	72,219.00	60,785	60,908	11,311	9.50	1,191
2009	135,900.71	77,216	77,373	58,528	9.50	6,161
2010	185.48	102	102	83	9.50	9
	208,305.19	138,103	138,383	69,922		7,361

THE YORK WATER COMPANY

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IRISHTOWN ROAD BOOSTER STATION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
2008	5,442.85	1,441	1,444	3,999	37.50	107
2009	132,092.60	33,023	33,090	99,003	37.50	2,640
	137,535.45	34,464	34,534	103,001		2,747
CARROLL VALLEY PUMP STATION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1986	2,324.00	2,063	2,067	257	4.50	57
	2,324.00	2,063	2,067	257		57
LINCOLN ESTATES						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. 0						
2016	12,998.67	1,430	1,433	11,566	44.50	260
2020	3,251.68	106	106	3,145	44.50	71
	16,250.35	1,536	1,539	14,711		331
LAKE REDMAN PUMPING STATION						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	5,795,072.65	435,789	436,672	5,358,401	43.01	124,585
2019	119,138.18	6,529	6,542	112,596	43.16	2,609
	5,914,210.83	442,318	443,214	5,470,997		127,194
	17,026,726.79	3,528,004	3,534,932	13,491,793		367,510
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.7 2.16

THE YORK WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1926	91.67	77	71	21	18.14	1
1927	151.13	127	117	34	17.87	2
1931	281,893.72	234,705	216,220	65,674	18.20	3,608
1932	45,777.77	37,693	34,724	11,053	19.20	576
1950	350.00	270	249	101	21.09	5
1957	144.27	108	99	45	21.71	2
1963	469.61	341	314	155	22.15	7
1964	315.48	227	209	106	22.50	5
1966	87.83	62	57	31	22.62	1
1968	166.16	116	107	59	22.84	3
1969	668.35	463	427	242	23.26	10
1971	452.08	310	286	166	23.03	7
1973	178.15	120	111	68	23.44	3
1974	10,870.05	7,281	6,708	4,162	23.42	178
1975	470.21	313	288	182	23.43	8
1976	2,942.74	1,942	1,789	1,154	23.46	49
1977	2,685.51	1,745	1,608	1,078	23.99	45
1978	2,698.43	1,737	1,600	1,098	24.07	46
1979	2,985.03	1,903	1,753	1,232	24.17	51
1980	26,829.55	17,037	15,695	11,134	23.86	467
1981	916.00	575	530	386	24.01	16
1982	4,797.61	2,975	2,741	2,057	24.19	85
1983	6,920.62	4,237	3,903	3,017	24.39	124
1984	7,415.86	4,505	4,150	3,266	24.23	135
1985	14,569.78	8,721	8,034	6,536	24.48	267
1986	831.39	490	451	380	24.74	15
1987	4,725.35	2,755	2,538	2,187	24.67	89
1988	827.53	477	439	388	24.64	16
1989	46,311.12	26,189	24,126	22,185	24.97	888
1990	5,959.26	3,323	3,061	2,898	24.99	116
1991	2,201.79	1,209	1,114	1,088	25.06	43
1993	4,965.72	2,632	2,425	2,541	25.26	101
1994	41,074.34	21,461	19,771	21,304	25.13	848
1995	26,251.94	13,425	12,368	13,884	25.32	548
1997	136,883.36	67,073	61,790	75,093	25.50	2,945
1998	748.12	359	331	417	25.52	16
1999	6,398.09	2,994	2,758	3,640	25.58	142
2000	4,777.67	2,178	2,006	2,771	25.67	108
2001	31,046.81	13,748	12,665	18,382	25.80	712
2002	56,724.64	24,335	22,418	34,306	25.95	1,322
2003	182,492.24	75,953	69,971	112,521	25.95	4,336

THE YORK WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
2004	37,275.99	15,004	13,822	23,454	25.98	903
2005	38,477.16	14,921	13,746	24,731	26.05	949
2006	132,629.79	49,338	45,452	87,178	26.17	3,331
2007	71,413.87	25,366	23,368	48,046	26.32	1,825
2008	22,552.20	7,641	7,039	15,513	26.34	589
2009	27,962.28	8,981	8,274	19,689	26.41	746
2010	49,672.38	15,021	13,838	35,834	26.52	1,351
2011	40,216.31	11,401	10,503	29,713	26.54	1,120
2012	12,875.50	3,389	3,122	9,753	26.60	367
2013	58,931.82	14,226	13,106	45,826	26.71	1,716
2014	72,372.94	15,850	14,602	57,771	26.75	2,160
2015	472,175.50	92,074	84,822	387,353	26.83	14,437
2016	336,801.71	57,256	52,747	284,055	26.86	10,575
2017	52,829.73	7,560	6,965	45,865	26.95	1,702
2018	116,440.81	13,367	12,314	104,127	26.99	3,858
2019	24,949.35	2,108	1,942	23,007	27.09	849
2020	122,295.19	6,420	5,914	116,381	27.07	4,299
2021	150,163.38	2,733	2,518	147,646	27.05	5,458
	2,807,102.89	948,847	874,118	1,932,985		74,181

SEDIMENTATION AND RESIDUALS HANDLING PLANT  
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5  
PROBABLE RETIREMENT YEAR.. 6-2047  
NET SALVAGE PERCENT.. 0

2007	507,068.58	194,816	179,473	327,595	23.24	14,096
2009	1,572.37	548	505	1,068	23.34	46
	508,640.95	195,364	179,978	328,663		14,142

AMBLEBROOK  
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5  
PROBABLE RETIREMENT YEAR.. 6-2071  
NET SALVAGE PERCENT.. 0

2021	942,025.91	11,681	10,761	931,265	39.98	23,293
	942,025.91	11,681	10,761	931,265		23,293



THE YORK WATER COMPANY

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STORAGE BUILDING AND VAULT AT RACETRACK TANK INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2044 NET SALVAGE PERCENT.. 0						
2014	47,895.16	11,974	11,031	36,864	22.50	1,638
	47,895.16	11,974	11,031	36,864		1,638
LINCOLN ESTATES MHP - TREATMENT SHED INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2044 NET SALVAGE PERCENT.. 0						
1984	4,846.64	3,029	2,790	2,056	22.50	91
2016	19,647.85	3,859	3,555	16,093	22.50	715
2017	5,900.00	983	906	4,994	22.50	222
	30,394.49	7,871	7,251	23,143		1,028
MEADOWS WATER SYSTEM - TREATMENT SHED INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2032 NET SALVAGE PERCENT.. 0						
2002	2,866.00	1,863	1,716	1,150	10.50	110
	2,866.00	1,863	1,716	1,150		110
	4,338,925.40	1,177,600	1,084,855	3,254,070		114,392
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.4 2.64

THE YORK WATER COMPANY

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MAIN OFFICE - 130 EAST MARKET STREET						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1929	213,010.01	177,331	175,319	37,691	18.61	2,025
1930	475.60	392	388	88	19.61	4
1932	33.57	28	28	6	19.20	
1948	120.00	93	92	28	21.73	1
1952	81.31	62	61	20	22.24	1
1956	156.17	117	116	40	22.22	2
1957	534.51	396	392	143	22.45	6
1959	564.67	413	408	156	22.97	7
1964	215.00	153	151	64	23.15	3
1965	859.21	607	600	259	23.50	11
1966	14,637.17	10,316	10,199	4,438	23.24	191
1967	180.00	126	125	55	23.62	2
1968	2,217.22	1,542	1,525	693	23.42	30
1969	731.17	503	497	234	23.83	10
1970	3,864.55	2,647	2,617	1,248	23.68	53
1971	3,270.60	2,230	2,205	1,066	23.57	45
1975	194.36	128	127	68	23.92	3
1976	5,171.64	3,388	3,350	1,822	23.94	76
1979	7,017.96	4,474	4,423	2,595	24.17	107
1980	565.00	356	352	213	24.29	9
1981	780.00	486	480	300	24.44	12
1982	2,732.69	1,684	1,665	1,068	24.60	43
1983	3,214.32	1,968	1,946	1,269	24.39	52
1984	7,825.75	4,725	4,671	3,154	24.61	128
1985	75,200.99	45,015	44,504	30,697	24.48	1,254
1987	4,139.52	2,413	2,386	1,754	24.67	71
1988	4,757.42	2,741	2,710	2,048	24.64	83
1991	1,403.90	775	766	638	24.75	26
1993	511.00	274	271	240	24.69	10
1997	27,145.93	13,435	13,283	13,863	25.00	555
1999	3,857.30	1,831	1,810	2,047	24.89	82
2000	29,378.88	13,644	13,489	15,890	24.80	641
2001	1,868.81	843	833	1,035	24.95	41
2002	32,167.09	14,115	13,955	18,212	24.94	730
2003	1,072.19	458	453	619	24.79	25
2004	25,350.07	10,470	10,351	14,999	24.87	603
2005	5,028.33	2,008	1,985	3,043	24.82	123
2006	59,614.02	22,916	22,656	36,958	24.82	1,489
2007	4,789.43	1,771	1,751	3,039	24.71	123
2010	19,906.12	6,342	6,270	13,636	24.60	554
2011	4,224.00	1,268	1,254	2,970	24.47	121

THE YORK WATER COMPANY

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MAIN OFFICE - 130 EAST MARKET STREET						
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
2012	16,803.20	4,708	4,655	12,149	24.40	498
2013	6,285.90	1,629	1,611	4,675	24.29	192
2014	5,145.00	1,219	1,205	3,940	24.15	163
2015	8,350.00	1,780	1,760	6,590	23.99	275
2016	109,250.95	20,550	20,317	88,934	23.74	3,746
2017	30,652.81	4,938	4,882	25,771	23.43	1,100
2019	3,084.60	309	305	2,779	22.44	124
2020	3,941.89	257	254	3,688	21.54	171
2021	129,261.20	3,283	3,246	126,015	19.15	6,580
	881,643.03	393,157	388,697	492,946		22,201

OFFICE - 124 EAST MARKET STREET  
INTERIM SURVIVOR CURVE.. IOWA 75-R0.5  
PROBABLE RETIREMENT YEAR.. 6-2051  
NET SALVAGE PERCENT.. 0

1996	382,796.55	194,231	192,027	190,769	24.75	7,708
2000	7,846.01	3,644	3,603	4,243	24.80	171
2001	53,846.33	24,285	24,009	29,837	24.95	1,196
2003	3,071.88	1,313	1,298	1,774	24.79	72
2004	11,472.05	4,738	4,684	6,788	24.87	273
2005	24,552.71	9,804	9,693	14,860	24.82	599
2006	42,577.16	16,367	16,181	26,396	24.82	1,063
2007	4,789.43	1,771	1,751	3,039	24.71	123
2010	1,749.00	557	551	1,198	24.60	49
2011	6,007.61	1,804	1,784	4,224	24.47	173
2014	20,840.00	4,939	4,883	15,957	24.15	661
2016	18,030.00	3,391	3,353	14,677	23.74	618
2018	2,829.82	374	370	2,460	23.02	107
2019	8,945.00	896	886	8,059	22.44	359
2020	60,464.27	3,936	3,891	56,573	21.54	2,626
2021	25,008.74	635	628	24,381	19.15	1,273
	674,826.56	272,685	269,591	405,236		17,071
	1,556,469.59	665,842	658,288	898,182		39,272

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.9 2.52

THE YORK WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CODORUS CREEK SHOP BUILDING						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1948	9,578.17	9,578	9,578			
1949	253.55	254	254			
1976	365.00	365	365			
2001	868.00	868	868			
2005	2,726.25	2,726	2,726			
	13,790.97	13,791	13,791			
CODORUS CREEK GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
2001	13,330.00	6,422	6,384	6,946	22.05	315
2013	103,556.52	28,085	27,918	75,639	22.85	3,310
2018	2,165.47	286	284	1,881	22.96	82
	119,051.99	34,793	34,586	84,466		3,707
RESERVOIR TRACT SERVICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
1899	5,000.00	5,000	5,000			
1971	13,484.82	10,963	10,877	2,608	11.61	225
1980	1,692.83	1,300	1,290	403	12.55	32
1988	1,368.70	981	973	395	13.23	30
1997	863.60	554	550	314	13.67	23
1999	3,670.22	2,279	2,261	1,409	13.73	103
	26,080.17	21,077	20,951	5,129		413
IMPOUNDING BASIN SHOP BUILDING AND ROADWAY						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1978	10,132.96	10,133	10,133			
1986	890.40	890	890			

THE YORK WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IMPOUNDING BASIN SHOP BUILDING AND ROADWAY FULLY ACCRUED NET SALVAGE PERCENT.. 0						
1987	501.98	502	502			
1997	931.74	932	932			
2001	1,466.00	1,466	1,466			
	13,923.08	13,923	13,923			
MT. ROSE AVENUE DISTRIBUTION CENTER INTERIM SURVIVOR CURVE.. IOWA 60-R2.5 PROBABLE RETIREMENT YEAR.. 6-2031 NET SALVAGE PERCENT.. 0						
1984	725,888.64	585,211	581,694	144,194	9.01	16,004
1985	6,911.65	5,550	5,517	1,395	8.95	156
1986	7,793.66	6,226	6,189	1,605	8.94	180
1987	619.20	491	488	131	8.98	15
1988	496.92	391	389	108	9.06	12
1990	66,166.02	51,272	50,964	15,202	9.15	1,661
1993	111.20	84	83	28	9.09	3
1994	69,762.80	52,378	52,063	17,700	9.13	1,939
1996	1,076.21	790	785	291	9.22	32
1998	4,400.49	3,164	3,145	1,256	9.18	137
1999	7,397.53	5,243	5,211	2,186	9.24	237
2001	9,782.77	6,738	6,698	3,085	9.26	333
2003	103,862.82	69,173	68,757	35,106	9.28	3,783
2004	514,242.92	335,698	333,681	180,562	9.31	19,394
2005	89,050.06	57,010	56,667	32,383	9.27	3,493
2006	34,446.07	21,515	21,386	13,060	9.32	1,401
2007	178,691.09	108,823	108,169	70,522	9.31	7,575
2008	331,728.42	196,151	194,972	136,756	9.33	14,658
2009	18,258.66	10,453	10,390	7,868	9.33	843
2010	6,534.96	3,607	3,585	2,950	9.33	316
2011	26,854.52	14,211	14,126	12,729	9.34	1,363
2012	70,136.16	35,314	35,102	35,034	9.37	3,739
2013	237,995.66	113,286	112,605	125,390	9.36	13,396
2014	32,641.46	14,519	14,432	18,210	9.36	1,946
2018	2,896.00	788	783	2,113	9.37	226
2020	80,718.18	11,171	11,104	69,614	9.33	7,461
2021	24,661.41	1,263	1,255	23,406	9.27	2,525
	2,653,125.48	1,710,520	1,700,241	952,884		102,828

THE YORK WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CODORUS CREEK SHED						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
2004	33,332.91	19,716	19,597	13,736	12.09	1,136
	33,332.91	19,716	19,597	13,736		1,136
SUSQUEHANNA RIVER						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
2005	98,284.05	42,655	42,399	55,885	21.52	2,597
	98,284.05	42,655	42,399	55,885		2,597
CARROLL VALLEY STORAGE SHED						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
2000	2,866.00	2,465	2,450	416	3.50	119
	2,866.00	2,465	2,450	416		119
	2,960,454.65	1,858,940	1,847,938	1,112,516		110,800
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.0						3.74

THE YORK WATER COMPANY

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STRUCTURE AT LAKE REDMAN						
INTERIM SURVIVOR CURVE.. IOWA 45-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1967	11,500.00	10,153	11,500			
1977	1,812.95	1,533	1,813			
1979	1,003.54	836	1,004			
1980	897.21	745	897			
1986	2,572.78	2,055	2,543	30	8.94	3
1992	4,483.00	3,399	4,206	277	9.41	29
2008	109,389.36	63,205	78,213	31,177	9.86	3,162
2009	3,113.89	1,740	2,153	961	9.87	97
2011	19,901.66	10,239	12,670	7,231	9.91	730
2016	38,373.36	13,676	16,923	21,450	9.93	2,160
2018	103,302.55	27,003	33,415	69,888	9.89	7,067
2020	42,796.25	5,713	7,070	35,727	9.74	3,668
	339,146.55	140,297	172,406	166,741		16,916

FENCE AT LAKE REDMAN  
FULLY ACCRUED  
NET SALVAGE PERCENT.. 0

1977	4,518.20	4,518	4,518			
	4,518.20	4,518	4,518			

OUTDOOR LIGHTING AT LAKE REDMAN  
FULLY ACCRUED  
NET SALVAGE PERCENT.. 0

1977	505.84	506	506			
	505.84	506	506			

FENCE AT CARROLL VALLEY  
INTERIM SURVIVOR CURVE.. IOWA 45-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2026  
NET SALVAGE PERCENT.. 0

2004	6,950.00	5,559	6,950			
	6,950.00	5,559	6,950			

THE YORK WATER COMPANY

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WRIGHTSVILLE DISTRIBUTION BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 45-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1976	12,530.00	11,516	10,404	2,126	4.00	532
	12,530.00	11,516	10,404	2,126		532
LONGSTOWN STRUCTURE						
INTERIM SURVIVOR CURVE.. IOWA 45-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2058						
NET SALVAGE PERCENT.. 0						
2018	59,892.51	7,271	9,594	50,299	25.32	1,987
	59,892.51	7,271	9,594	50,299		1,987
SHREWSBURY MONOCHLOR SYSTEM						
INTERIM SURVIVOR CURVE.. IOWA 45-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
2020	71,675.30	4,107	5,419	66,256	24.68	2,685
	71,675.30	4,107	5,419	66,256		2,685
	495,218.40	173,774	209,797	285,422		22,120
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.9 4.47



THE YORK WATER COMPANY

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAKE WILLIAMS RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 125-R3						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1911	153,392.91	123,727	106,597	46,795	26.49	1,767
1928	25,235.23	19,113	16,467	8,768	29.95	293
1930	193.04	145	125	68	30.45	2
1933	11,562.04	8,493	7,317	4,245	31.98	133
1934	70.92	52	45	26	31.55	1
1956	208,134.26	134,954	116,270	91,864	35.52	2,586
1958	54,070.84	34,681	29,880	24,191	35.50	681
1969	64,492.89	37,922	32,672	31,821	36.79	865
1977	3,395.27	1,843	1,588	1,807	37.47	48
1979	14,187.96	7,537	6,494	7,694	37.50	205
1980	22,298.72	11,751	10,124	12,175	37.24	327
1982	2,020.66	1,038	894	1,126	37.42	30
1990	36,623.47	16,612	14,312	22,311	37.94	588
1993	18,506.30	7,911	6,816	11,691	38.17	306
1997	39,023.09	15,203	13,098	25,925	38.39	675
1999	5,166.22	1,906	1,642	3,524	38.48	92
2001	213,367.37	74,359	64,064	149,303	38.32	3,896
2003	60,617.36	19,737	17,004	43,613	38.32	1,138
2004	2,058.58	645	556	1,503	38.37	39
2005	42,697.02	12,822	11,047	31,650	38.45	823
2011	101,871.35	21,719	18,712	83,159	38.76	2,145
2014	23,899.34	3,872	3,336	20,563	38.80	530
2019	1,145,572.97	69,651	60,008	1,085,565	38.65	28,087
	2,248,457.81	625,693	539,068	1,709,390		45,257

LAKE WILLIAMS BASCULE GATES AND OTHER EQUIPMENT  
INTERIM SURVIVOR CURVE.. IOWA 125-R3  
PROBABLE RETIREMENT YEAR.. 6-2041  
NET SALVAGE PERCENT.. 0

1955	1,157.00	900	775	382	18.97	20
1956	109,491.93	85,338	73,523	35,969	18.54	1,940
1957	189.37	147	127	63	18.83	3
1967	472.50	350	302	171	19.03	9
1979	3,728.99	2,567	2,212	1,517	19.23	79
1980	16,026.58	10,975	9,456	6,571	19.10	344
1981	1,215.22	827	713	503	19.02	26
1982	4,190.60	2,814	2,424	1,766	19.32	91
1983	4,267.77	2,842	2,449	1,819	19.31	94

THE YORK WATER COMPANY

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAKE WILLIAMS BASCULE GATES AND OTHER EQUIPMENT						
INTERIM SURVIVOR CURVE.. IOWA 125-R3						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1990	12,350.00	7,664	6,603	5,747	19.26	298
1992	3,497.00	2,115	1,822	1,675	19.28	87
1993	250.28	149	128	122	19.35	6
1996	3,105.00	1,766	1,521	1,584	19.35	82
2001	4,636.92	2,386	2,056	2,581	19.34	133
2002	4,736.07	2,374	2,045	2,691	19.41	139
2019	189,218.69	21,609	18,617	170,601	19.38	8,803
2020	13,931.47	1,000	862	13,070	19.38	674
	372,465.39	145,823	125,634	246,831		12,828

LAKE REDMAN RESERVOIR  
INTERIM SURVIVOR CURVE.. IOWA 125-R3  
PROBABLE RETIREMENT YEAR.. 6-2117  
NET SALVAGE PERCENT.. 0

1967	2,655,597.48	1,230,073	1,053,331	1,602,267	63.15	25,372
1968	58.48	27	23	35	64.14	1
1970	3,117.25	1,381	1,183	1,935	64.78	30
1976	4,828.56	1,933	1,655	3,173	68.14	47
2002	106,737.76	21,027	18,006	88,732	79.50	1,116
2004	19,829.89	3,540	3,031	16,799	80.54	209
2005	3,765.69	640	548	3,218	80.58	40
2007	6,092.10	919	787	5,305	81.65	65
2008	46,950.48	6,658	5,701	41,249	81.73	505
2011	428,516.76	48,165	41,244	387,272	82.95	4,669
2013	10,314.00	955	818	9,496	83.25	114
2019	84,454.75	2,432	2,083	82,372	84.45	975
	3,370,263.20	1,317,750	1,128,410	2,241,853		33,143

LAKE REDMAN EQUIPMENT  
SURVIVOR CURVE.. 35-SQUARE  
NET SALVAGE PERCENT.. 0

1967	8,704.16	8,704	8,704			
1979	3,728.99	3,729	3,729			
1980	1,134.20	1,134	1,134			
1987	986.22	972	698	288	0.50	288

THE YORK WATER COMPANY

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAKE REDMAN EQUIPMENT						
SURVIVOR CURVE.. 35-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	14,815.67	8,254	5,926	8,890	15.50	574
2020	84,826.23	3,636	2,610	82,216	33.50	2,454
2021	15,095.36	216	155	14,940	34.50	433
	129,290.83	26,645	22,956	106,335		3,749
SCADA EQUIPMENT						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	49,864.92	49,865	49,865			
	49,864.92	49,865	49,865			
	6,170,342.15	2,165,776	1,865,933	4,304,409		94,977
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.3 1.54

THE YORK WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ROCK FILLED TIMBER CRIB DAM						
INTERIM SURVIVOR CURVE.. IOWA 80-S2						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1896	10,621.48	10,131	10,048	573	6.08	94
1935	1,945.43	1,733	1,719	227	10.58	21
1937	2,780.44	2,467	2,447	334	10.74	31
1948	1,998.28	1,733	1,719	279	11.25	25
1950	85.36	74	73	12	11.14	1
1952	217.00	187	185	32	11.15	3
1958	38,297.73	32,346	32,082	6,216	11.68	532
1960	4,020.44	3,388	3,360	660	11.49	57
1964	148.16	123	122	26	11.94	2
1967	76.40	62	61	15	12.17	1
1968	91.11	74	73	18	12.29	1
1979	1,899.57	1,461	1,449	451	12.75	35
1981	1,608.07	1,224	1,214	394	12.69	31
1988	7,863.64	5,663	5,617	2,247	13.01	173
	71,653.11	60,666	60,170	11,483		1,007

TRAVELING SCREEN AND EQUIPMENT  
INTERIM SURVIVOR CURVE.. IOWA 80-S2  
PROBABLE RETIREMENT YEAR.. 6-2032  
NET SALVAGE PERCENT.. 0

1975	1,217.03	1,002	994	223	10.00	22
1983	451.38	358	355	96	10.04	10
1994	900.09	653	648	252	10.38	24
1997	120,817.74	84,959	84,264	36,554	10.34	3,535
2000	1,823.83	1,227	1,217	607	10.45	58
2001	2,722.11	1,808	1,793	929	10.36	90
2004	1,358.32	851	844	514	10.43	49
	129,290.50	90,858	90,115	39,176		3,788

BYPASS, METER, AND VAULT  
INTERIM SURVIVOR CURVE.. IOWA 80-S2  
PROBABLE RETIREMENT YEAR.. 6-2035  
NET SALVAGE PERCENT.. 0

1968	14,141.45	11,500	11,406	2,735	12.29	223
1974	103.96	82	81	23	12.38	2
1976	822.79	644	639	184	12.64	15

THE YORK WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BYPASS, METER, AND VAULT						
INTERIM SURVIVOR CURVE.. IOWA 80-S2						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1999	3,060.45	1,921	1,905	1,155	13.34	87
2000	2,431.62	1,500	1,488	944	13.34	71
2002	413.66	245	243	171	13.39	13
2003	8,925.28	5,185	5,143	3,783	13.35	283
	29,899.21	21,077	20,905	8,994		694
CONCRETE WEIR BEAM						
INTERIM SURVIVOR CURVE.. IOWA 80-S2						
PROBABLE RETIREMENT YEAR.. 6-2024						
NET SALVAGE PERCENT.. 0						
1984	15,472.87	14,506	14,387	1,085	2.50	434
2000	1,826.11	1,637	1,624	202	2.48	81
	17,298.98	16,143	16,011	1,288		515
EAST BRANCH GAUGE						
INTERIM SURVIVOR CURVE.. IOWA 80-S2						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1990	20,232.63	15,996	15,865	4,368	8.34	524
	20,232.63	15,996	15,865	4,368		524
WATER CONSERVATION MEASURE AND RELEASE CONTROL						
INTERIM SURVIVOR CURVE.. IOWA 80-S2						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. 0						
1993	24,427.97	23,182	22,993	1,435	1.53	938
2001	638.95	596	591	48	1.48	32
	25,066.92	23,778	23,584	1,483		970

THE YORK WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EAST BRANCH MEASUREMENT WEIR						
INTERIM SURVIVOR CURVE.. IOWA 80-S2						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1997	4,610.16	2,846	2,823	1,787	15.18	118
2000	1,826.11	1,068	1,059	767	15.26	50
2005	26,452.33	13,705	13,593	12,859	15.35	838
2008	50,000.00	23,355	23,164	26,836	15.40	1,743
2010	2,500.00	1,066	1,057	1,443	15.46	93
	85,388.60	42,040	41,696	43,693		2,842
SUSQUEHANNA RIVER PUMP STATION INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 80-S2						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
2004	2,654,897.87	836,293	829,454	1,825,444	38.06	47,962
2005	155,419.82	46,673	46,291	109,129	38.45	2,838
	2,810,317.69	882,966	875,745	1,934,573		50,800
SCADA EQUIPMENT						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	10,601.61	10,602	10,602			
2006	12,702.47	12,702	12,702			
	23,304.08	23,304	23,304			

THE YORK WATER COMPANY

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRILLHART INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 80-S2						
PROBABLE RETIREMENT YEAR.. 6-2046						
NET SALVAGE PERCENT.. 0						
2006	305,239.15	120,173	119,056	186,183	23.87	7,800
2007	131,837.04	49,703	49,241	82,596	23.96	3,447
2016	7,777.24	1,433	1,420	6,358	24.35	261
	444,853.43	171,309	169,717	275,136		11,508
	3,657,305.15	1,348,137	1,337,112	2,320,194		72,648
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					31.9	1.99

THE YORK WATER COMPANY

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 35-S1						
NET SALVAGE PERCENT.. 0						
1968	2,884.00	2,669	2,821	63	4.30	15
1983	8,255.00	6,706	7,089	1,166	8.89	131
1984	7,074.54	5,677	6,001	1,074	9.23	116
1999	7,004.96	4,256	4,499	2,506	14.54	172
2004	6,599.05	3,384	3,577	3,022	16.63	182
2007	11,362.89	5,075	5,365	5,998	17.97	334
2009	7,170.06	2,850	3,013	4,157	18.95	219
2021	45,676.72	831	879	44,798	26.97	1,661
	96,027.22	31,448	33,244	62,783		2,830
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.2 2.95



THE YORK WATER COMPANY

ACCOUNT 309 SUPPLY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 65-S3						
NET SALVAGE PERCENT.. 0						
1982	141,050.58	87,480	50,126	90,925	24.19	3,759
2017	6,399,065.06	474,811	272,068	6,126,997	56.11	109,196
2018	1,767,451.42	102,159	58,537	1,708,914	57.10	29,928
2019	6,981.56	288	165	6,817	58.11	117
2021	320,532.25	2,628	1,506	319,026	60.11	5,307
	8,635,080.87	667,366	382,402	8,252,679		148,307
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						55.6 1.72

THE YORK WATER COMPANY

ACCOUNT 310.2 POWER GENERATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 35-R2.5						
NET SALVAGE PERCENT.. 0						
2008	450,713.97	183,756	197,147	253,567	19.61	12,930
2010	474,345.54	168,013	180,257	294,089	20.97	14,024
2011	154,140.70	50,342	54,011	100,130	21.65	4,625
2013	75,187.69	20,323	21,804	53,384	22.95	2,326
2014	109,272.95	26,389	28,312	80,961	23.56	3,436
2015	140,091.47	29,685	31,848	108,243	24.17	4,478
2016	72,836.37	13,220	14,183	58,653	24.80	2,365
2017	2,448.41	368	395	2,053	25.44	81
2018	1,236,653.92	147,162	157,886	1,078,768	25.91	41,635
2019	107,983.34	9,373	10,056	97,927	26.32	3,721
2020	7,403.30	395	424	6,979	26.59	262
2021	48,686.03	920	987	47,699	25.96	1,837
	2,879,763.69	649,946	697,310	2,182,454		91,720
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.8 3.18

THE YORK WATER COMPANY

ACCOUNT 310.7 OIL ENGINE PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CODORUS CREEK - PUMP NO. 4						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. 0						
1896	730.00	730	730			
1914	1,118.88	1,119	1,119			
1925	788.00	788	788			
1946	24,562.22	24,562	24,562			
1990	1,339.56	1,340	1,340			
1993	291.79	292	292			
2007	19,594.98	19,595	19,595			
2017	2,991.00	2,991	2,991			
2019	9,151.64	9,152	9,152			
	60,568.07	60,569	60,568			
CODORUS CREEK - PUMP NO. 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2022						
NET SALVAGE PERCENT.. 0						
1982	3,037.00	2,999	3,037			
	3,037.00	2,999	3,037			
SUSQUEHANNA RIVER - PUMP NO. 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
2005	333,451.76	146,919	157,316	176,136	20.95	8,407
2016	35,820.00	6,935	7,426	28,394	22.91	1,239
	369,271.76	153,854	164,742	204,530		9,646
SUSQUEHANNA RIVER - PUMP NO. 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
2005	333,451.75	146,919	157,316	176,136	20.95	8,407
	333,451.75	146,919	157,316	176,136		8,407

THE YORK WATER COMPANY

ACCOUNT 310.7 OIL ENGINE PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUSQUEHANNA RIVER - PUMP NO. 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
2005	333,451.75	146,919	157,315	176,136	20.95	8,407
2021	175,999.19	3,696	3,958	172,042	23.31	7,381
	509,450.94	150,615	161,273	348,178		15,788
	1,275,779.52	514,956	546,936	728,844		33,841
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.5	2.65

THE YORK WATER COMPANY

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PUMPING EQUIPMENT						
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. 0						
1930	452.50	439	452			
1931	1,182.93	1,146	1,180	3	2.95	1
1942	1,077.12	1,002	1,032	45	5.97	8
1944	404.63	376	387	17	5.83	3
1948	2,968.52	2,706	2,787	182	7.15	25
1949	40.62	37	38	3	7.50	
1953	5,310.73	4,729	4,871	440	8.42	52
1954	96.27	85	88	9	8.84	1
1955	6,944.79	6,096	6,279	666	9.26	72
1956	28,136.73	24,696	25,435	2,701	9.13	296
1957	27,778.16	24,189	24,913	2,865	9.57	299
1958	305.91	264	272	34	10.03	3
1959	54.81	47	48	6	9.96	1
1960	4,420.65	3,779	3,892	529	10.45	51
1961	1,040.93	882	908	133	10.93	12
1962	76.14	64	66	10	10.92	1
1966	4,761.92	3,885	4,001	761	12.53	61
1967	221.29	180	185	36	12.62	3
1969	315.42	252	260	56	13.29	4
1970	932.24	735	757	175	13.86	13
1971	123,882.00	96,343	99,227	24,655	14.44	1,707
1976	122,486.70	90,285	92,988	29,499	16.23	1,818
1978	16,601.42	11,916	12,273	4,329	17.10	253
1979	2,021.23	1,435	1,478	543	17.38	31
1981	5,987.34	4,122	4,245	1,742	18.32	95
1982	58,426.06	39,461	40,642	17,784	18.98	937
1983	8,120.81	5,408	5,570	2,551	19.31	132
1984	4,644.59	3,048	3,139	1,505	19.65	77
1985	5,884.73	3,780	3,893	1,992	20.32	98
1986	42,332.59	26,750	27,551	14,782	20.68	715
1987	6,834.41	4,244	4,371	2,463	21.06	117
1988	7,635.59	4,630	4,769	2,867	21.75	132
1989	46,867.67	27,877	28,712	18,156	22.14	820
1990	31,557.06	18,391	18,942	12,615	22.55	559
1991	3,403.31	1,941	1,999	1,404	22.97	61
1993	14,164.10	7,670	7,900	6,264	24.13	260
1994	13,135.22	6,935	7,143	5,993	24.58	244
1995	8,428.87	4,333	4,463	3,966	25.05	158
1997	116,050.22	56,296	57,981	58,069	26.01	2,233
1998	3,305.80	1,554	1,601	1,705	26.50	64
1999	82,168.46	37,346	38,464	43,704	27.00	1,619
2001	118,237.38	49,932	51,427	66,810	28.04	2,383

THE YORK WATER COMPANY

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PUMPING EQUIPMENT						
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. 0						
2002	97,228.17	39,630	40,817	56,412	28.34	1,991
2003	16,885.16	6,592	6,789	10,096	28.89	349
2004	15,237.76	5,707	5,878	9,360	29.23	320
2005	264,315.47	94,202	97,022	167,293	29.80	5,614
2006	7,298.85	2,477	2,551	4,748	30.16	157
2007	226,381.63	72,872	75,054	151,328	30.55	4,953
2008	30,378.53	9,229	9,505	20,873	30.94	675
2009	352,687.95	100,516	103,525	249,163	31.36	7,945
2010	328,871.41	87,348	89,963	238,908	31.79	7,515
2011	220,226.25	54,352	55,979	164,247	32.05	5,125
2012	248,863.47	56,492	58,183	190,680	32.34	5,896
2013	33,950.87	7,041	7,252	26,699	32.48	822
2014	78,796.76	14,719	15,160	63,637	32.66	1,948
2015	45,124.71	7,450	7,673	37,452	32.87	1,139
2016	183,171.75	26,194	26,978	156,194	32.96	4,739
2017	119,309.50	14,389	14,820	104,490	32.81	3,185
2018	548,794.01	53,233	54,827	493,967	32.60	15,152
2019	236,038.82	17,113	17,625	218,413	31.98	6,830
2020	341,403.64	15,841	16,315	325,088	30.86	10,534
2021	1,215,855.48	21,642	22,290	1,193,566	27.59	43,261
	5,539,518.06	1,286,325	1,324,837	4,214,681		143,569

SCADA EQUIPMENT  
SURVIVOR CURVE.. 10-SQUARE  
NET SALVAGE PERCENT.. 0

2003	92,956.53	92,957	92,957			
2004	162,814.68	162,815	162,815			
2005	191,909.42	191,909	191,909			
2007	133,334.72	133,335	133,335			
2008	117,208.12	117,208	117,208			
	698,223.47	698,224	698,223			
	6,237,741.53	1,984,549	2,023,060	4,214,681		143,569

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.4 2.30

THE YORK WATER COMPANY

ACCOUNT 320 PURIFICATION SYSTEM - FILTERS, BASINS AND PIPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FILTERS AND ASSOCIATED STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1901	68,170.10	61,612	61,037	7,133	12.83	556
1910	827.00	728	721	106	15.09	7
1931	41,628.05	34,660	34,337	7,291	18.20	401
1932	38.56	32	32	7	19.20	
1942	27,106.21	21,549	21,348	5,758	20.50	281
1949	192.45	149	148	45	20.95	2
1955	5,271.19	3,996	3,959	1,312	21.22	62
1957	809.08	605	599	210	21.71	10
1960	38,315.19	28,277	28,013	10,302	21.83	472
1962	165.24	120	119	46	22.47	2
1964	1,361.21	978	969	392	22.50	17
1968	665.98	467	463	203	22.84	9
1969	969.48	672	666	304	23.26	13
1971	65,532.93	45,008	44,588	20,945	23.03	909
1973	1,726.95	1,164	1,153	574	23.44	24
1974	753.03	504	499	254	23.42	11
1975	521.66	347	344	178	23.43	8
1976	12,022.85	7,933	7,859	4,164	23.46	177
1977	296.04	192	190	106	23.99	4
1978	1,966.00	1,266	1,254	712	24.07	30
1979	14,762.14	9,411	9,323	5,439	24.17	225
1980	6,713.02	4,263	4,223	2,490	23.86	104
1981	5,331.38	3,347	3,316	2,016	24.01	84
1982	79,364.09	49,222	48,763	30,601	24.19	1,265
1983	744.39	456	452	293	24.39	12
1984	2,336.68	1,420	1,407	930	24.23	38
1985	3,071.92	1,839	1,822	1,250	24.48	51
1986	451.58	266	264	188	24.74	8
1987	1,944.95	1,134	1,123	822	24.67	33
1988	2,062.88	1,189	1,178	885	24.64	36
1989	2,624.00	1,484	1,470	1,154	24.97	46
1990	2,518.70	1,404	1,391	1,128	24.99	45
1995	36.77	19	19	18	25.32	1
1997	354.31	174	172	182	25.50	7
1999	236.70	111	110	127	25.58	5
2000	371.25	169	167	204	25.67	8
2002	2.00	1	1	1	25.95	
2005	1,458.77	566	561	898	26.05	34
2007	0.06		0			
2009	3,081.35	990	981	2,101	26.41	80
2010	19,045.36	5,759	5,705	13,340	26.52	503

THE YORK WATER COMPANY

ACCOUNT 320 PURIFICATION SYSTEM - FILTERS, BASINS AND PIPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FILTERS AND ASSOCIATED STRUCTURES						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
2012	283,968.38	74,740	74,043	209,926	26.60	7,892
2013	29,875.76	7,212	7,145	22,731	26.71	851
2014	1,207,631.53	264,471	262,004	945,628	26.75	35,351
2015	1,351,224.01	263,489	261,031	1,090,193	26.83	40,633
2016	962,898.91	163,693	162,166	800,733	26.86	29,811
2017	3,206.63	459	455	2,752	26.95	102
2018	16,386.47	1,881	1,863	14,523	26.99	538
2019	32,549.95	2,750	2,724	29,826	27.09	1,101
2020	30,985.11	1,627	1,612	29,373	27.07	1,085
	4,333,578.25	1,073,805	1,063,788	3,269,790		122,944

SEDIMENTATION BASINS AND FLOCCULATORS  
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5  
PROBABLE RETIREMENT YEAR.. 6-2051  
NET SALVAGE PERCENT.. 0

1957	311,558.14	233,108	230,933	80,625	21.71	3,714
1978	602,809.51	388,089	384,469	218,341	24.07	9,071
1979	58,371.63	37,212	36,865	21,507	24.17	890
1980	10,507.36	6,672	6,610	3,898	23.86	163
1981	53,583.65	33,640	33,326	20,257	24.01	844
1983	47,938.30	29,348	29,074	18,864	24.39	773
1984	1,293.79	786	779	515	24.23	21
1987	3,615.24	2,108	2,088	1,527	24.67	62
1993	40,624.57	21,535	21,334	19,290	25.26	764
1996	1,571.00	785	778	793	25.52	31
2000	8,932.11	4,071	4,033	4,899	25.67	191
2001	14,299.41	6,332	6,273	8,026	25.80	311
2007	349,842.20	124,264	123,105	226,737	26.32	8,615
2008	7,235.38	2,451	2,428	4,807	26.34	182
2009	3,257,635.02	1,046,352	1,036,591	2,221,044	26.41	84,099
2010	9,179.70	2,776	2,750	6,430	26.52	242
2011	370,193.91	104,950	103,971	266,223	26.54	10,031
2012	671,274.38	176,679	175,031	496,244	26.60	18,656
2013	9,037.47	2,182	2,162	6,876	26.71	257
2015	3,734.10	728	721	3,013	26.83	112
2016	36,139.15	6,144	6,087	30,052	26.86	1,119



THE YORK WATER COMPANY

ACCOUNT 320 PURIFICATION SYSTEM - FILTERS, BASINS AND PIPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SEDIMENTATION BASINS AND FLOCCULATORS						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
2019	5,802.00	490	485	5,317	27.09	196
2020	24,085.81	1,265	1,253	22,833	27.07	843
2021	47,775.92	870	862	46,914	27.05	1,734
	5,947,039.75	2,232,837	2,212,008	3,735,032		142,921
SEDIMENTATION AND RESIDUALS HANDLING PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
2007	6,504,342.11	2,498,968	2,475,657	4,028,685	23.24	173,351
2008	20,445.00	7,507	7,437	13,008	23.26	559
2009	10,182.27	3,552	3,519	6,663	23.34	285
2010	222,320.82	73,121	72,439	149,882	23.47	6,386
2015	3,415.00	735	728	2,687	23.71	113
2017	3,293.83	525	520	2,774	23.75	117
2019	14,900.00	1,413	1,400	13,500	23.88	565
2020	25,051.86	1,481	1,467	23,585	23.88	988
2021	21,887.66	449	445	21,443	23.89	898
	6,825,838.55	2,587,751	2,563,612	4,262,227		183,262
	17,106,456.55	5,894,393	5,839,408	11,267,049		449,127
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.1 2.63

THE YORK WATER COMPANY

ACCOUNT 320 PURIFICATION SYSTEM - OTHER SMALL TREATMENT FACILITIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 35-L3						
NET SALVAGE PERCENT.. 0						
2016	49,864.12	8,856	6,548	43,316	25.46	1,701
2018	11,617.01	1,313	971	10,646	27.46	388
2020	22,911.16	1,109	820	22,091	29.46	750
2021	38,306.17	621	459	37,847	30.46	1,243
	122,698.46	11,899	8,798	113,900		4,082
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.9 3.33

THE YORK WATER COMPANY

ACCOUNT 320 PURIFICATION SYSTEM - CHEMICAL TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 38-S0						
NET SALVAGE PERCENT.. 0						
1931	7,493.99	7,494	7,494			
1942	583.48	583	583			
1955	2,948.64	2,804	2,949			
1956	1,583.37	1,493	1,583			
1957	2,138.23	2,014	2,138			
1959	86.00	80	86			
1962	70.80	64	71			
1963	438.00	395	438			
1964	890.61	799	891			
1967	4,086.13	3,585	4,086			
1968	422.60	366	423			
1969	331.93	286	332			
1971	2,481.37	2,105	2,481			
1974	1,352.94	1,112	1,353			
1975	2,446.95	1,991	2,447			
1976	57.68	46	58			
1983	277.40	206	277			
1984	597.88	439	598			
1988	5,255.19	3,644	5,074	181	14.81	12
1990	2,294.79	1,540	2,144	151	15.45	10
1991	6,594.08	4,344	6,049	545	15.80	34
1992	29,851.24	19,284	26,853	2,998	16.16	186
1993	200.34	127	177	23	16.55	1
1996	49,618.68	29,483	41,054	8,565	17.42	492
1997	1,543.76	893	1,243	301	17.87	17
1998	4,775.62	2,693	3,750	1,026	18.17	56
1999	4,617.09	2,535	3,530	1,087	18.48	59
2000	221,780.93	118,742	165,346	56,435	18.66	3,024
2001	405,467.69	210,276	292,805	112,663	19.03	5,920
2002	9,898.49	4,980	6,935	2,963	19.26	154
2003	52,423.72	25,410	35,383	17,041	19.67	866
2004	17,907.56	8,366	11,650	6,258	19.96	314
2005	25,673.86	11,522	16,044	9,630	20.26	475
2006	5,339.63	2,301	3,204	2,136	20.47	104
2008	24,456.92	9,575	13,333	11,124	20.98	530
2009	18,003.05	6,661	9,275	8,728	21.28	410
2010	54,168.60	18,872	26,279	27,890	21.50	1,297
2011	12,502.13	4,069	5,666	6,836	21.76	314
2012	26,349.23	7,936	11,051	15,298	22.04	694
2013	16,066.57	4,438	6,180	9,887	22.27	444
2014	16,836.87	4,206	5,857	10,980	22.53	487
2015	69,526.49	15,504	21,589	47,937	22.65	2,116
2016	31,468.79	6,092	8,483	22,986	22.91	1,003

THE YORK WATER COMPANY

ACCOUNT 320 PURIFICATION SYSTEM - CHEMICAL TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 38-S0						
NET SALVAGE PERCENT.. 0						
2017	78,573.01	12,839	17,878	60,695	23.05	2,633
2018	408,709.26	53,623	74,669	334,040	23.17	14,417
2019	22,293.20	2,162	3,010	19,283	23.27	829
2020	192,061.50	11,639	16,207	175,854	23.25	7,564
2021	171,816.65	3,643	5,073	166,744	23.08	7,225
	2,014,362.94	633,261	874,079	1,140,284		51,687
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.1 2.57

THE YORK WATER COMPANY

ACCOUNT 320 PURIFICATION SYSTEM - ELECTRONIC CONTROL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 25-S0.5						
NET SALVAGE PERCENT.. 0						
1979	130.49	123	130			
1980	4,182.76	3,923	4,183			
1981	1,442.21	1,338	1,442			
1982	5,701.43	5,248	5,701			
1983	4,296.03	3,920	4,296			
1984	2,125.58	1,921	2,126			
1985	2,931.26	2,621	2,931			
1986	976.42	863	976			
1988	926.14	800	926			
1989	754.82	645	755			
1990	165.75	139	166			
1992	1,488.32	1,221	1,488			
1993	417.15	336	417			
1994	8,278.91	6,557	8,279			
1995	2,218.69	1,729	2,219			
1997	54,031.68	40,508	54,032			
1998	11,610.89	8,541	11,392	219	8.45	26
1999	17,132.61	12,335	16,453	680	8.75	78
2000	23,778.29	16,666	22,230	1,548	9.17	169
2001	25,624.04	17,545	23,403	2,221	9.44	235
2002	9,581.39	6,372	8,499	1,082	9.82	110
2003	10,082.90	6,510	8,683	1,400	10.15	138
2004	69,581.84	43,475	57,990	11,592	10.51	1,103
2005	14,486.82	8,749	11,670	2,817	10.82	260
2006	1,325.71	769	1,026	300	11.24	27
2007	209,720.02	116,772	155,757	53,963	11.54	4,676
2009	72,182.89	36,366	48,507	23,676	12.31	1,923
2010	11,828.74	5,619	7,495	4,334	12.71	341
2011	15,225.22	6,778	9,041	6,184	13.08	473
2012	41,680.25	17,264	23,028	18,652	13.44	1,388
2013	18,579.30	7,060	9,417	9,162	13.87	661
2014	55,233.18	19,055	25,417	29,816	14.24	2,094
2015	126,417.51	38,861	51,835	74,583	14.64	5,094
2016	203,663.73	54,439	72,614	131,050	15.08	8,690
2017	102,259.97	23,049	30,744	71,516	15.46	4,626
2018	108,169.80	19,535	26,057	82,113	15.88	5,171
2019	45,797.24	6,091	8,124	37,673	16.30	2,311
2020	34,561.16	2,851	3,803	30,758	16.68	1,844
2021	49,019.84	1,402	1,870	47,150	16.98	2,777
	1,367,610.98	547,996	725,122	642,489		44,215

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.5 3.23

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BASINS AND COVERS AT FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. 0						
1898	350,800.69	350,801	350,801			
1966	1,523.62	1,116	1,100	424	20.26	21
1970	101,665.16	71,206	70,176	31,489	22.03	1,429
1971	3,611.64	2,499	2,463	1,149	22.50	51
1979	5,700.60	3,537	3,486	2,215	25.99	85
1980	2,299.87	1,403	1,383	917	26.53	35
1985	44,609.02	25,075	24,712	19,897	28.44	700
1986	1,217.85	670	660	558	29.02	19
1993	2,749,303.36	1,300,695	1,281,884	1,467,419	31.74	46,232
1994	38,373.55	17,729	17,473	20,901	32.02	653
1996	2,432,536.80	1,066,911	1,051,481	1,381,055	32.64	42,312
1999	997.94	400	394	604	33.68	18
2001	687.87	258	254	434	34.14	13
2002	19,416.16	7,005	6,904	12,512	34.55	362
2013	59,504.18	11,175	11,013	48,491	36.75	1,319
	5,812,248.31	2,860,480	2,824,185	2,988,063		93,249

EAST MANCHESTER STANDPIPE  
INTERIM SURVIVOR CURVE.. IOWA 65-R2  
PROBABLE RETIREMENT YEAR.. 6-2025  
NET SALVAGE PERCENT.. 0

1965	114,436.77	107,983	106,613	7,824	3.38	2,315
1986	1,287.26	1,174	1,159	128	3.41	38
1987	2,697.82	2,457	2,426	272	3.38	80
2001	28,010.00	23,943	23,639	4,371	3.48	1,256
2007	2,169.36	1,749	1,727	443	3.49	127
2010	27,586.13	21,192	20,923	6,663	3.47	1,920
	176,187.34	158,498	156,487	19,700		5,736

LEADER HEIGHTS STANDPIPE  
INTERIM SURVIVOR CURVE.. IOWA 65-R2  
PROBABLE RETIREMENT YEAR.. 6-2027  
NET SALVAGE PERCENT.. 0

1967	120,236.26	110,088	108,691	11,545	5.02	2,300
1968	1,500.00	1,364	1,347	153	5.32	29
1978	61.16	55	54	7	5.28	1

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEADER HEIGHTS STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. 0						
1982	3,908.59	3,443	3,399	509	5.35	95
2007	2,169.37	1,579	1,559	610	5.42	113
2011	25,569.57	16,835	16,621	8,948	5.45	1,642
	153,444.95	133,364	131,672	21,773		4,180
FLORIDA AVENUE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1931	1,334.91	1,335	1,335			
	1,334.91	1,335	1,335			
EAST YORK STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1955	69,100.00	65,251	64,423	4,677	3.92	1,193
1956	16,625.68	15,681	15,482	1,144	3.94	290
1957	3,672.24	3,458	3,414	258	3.99	65
1985	3,427.04	3,052	3,013	414	4.48	92
1986	2,318.26	2,066	2,040	278	4.34	64
1987	774.04	686	677	97	4.41	22
2001	28,010.00	23,024	22,732	5,278	4.44	1,189
2007	55,964.89	42,768	42,225	13,740	4.47	3,074
2008	24,272.58	18,253	18,021	6,251	4.45	1,405
	204,164.73	174,239	172,028	32,137		7,394
SHUNK'S HILL RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2077						
NET SALVAGE PERCENT.. 0						
2017	566,490.88	56,592	55,874	510,617	40.55	12,592
	566,490.88	56,592	55,874	510,617		12,592

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PLEASUREVILLE STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2039						
NET SALVAGE PERCENT.. 0						
1942	906.38	807	797	110	9.79	11
1971	492.00	383	378	114	14.44	8
1979	158,718.98	116,690	115,209	43,510	15.31	2,842
1983	1,163.10	828	817	346	15.56	22
1987	1,433.18	984	972	462	15.75	29
1997	1,817.63	1,091	1,077	740	16.32	45
2001	1,433.89	797	787	647	16.40	39
2002	1,875.00	1,016	1,003	872	16.47	53
2007	2,169.36	1,013	1,000	1,169	16.56	71
2010	27,674.00	11,297	11,154	16,520	16.67	991
2014	54,111.76	16,802	16,589	37,523	16.65	2,254
	251,795.28	151,708	149,783	102,012		6,365

SPRY STANDPIPE  
INTERIM SURVIVOR CURVE.. IOWA 65-R2  
PROBABLE RETIREMENT YEAR.. 6-2041  
NET SALVAGE PERCENT.. 0

1941	2,070.64	1,834	1,811	260	10.41	25
1955	1,030.19	863	852	178	12.87	14
1967	207.34	163	161	46	14.94	3
1986	172,921.54	116,636	115,156	57,766	17.13	3,372
2001	0.05		0			
2006	17,616.08	8,082	7,979	9,637	18.28	527
2007	2,169.36	959	947	1,223	18.29	67
	196,015.20	128,537	126,906	69,109		4,008

GREENWOOD ROAD STANDPIPE  
INTERIM SURVIVOR CURVE.. IOWA 65-R2  
PROBABLE RETIREMENT YEAR.. 6-2028  
NET SALVAGE PERCENT.. 0

1948	16,719.14	15,484	15,287	1,432	5.87	244
1949	701.15	651	643	58	5.62	10
1963	388.41	352	348	41	6.01	7
1971	117.28	105	104	14	6.00	2
1986	1,287.25	1,092	1,078	209	6.34	33
2001	2,173.63	1,658	1,637	537	6.38	84



THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREENWOOD ROAD STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. 0						
2002	1,373.24	1,034	1,021	352	6.41	55
2004	31,251.06	22,860	22,570	8,681	6.42	1,352
2009	59,960.40	39,646	39,143	20,818	6.40	3,253
2010	1,606.67	1,031	1,018	589	6.42	92
	115,578.23	83,913	82,848	32,730		5,132
LINCOLN/WEST MANCHESTER STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
1966	78,467.41	64,453	63,635	14,832	12.07	1,229
1967	722.96	591	583	139	12.17	11
1987	1,433.18	1,033	1,020	413	13.35	31
2001	3,530.13	2,113	2,086	1,444	13.75	105
2004	31,251.05	17,444	17,223	14,028	13.85	1,013
2011	60,411.62	25,941	25,612	34,800	13.95	2,495
2016	18,977.46	5,355	5,287	13,690	13.99	979
	194,793.81	116,930	115,446	79,348		5,863
LONGSTOWN STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1975	222,793.47	167,830	165,700	57,093	15.23	3,749
1985	638.84	441	435	203	16.41	12
1990	10,546.60	6,910	6,822	3,724	16.58	225
1991	36,784.45	23,785	23,483	13,301	16.67	798
1992	1,114.00	710	701	413	16.80	25
2007	2,169.36	984	972	1,198	17.45	69
2014	56,329.11	16,854	16,640	39,689	17.56	2,260
	330,375.83	217,514	214,754	115,622		7,138

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW SALEM/LEHMAN ROAD RESERVOIR						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1999	19.72	20	20			
2007	2,965.33	2,965	2,965			
2013	2,423.63	2,424	2,424			
	5,408.68	5,409	5,409			
MT. ZION/ROCKY RIDGE STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1986	175,448.88	118,340	116,838	58,611	17.13	3,422
2001	2,759.03	1,465	1,446	1,313	18.11	73
2002	1,373.24	712	703	670	18.09	37
2007	2,169.36	959	947	1,223	18.29	67
2014	39,834.34	11,532	11,386	28,449	18.41	1,545
2015	11,160.97	2,909	2,872	8,289	18.44	450
	232,745.82	135,917	134,192	98,554		5,594
FARMBROOK STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1988	392,627.22	251,203	248,016	144,611	18.86	7,668
2001	3,530.13	1,802	1,779	1,751	19.66	89
2002	1,373.24	683	674	699	19.72	35
2007	2,169.36	912	900	1,269	19.98	64
2009	30,312.07	11,634	11,486	18,826	20.07	938
2010	1,606.67	586	579	1,028	20.04	51
	431,618.69	266,820	263,435	168,184		8,845
YORKANA STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1990	260,196.62	158,200	156,192	104,004	20.31	5,121
1991	5,523.38	3,302	3,260	2,263	20.52	110

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YORKANA STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1993	111.20	65	64	47	20.52	2
2001	2,759.03	1,357	1,340	1,419	21.17	67
2002	1,373.24	656	648	726	21.31	34
2006	16,012.72	6,701	6,616	9,397	21.54	436
2007	2,169.36	871	860	1,309	21.60	61
	288,145.55	171,152	168,980	119,166		5,831
EAST PROSPECT ELEVATED TANK						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1976	144,373.00	120,869	119,336	25,037	8.85	2,829
1997	23,822.09	17,333	17,113	6,709	9.17	732
2000	3,073.07	2,147	2,120	953	9.27	103
2007	3,764.96	2,293	2,264	1,501	9.31	161
2014	12,137.00	5,416	5,347	6,790	9.31	729
2021	16,461.94	853	842	15,620	9.14	1,709
	203,632.06	148,911	147,022	56,610		6,263
JEFFERSON RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1969	74,160.00	65,409	64,579	9,581	7.02	1,365
1997	46,743.61	35,960	35,504	11,240	7.35	1,529
2011	31,727.57	18,624	18,388	13,340	7.39	1,805
	152,631.18	119,993	118,471	34,160		4,699

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOGANVILLE STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1996	333,997.62	168,635	166,495	167,503	25.01	6,697
2001	11,365.84	5,056	4,992	6,374	25.59	249
2007	2,169.36	774	764	1,405	26.15	54
2015	72,154.87	14,258	14,077	58,078	26.39	2,201
	419,687.69	188,723	186,328	233,360		9,201
SLAGEL ROAD/LYNWOOD DRIVE STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1998	270,679.06	127,219	125,605	145,074	26.50	5,474
1999	997.93	458	452	546	26.52	21
2012	38,875.88	9,898	9,772	29,103	27.81	1,046
2013	983.99	230	227	757	27.86	27
	311,536.86	137,805	136,057	175,480		6,568
SHREWSBURY STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1998	276,515.01	129,962	128,313	148,202	26.50	5,593
2012	37,383.01	9,518	9,397	27,986	27.81	1,006
2013	633.34	148	146	487	27.86	17
	314,531.36	139,628	137,856	176,675		6,616

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAPE HORN ROAD STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. 0						
2001	411,747.85	172,193	170,008	241,740	28.52	8,476
2002	4,517.46	1,823	1,800	2,718	28.81	94
2007	2,169.36	717	708	1,461	29.36	50
2016	24,369.31	3,780	3,732	20,637	29.96	689
	442,803.98	178,513	176,248	266,556		9,309
EAST MANCHESTER - STEAMBOAT/BRICKYARD STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2058						
NET SALVAGE PERCENT.. 0						
2003	489,714.64	186,630	184,262	305,453	30.04	10,168
2012	35,338.40	8,259	8,154	27,184	31.15	873
2013	633.33	136	134	499	31.18	16
	525,686.37	195,025	192,550	333,136		11,057
NORTH POINT STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
2004	429,821.27	155,681	153,706	276,115	30.81	8,962
2007	2,169.37	689	680	1,489	31.16	48
2014	3,804.06	725	716	3,088	31.87	97
	435,794.70	157,095	155,102	280,693		9,107
SPRING GROVE BOROUGH STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1987	368,402.83	242,777	239,697	128,706	17.85	7,210
2003	60,313.42	29,795	29,417	30,896	18.95	1,630
	428,716.25	272,572	269,114	159,602		8,840

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPRING GROVE WATER COMPANY						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1996	385,000.00	194,386	191,920	193,080	25.01	7,720
2007	2,169.37	774	764	1,405	26.15	54
2015	36,736.61	7,259	7,167	29,570	26.39	1,121
	423,905.98	202,419	199,851	224,055		8,895
LAKEVIEW ROAD STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2006	572,646.01	186,396	184,031	388,615	32.12	12,099
	572,646.01	186,396	184,031	388,615		12,099
STARVIEW STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2006	565,741.26	184,149	181,813	383,929	32.12	11,953
2007	3,219.60	999	986	2,233	32.23	69
2009	1,375.23	382	377	998	32.55	31
	570,336.09	185,530	183,176	387,160		12,053
SCADA EQUIPMENT						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	1,114.65	1,115	1,115			
2003	122,696.94	122,697	122,697			
2004	201,353.78	201,354	201,354			
2005	55,731.99	55,732	55,732			
2007	55,908.96	55,909	55,909			
	436,806.32	436,807	436,806			

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ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BERWICK/RACE TRACK ROAD STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2062						
NET SALVAGE PERCENT.. 0						
2007	692,988.15	212,054	209,084	483,905	32.89	14,713
2014	19,609.00	3,573	3,523	16,086	33.65	478
2016	12,432.50	1,750	1,725	10,707	33.56	319
	725,029.65	217,377	214,332	510,698		15,510
STRINESTOWN STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2062						
NET SALVAGE PERCENT.. 0						
2007	619,255.39	189,492	186,837	432,418	32.89	13,147
	619,255.39	189,492	186,837	432,418		13,147
WEST MANHEIM STANDPIPE - OLD						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1971	120,980.00	111,193	109,635	11,345	4.45	2,549
	120,980.00	111,193	109,635	11,345		2,549
THOMASVILLE STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
2009	1,064,995.18	284,886	280,895	784,100	34.23	22,907
	1,064,995.18	284,886	280,895	784,100		22,907

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WEST MANHEIM STANDPIPE - NEW						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2008	618,065.15	177,756	175,265	442,800	33.45	13,238
2009	5,631.64	1,527	1,506	4,126	33.59	123
	623,696.79	179,283	176,771	446,926		13,361
CARROLL VALLEY STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. 0						
1968	6,000.00	5,842	5,760	240	1.45	166
	6,000.00	5,842	5,760	240		166
LINCOLN ESTATES MHP/WEST MANCHESTER STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2039						
NET SALVAGE PERCENT.. 0						
1984	31,700.00	22,469	22,154	9,546	15.41	619
	31,700.00	22,469	22,154	9,546		619
MEADOWS WATER SYSTEM/EAST CUMBERLAND RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2054						
NET SALVAGE PERCENT.. 0						
1999	9,678.03	4,376	4,315	5,363	27.25	197
	9,678.03	4,376	4,315	5,363		197



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ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WRIGHTSVILLE STANDPIPE						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2075						
NET SALVAGE PERCENT.. 0						
2020	534,810.93	20,055	19,774	515,037	38.50	13,378
	534,810.93	20,055	19,774	515,037		13,378
EAST MANCHESTER STANDPIPE - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	696,480.08	34,824	34,336	662,144	9.50	69,699
	696,480.08	34,824	34,336	662,144		69,699
LEADER HEIGHTS STANDPIPE - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	253,670.59	253,671	253,671			
	253,670.59	253,671	253,671			
EAST YORK STANDPIPE - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	160,014.09	160,014	160,014			
2011	7,500.00	7,500	7,500			
	167,514.09	167,514	167,514			
PLEASUREVILLE STANDPIPE - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1990	39,218.26	39,218	39,218			
2010	259,816.93	259,817	259,817			
2014	22,113.00	16,585	11,474	10,639	2.50	4,256
	321,148.19	315,620	310,509	10,639		4,256

THE YORK WATER COMPANY

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPRY STANDPIPE - PAINTING SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2006	107,088.70	107,089	107,089			
	107,088.70	107,089	107,089			
GREENWOOD ROAD STANDPIPE- PAINTING SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2017	77,201.85	34,741	34,152	43,050	5.50	7,827
	77,201.85	34,741	34,152	43,050		7,827
LINCOLN/WEST MANCHESTER STANDPIPE - PAINTING SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2016	374,127.12	205,770	202,281	171,846	4.50	38,188
	374,127.12	205,770	202,281	171,846		38,188
LONGSTOWN STANDPIPE - PAINTING SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
1997	53,121.30	53,121	53,121			
2016	544,470.98	299,459	293,500	250,971	4.50	55,771
2017	14,760.00	6,642	6,510	8,250	5.50	1,500
	612,352.28	359,222	353,131	259,221		57,271
MT. ZION/ROCKY RIDGE STANDPIPE - PAINTING SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2014	273,701.34	205,276	201,795	71,906	2.50	28,762
2015	14,335.39	9,318	9,160	5,175	3.50	1,479
	288,036.73	214,594	210,955	77,082		30,241

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FARMBROOK STANDPIPE - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	499,631.56	324,761	319,255	180,377	3.50	51,536
	499,631.56	324,761	319,255	180,377		51,536
YORKANA STANDPIPE - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1990	5,601.44	5,601	5,601			
2006	130,434.43	130,434	130,435			
	136,035.87	136,035	136,036			
EAST PROSPECT ELEVATED TANK - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	418,394.42	20,920	20,565	397,829	9.50	41,877
	418,394.42	20,920	20,565	397,829		41,877
LOGANVILLE STANDPIPE - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	47,313.07	47,313	47,313			
2018	443,361.30	155,176	151,743	291,618	6.50	44,864
	490,674.37	202,489	199,056	291,618		44,864
SLAGEL ROAD/LYNWOOD STANDPIPE - PAINTING						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	184,525.37	175,299	172,327	12,198	0.50	12,198
	184,525.37	175,299	172,327	12,198		12,198

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHREWSBURY STANDPIPE - PAINTING SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2012	226,846.18	215,504	211,850	14,996	0.50	14,996
	226,846.18	215,504	211,850	14,996		14,996
JEFFERSON RESERVOIR - PAINTING SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2011	204,829.29	204,829	204,829			
	204,829.29	204,829	204,829			
CAROLL VALLEY STANDPIPE - PAINTING SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2003	19,000.00	19,000	19,000			
	19,000.00	19,000	19,000			
CAPE HORN ROAD STANDPIPE - PAINTING SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2016	479,052.19	263,479	255,696	223,356	4.50	49,635
	479,052.19	263,479	255,696	223,356		49,635
SPRING GROVE BOROUGH STANDPIPE - PAINTING SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2020	254,108.80	38,116	36,990	217,119	8.50	25,543
	254,108.80	38,116	36,990	217,119		25,543
	23,745,926.71	11,540,275	11,395,661	12,350,265		806,599
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.3 3.40

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 4 INCH AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 85-S0.5						
NET SALVAGE PERCENT.. 0						
1842	0.52	1	1			
1851	599.34	599	599			
1861	271.76	266	272			
1863	235.03	231	235			
1866	0.52	1	1			
1867	1,267.05	1,233	1,267			
1868	213.72	207	214			
1870	26.20	25	26			
1872	53.81	51	54			
1875	169.03	161	169			
1876	110.75	105	111			
1877	19.43	18	19			
1878	27.07	26	27			
1881	201.04	189	201			
1882	843.89	789	844			
1883	45.51	42	46			
1884	1,302.82	1,200	1,303			
1885	983.05	912	983			
1886	708.47	653	708			
1887	595.51	545	596			
1888	35.47	33	35			
1889	9.27	8	9			
1890	775.31	704	775			
1891	2,762.38	2,523	2,762			
1892	71.86	65	72			
1893	34.02	31	34			
1894	208.68	189	209			
1895	1.36	1	1			
1896	90.71	81	91			
1897	74.13	66	74			
1898	1,216.10	1,081	1,216			
1899	450.92	403	451			
1900	304.93	270	305			
1901	1,863.50	1,639	1,864			
1902	103.81	92	104			
1903	349.83	307	350			
1904	282.80	246	283			
1905	618.67	541	619			
1906	2,177.62	1,886	2,178			
1907	291.91	254	292			
1908	273.35	236	273			

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 4 INCH AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 85-S0.5						
NET SALVAGE PERCENT.. 0						
1909	766.78	656	767			
1910	468.82	403	469			
1911	202.71	172	203			
1912	164.34	140	164			
1913	59.16	50	59			
1914	5.03	4	5			
1915	377.62	318	378			
1917	175.28	147	175			
1920	0.08					
1921	2.91	2	3			
1922	50.90	42	51			
1923	299.03	242	299			
1924	0.26					
1925	0.12					
1926	120.89	97	121			
1927	469.60	373	470			
1928	133.12	106	133			
1929	247.85	195	248			
1935	784.87	597	785			
1936	7.64	6	8			
1939	1,451.49	1,090	1,451			
1941	130.94	97	131			
1953	7,517.48	5,098	7,517			
1954	1,860.00	1,256	1,860			
1955	29.37	20	29			
1960	101,921.57	65,189	101,922			
1969	729.00	421	729			
1970	5,107.50	2,919	5,108			
1972	2,214.23	1,239	2,214			
1974	2,167.12	1,173	2,167			
1976	24,015.33	12,675	24,015			
1977	6,429.31	3,347	6,429			
1980	23,262.53	11,487	23,263			
1983	6,326.63	2,972	6,327			
1988	297.94	127	298			
1989	274.37	114	274			
1990	56.57	23	57			
1997	0.03					
1998	993.51	320	896	98	49.49	2
1999	1,540.29	482	1,349	191	49.44	4
2000	1,271.94	383	1,072	200	49.93	4

THE YORK WATER COMPANY

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 85-S0.5						
NET SALVAGE PERCENT.. 0						
2004	1,576.55	397	1,111	466	51.94	9
2005	59.40	14	39	20	51.99	
2007	9,121.99	1,958	5,480	3,642	53.07	69
2008	22,009.47	4,457	12,475	9,534	53.17	179
2009	20,766.01	3,921	10,974	9,792	53.72	182
2010	2,713.70	474	1,327	1,387	54.29	26
2011	18,349.16	2,967	8,304	10,045	54.44	185
2012	19,751.95	2,907	8,136	11,616	55.02	211
2013	3,205.56	425	1,190	2,016	55.60	36
2014	8,976.03	1,064	2,978	5,998	55.79	108
2015	2,068.49	215	602	1,466	56.00	26
2016	1,341.78	119	333	1,009	56.61	18
2017	1,393.80	102	285	1,109	56.85	20
2018	17,217.11	995	2,785	14,432	57.10	253
2019	10,484.45	435	1,218	9,266	57.74	160
2020	14,624.47	371	1,038	13,586	57.67	236
2021	16.86			17	57.98	
	365,282.09	152,713	269,394	95,888		1,728

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 55.5 0.47

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 6 INCH AND 8 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 95-S2						
NET SALVAGE PERCENT.. 0						
1861	43.30	42	28	15	6.17	2
1881	517.19	487	321	196	8.75	22
1884	357.88	335	221	137	9.56	14
1885	136.81	127	84	53	10.56	5
1886	448.50	413	272	176	11.56	15
1887	247.30	229	151	96	10.43	9
1888	136.50	126	83	54	11.42	5
1889	93.64	86	57	37	12.43	3
1890	1,460.71	1,345	887	574	11.36	51
1891	2,027.76	1,852	1,221	807	12.36	65
1892	103.32	95	63	40	11.35	4
1893	112.27	102	67	45	12.34	4
1894	0.90	1	1			
1895	2,050.98	1,868	1,232	819	12.39	66
1896	439.06	397	262	177	13.39	13
1897	472.05	423	279	193	14.39	13
1898	562.62	507	334	229	13.48	17
1899	1,265.71	1,132	747	519	14.49	36
1900	237.91	214	141	97	13.64	7
1901	1,774.85	1,583	1,044	731	14.64	50
1902	1,387.89	1,244	820	568	13.84	41
1903	4,890.99	4,347	2,867	2,024	14.83	136
1904	2,561.40	2,257	1,488	1,073	15.84	68
1905	8,322.85	7,369	4,860	3,463	15.08	230
1906	15,497.52	13,604	8,972	6,526	16.08	406
1907	7,680.74	6,771	4,465	3,216	15.38	209
1908	1,980.87	1,731	1,142	839	16.36	51
1909	2,971.25	2,574	1,698	1,273	17.38	73
1910	4,280.85	3,723	2,455	1,826	16.71	109
1911	4,517.33	3,893	2,567	1,950	17.71	110
1912	4,136.85	3,578	2,360	1,777	17.09	104
1913	2,832.01	2,428	1,601	1,231	18.08	68
1914	2,375.74	2,043	1,347	1,029	17.50	59
1915	3,283.84	2,798	1,845	1,439	18.50	78
1916	3,846.43	3,287	2,168	1,678	17.95	93
1917	534.99	453	299	236	18.96	12
1918	953.17	809	534	419	18.45	23
1919	1,798.56	1,512	997	802	19.45	41
1920	3,527.71	2,936	1,936	1,592	20.45	78
1921	4,104.91	3,424	2,258	1,847	19.98	92
1922	13,775.79	11,376	7,502	6,274	20.99	299



THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 6 INCH AND 8 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 95-S2						
NET SALVAGE PERCENT.. 0						
1923	10,984.03	9,088	5,993	4,991	20.55	243
1924	19,433.97	15,916	10,496	8,938	21.55	415
1925	21,778.07	17,862	11,780	9,998	21.15	473
1926	8,879.85	7,209	4,754	4,126	22.14	186
1927	6,881.09	5,592	3,688	3,193	21.78	147
1928	14,285.86	11,487	7,575	6,711	22.78	295
1929	10,796.14	8,689	5,730	5,066	22.44	226
1930	20,226.84	16,101	10,618	9,609	23.45	410
1931	18,959.76	15,100	9,958	9,002	23.14	389
1932	1,240.38	977	644	596	24.14	25
1933	384.98	303	200	185	23.87	8
1934	4,433.99	3,453	2,277	2,157	24.85	87
1935	14,261.09	11,102	7,322	6,939	24.61	282
1936	5,948.19	4,577	3,018	2,930	25.61	114
1937	23,203.34	17,843	11,767	11,436	25.38	451
1938	18,768.27	14,260	9,404	9,364	26.40	355
1939	18,136.39	13,766	9,078	9,058	26.20	346
1940	32,956.96	24,981	16,474	16,483	26.02	633
1941	52,333.99	39,177	25,836	26,498	27.03	980
1942	9,388.28	7,016	4,627	4,761	26.88	177
1943	15,045.62	11,102	7,322	7,724	27.88	277
1944	61.07	45	30	31	27.77	1
1945	1,128.33	820	541	587	28.76	20
1946	14,163.57	10,266	6,770	7,394	28.67	258
1947	55,730.02	39,858	26,286	29,444	29.67	992
1948	23,732.97	16,922	11,160	12,573	29.59	425
1949	2,876.22	2,023	1,334	1,542	30.60	50
1950	41,007.93	28,734	18,950	22,058	30.54	722
1951	37,778.48	26,101	17,213	20,565	31.54	652
1952	26,927.42	18,526	12,218	14,709	31.52	467
1953	176,603.14	119,772	78,987	97,616	32.51	3,003
1954	153,765.63	103,792	68,449	85,317	32.50	2,625
1955	112,678.66	75,675	49,906	62,773	32.51	1,931
1956	113,849.30	75,323	49,674	64,175	33.50	1,916
1957	63,597.24	41,841	27,593	36,004	33.54	1,073
1958	80,311.11	52,018	34,305	46,006	34.54	1,332
1959	135,045.54	86,942	57,337	77,709	34.58	2,247
1960	175,706.76	111,293	73,396	102,311	35.59	2,875
1961	60,597.82	38,128	25,145	35,453	35.65	994
1962	137,448.22	85,053	56,091	81,357	36.65	2,220
1963	81,407.24	50,000	32,974	48,433	36.74	1,318

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 6 INCH AND 8 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 95-S2						
NET SALVAGE PERCENT.. 0						
1964	279,985.37	169,055	111,488	168,497	37.73	4,466
1965	127,101.11	76,121	50,200	76,901	37.84	2,032
1966	118,264.44	69,575	45,883	72,381	38.84	1,864
1967	106,254.16	61,967	40,866	65,388	38.95	1,679
1968	78,229.91	44,779	29,531	48,699	39.96	1,219
1969	189,037.17	107,184	70,686	118,351	40.09	2,952
1970	261,581.44	145,492	95,949	165,632	41.09	4,031
1971	399,367.15	219,812	144,962	254,405	41.25	6,167
1972	100,925.00	54,459	35,915	65,010	42.24	1,539
1973	133,383.67	71,160	46,929	86,455	42.41	2,039
1974	247,292.03	129,210	85,211	162,081	43.41	3,734
1975	105,403.73	54,409	35,882	69,522	43.59	1,595
1976	81,582.59	41,199	27,170	54,413	44.59	1,220
1977	231,785.12	115,522	76,184	155,601	44.79	3,474
1978	149,817.74	72,991	48,136	101,682	45.79	2,221
1979	320,742.78	152,674	100,686	220,057	46.79	4,703
1980	205,888.17	96,562	63,681	142,207	46.99	3,026
1981	208,177.74	95,262	62,823	145,355	48.00	3,028
1982	602,970.29	271,518	179,061	423,909	48.22	8,791
1983	433,317.68	190,183	125,422	307,896	49.22	6,256
1984	254,097.36	108,627	71,637	182,460	50.22	3,633
1985	277,448.55	116,473	76,812	200,637	50.45	3,977
1986	1,110,524.90	453,316	298,953	811,572	51.46	15,771
1987	536,033.34	212,698	140,270	395,763	52.45	7,546
1988	397,289.77	154,387	101,815	295,475	52.71	5,606
1989	1,077,250.47	406,123	267,830	809,420	53.71	15,070
1990	2,124,845.05	776,418	512,032	1,612,813	54.71	29,479
1991	1,233,242.56	440,021	290,185	943,058	54.97	17,156
1992	693,813.05	239,504	157,948	535,865	55.97	9,574
1993	849,575.71	283,249	186,797	662,779	56.97	11,634
1994	841,801.23	270,892	178,648	663,153	57.97	11,440
1995	1,666,726.74	521,185	343,711	1,323,016	58.25	22,713
1996	817,160.10	245,883	162,155	655,005	59.25	11,055
1997	560,313.99	161,987	106,827	453,487	60.25	7,527
1998	748,098.59	207,448	136,808	611,291	61.25	9,980
1999	1,902,333.58	505,070	333,084	1,569,250	62.25	25,209
2000	1,201,672.13	304,864	201,052	1,000,620	63.25	15,820
2001	751,518.56	183,371	120,930	630,589	63.53	9,926
2002	943,712.41	218,941	144,387	799,325	64.54	12,385
2003	895,927.51	197,283	130,104	765,824	65.53	11,687
2004	1,670,921.87	347,886	229,424	1,441,498	66.54	21,664

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 6 INCH AND 8 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 95-S2						
NET SALVAGE PERCENT.. 0						
2005	2,711,043.43	532,449	351,140	2,359,903	67.53	34,946
2006	5,231,056.17	964,607	636,140	4,594,916	68.54	67,040
2007	4,294,291.64	741,195	488,804	3,805,488	69.53	54,732
2008	2,042,270.65	327,989	216,302	1,825,969	70.54	25,886
2009	2,026,279.35	301,510	198,840	1,827,439	71.53	25,548
2010	710,648.59	97,217	64,113	646,536	72.54	8,913
2011	929,625.93	116,203	76,634	852,992	73.53	11,601
2012	1,383,808.78	156,370	103,123	1,280,686	74.54	17,181
2013	1,324,035.99	133,992	88,365	1,235,671	75.53	16,360
2014	894,518.33	79,791	52,621	841,897	76.54	10,999
2015	1,334,887.54	103,320	68,137	1,266,751	77.53	16,339
2016	1,497,591.57	97,942	64,591	1,433,001	78.54	18,245
2017	1,717,330.29	92,049	60,704	1,656,626	79.53	20,830
2018	2,381,790.82	99,082	65,343	2,316,448	80.54	28,761
2019	2,211,237.98	65,895	43,456	2,167,782	81.53	26,589
2020	1,776,436.09	31,621	20,853	1,755,583	82.54	21,269
2021	4,084,614.59	24,508	16,163	4,068,452	83.53	48,706
	63,417,377.21	13,892,754	9,161,999	54,255,378		833,254
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						65.1 1.31

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 10 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 115-R3						
NET SALVAGE PERCENT.. 0						
1857	382.87	365	339	44	7.91	6
1882	6,449.71	5,849	5,427	1,023	14.34	71
1885	16,926.16	15,249	14,149	2,777	15.02	185
1887	1,859.53	1,676	1,555	305	14.75	21
1889	1,641.20	1,479	1,372	269	14.56	18
1892	344.69	308	286	59	15.42	4
1893	10,555.64	9,359	8,684	1,872	16.43	114
1895	2,836.28	2,512	2,331	505	16.36	31
1896	58,565.05	51,449	47,738	10,827	17.36	624
1897	365.15	318	295	70	18.36	4
1898	20,405.86	17,892	16,601	3,805	17.35	219
1899	971.59	845	784	188	18.34	10
1900	14,264.18	12,304	11,416	2,848	19.35	147
1901	4,124.84	3,579	3,321	804	18.39	44
1902	604.46	520	482	122	19.39	6
1903	18,644.75	15,908	14,760	3,885	20.39	191
1904	3,926.22	3,322	3,082	844	21.39	39
1905	2,087.21	1,775	1,647	440	20.49	21
1906	117.28	99	92	25	21.48	1
1907	8,189.98	6,845	6,351	1,839	22.49	82
1908	10,851.54	9,114	8,457	2,395	21.64	111
1909	3,767.27	3,136	2,910	857	22.64	38
1910	12,063.26	9,953	9,235	2,828	23.64	120
1911	8,925.69	7,398	6,864	2,062	22.83	90
1912	8,667.24	7,118	6,605	2,062	23.84	86
1913	1,456.55	1,185	1,100	357	24.83	14
1915	1,159.16	938	870	289	25.08	12
1921	4,643.63	3,640	3,377	1,267	27.71	46
1923	9,232.15	7,093	6,581	2,651	29.71	89
1924	11,820.06	9,104	8,447	3,373	29.09	116
1925	35,241.86	26,868	24,930	10,312	30.08	343
1926	4,598.54	3,469	3,219	1,380	31.09	44
1927	109,251.48	81,567	75,683	33,568	32.08	1,046
1928	5,491.48	4,108	3,812	1,679	31.50	53
1929	4,095.42	3,031	2,812	1,283	32.50	39
1930	75,887.65	55,550	51,543	24,345	33.50	727
1931	7,735.25	5,600	5,196	2,539	34.50	74
1932	1,298.35	941	873	425	33.95	13
1933	1,538.27	1,103	1,023	515	34.96	15
1936	11,673.29	8,184	7,594	4,079	36.45	112
1937	3,654.17	2,532	2,349	1,305	37.45	35

THE YORK WATER COMPANY

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 115-R3						
NET SALVAGE PERCENT.. 0						
1939	120.43	82	76	44	37.98	1
1940	3,061.35	2,071	1,922	1,139	38.99	29
1941	6,826.47	4,561	4,232	2,594	39.98	65
1942	10,196.37	6,728	6,243	3,953	40.99	96
1946	3,128.65	1,984	1,841	1,288	43.55	30
1947	2,734.43	1,731	1,606	1,128	43.15	26
1948	2,253.63	1,408	1,306	948	44.14	21
1949	6,951.19	4,283	3,974	2,977	45.15	66
1950	489.25	297	276	213	46.14	5
1951	2,626.38	1,592	1,477	1,149	45.78	25
1952	15,826.57	9,460	8,778	7,049	46.78	151
1953	307,745.35	181,293	168,215	139,530	47.78	2,920
1954	71,958.52	41,772	38,759	33,200	48.78	681
1955	208,417.32	120,590	111,891	96,526	48.44	1,993
1956	266,461.15	151,830	140,878	125,583	49.45	2,540
1957	30,053.01	16,866	15,649	14,404	50.44	286
1958	5,961.83	3,293	3,055	2,907	51.45	57
1959	15,750.23	8,663	8,038	7,712	51.14	151
1960	60,207.91	32,585	30,234	29,974	52.14	575
1961	86,844.45	46,236	42,901	43,943	53.14	827
1962	92,440.24	48,402	44,911	47,529	54.14	878
1963	26,666.18	13,882	12,881	13,785	53.87	256
1964	213,697.95	109,371	101,481	112,217	54.85	2,046
1965	167,228.62	84,083	78,018	89,211	55.87	1,597
1966	116,409.02	57,506	53,358	63,051	56.85	1,109
1967	72,339.33	35,482	32,922	39,417	56.61	696
1968	301,507.51	145,176	134,704	166,804	57.61	2,895
1969	295,217.73	139,490	129,428	165,790	58.61	2,829
1970	78,989.91	36,612	33,971	45,019	59.61	755
1971	247,379.01	112,434	104,324	143,055	60.61	2,360
1972	112,509.32	50,674	47,019	65,490	60.40	1,084
1973	29,085.42	12,838	11,912	17,173	61.38	280
1974	188,553.49	81,493	75,614	112,939	62.40	1,810
1975	205,538.80	86,984	80,709	124,830	63.38	1,970
1976	108,445.26	45,395	42,120	66,325	63.20	1,049
1977	230,220.27	94,252	87,453	142,767	64.20	2,224
1978	96,634.80	38,673	35,883	60,752	65.20	932
1979	706,653.63	276,302	256,371	450,283	66.20	6,802
1980	107,627.06	41,092	38,128	69,499	67.20	1,034
1981	794,742.13	299,300	277,710	517,032	67.03	7,713
1982	602,677.44	221,424	205,452	397,225	68.02	5,840

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 10 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 115-R3						
NET SALVAGE PERCENT.. 0						
1983	303,183.13	108,540	100,710	202,473	69.03	2,933
1984	673,340.67	234,861	217,919	455,422	70.02	6,504
1985	1,015,017.33	344,497	319,647	695,370	71.03	9,790
1986	2,468,927.39	823,881	764,450	1,704,477	70.88	24,047
1987	423,565.38	137,362	127,453	296,112	71.88	4,120
1988	1,209,121.98	380,753	353,287	855,835	72.88	11,743
1989	2,596,490.03	793,228	736,008	1,860,482	73.88	25,182
1990	3,722,014.44	1,102,088	1,022,589	2,699,425	74.88	36,050
1991	1,863,449.67	540,028	501,073	1,362,377	74.76	18,223
1992	422,847.41	118,482	109,935	312,912	75.77	4,130
1993	493,769.27	133,713	124,068	369,701	76.76	4,816
1994	459,491.20	120,019	111,361	348,130	77.77	4,476
1995	1,563,434.30	393,673	365,275	1,198,159	78.76	15,213
1996	1,483,974.45	363,277	337,072	1,146,902	78.67	14,579
1997	2,624,001.77	617,165	572,646	2,051,356	79.67	25,748
1998	1,542,556.48	348,001	322,898	1,219,658	80.67	15,119
1999	928,279.09	200,508	186,044	742,235	81.67	9,088
2000	3,306,395.23	682,440	633,212	2,673,183	82.67	32,336
2001	2,015,807.02	400,742	371,834	1,643,973	82.60	19,903
2002	1,381,683.49	261,415	242,558	1,139,125	83.59	13,628
2003	631,708.46	113,328	105,153	526,555	84.60	6,224
2004	15,726,842.55	2,670,418	2,477,787	13,249,056	85.59	154,797
2005	1,742,275.15	278,764	258,655	1,483,620	86.60	17,132
2006	6,064,588.15	921,211	854,759	5,209,829	86.54	60,201
2007	2,938,831.08	417,608	387,484	2,551,347	87.54	29,145
2008	12,967,907.27	1,715,654	1,591,895	11,376,012	88.54	128,484
2009	3,226,573.77	395,255	366,743	2,859,831	89.54	31,939
2010	945,690.19	106,579	98,891	846,799	90.54	9,353
2011	2,836,496.37	294,996	273,716	2,562,780	90.51	28,315
2012	938,353.28	88,205	81,842	856,511	91.52	9,359
2013	2,163,335.83	182,153	169,014	1,994,322	92.51	21,558
2014	4,148,037.98	307,784	285,582	3,862,456	93.52	41,301
2015	3,061,673.30	199,009	184,654	2,877,019	93.50	30,770
2016	1,715,828.63	94,371	87,563	1,628,266	94.50	17,230
2017	2,795,923.00	125,817	116,741	2,679,182	95.50	28,054
2018	3,003,317.57	106,317	98,648	2,904,670	95.50	30,415

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 10 INCH AND  
OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 115-R3						
NET SALVAGE PERCENT.. 0						
2019	3,060,975.42	77,137	71,573	2,989,402	96.51	30,975
2020	4,541,416.33	69,484	64,472	4,476,944	96.54	46,374
2021	9,527,565.17	49,543	45,969	9,481,596	95.65	99,128
	118,943,181.80	19,389,781	17,991,092	100,952,090		1,180,147
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						85.5 0.99

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - TRANSITE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 70-R2						
NET SALVAGE PERCENT.. 0						
1936	2,234.32	1,949	313	1,921	12.54	153
1949	58,964.16	47,879	7,686	51,278	16.79	3,054
1950	1,392.00	1,125	181	1,211	16.99	71
1954	6,749.00	5,284	848	5,901	18.71	315
1956	2,937.76	2,271	365	2,573	19.25	134
1957	9,499.80	7,230	1,161	8,339	20.25	412
1958	412.25	311	50	362	20.54	18
1959	4,236.06	3,177	510	3,726	20.83	179
1961	29,764.84	21,969	3,527	26,238	21.47	1,222
1962	1,933.92	1,404	225	1,709	22.47	76
1963	36,962.09	26,598	4,270	32,692	22.80	1,434
1964	3,840.20	2,738	440	3,400	23.15	147
1965	6,775.00	4,785	768	6,007	23.50	256
1968	29,147.14	19,803	3,179	25,968	25.24	1,029
1971	5,814.40	3,817	613	5,201	26.42	197
1972	135.00	88	14	121	26.84	5
1977	10,060.00	6,044	970	9,090	29.57	307
1985	2,256.27	1,169	188	2,068	33.92	61
1989	25,472.31	12,003	1,926	23,546	36.47	646
1995	2,672.31	1,069	172	2,500	39.72	63
	241,258.83	170,713	27,406	213,853		9,779

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.9 4.05



THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CONCRETE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 100-R4						
NET SALVAGE PERCENT.. 0						
1938	18,742.50	14,711	10,814	7,928	22.88	347
1939	7,710.00	5,979	4,395	3,315	23.88	139
1953	83,570.96	56,678	41,665	41,906	32.51	1,289
1955	358,824.44	236,250	173,669	185,155	34.51	5,365
1956	3,304.78	2,165	1,592	1,713	34.50	50
1957	5,164.23	3,331	2,449	2,715	35.50	76
1958	15,939.27	10,121	7,440	8,499	36.50	233
1959	76.12	48	35	41	37.50	1
1960	1,554.00	965	709	845	37.50	23
1963	1,518.00	897	659	859	40.51	21
1969	6,262.00	3,386	2,489	3,773	44.58	85
1972	900.00	459	337	563	47.59	12
1974	2,404.00	1,176	865	1,539	49.59	31
1976	61,599.48	29,149	21,428	40,171	50.65	793
1985	5,743.95	2,201	1,618	4,126	58.74	70
	573,313.73	367,516	270,164	303,150		8,535

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.5 1.49

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 70-S4						
NET SALVAGE PERCENT.. 0						
1957	1,084.95	924	1,045	40	11.26	4
1958	8,558.45	7,228	8,174	384	11.68	33
1959	566.05	474	536	30	12.13	2
1962	3,122.75	2,546	2,879	244	13.49	18
1966	7,987.55	6,206	7,018	970	15.93	61
1967	4,348.81	3,342	3,779	570	16.43	35
1968	8,607.60	6,494	7,343	1,265	17.42	73
1969	16,466.34	12,276	13,882	2,584	17.92	144
1970	699.10	515	582	117	18.43	6
1971	297.98	215	243	55	19.43	3
1972	2,586.93	1,844	2,085	502	19.94	25
1974	1,992.48	1,372	1,551	441	21.46	21
1977	11,107.35	7,216	8,160	2,947	23.99	123
1980	21,662.18	13,214	14,943	6,719	26.53	253
1981	10,039.93	5,978	6,760	3,280	27.52	119
1983	15,721.76	8,899	10,063	5,659	29.52	192
1984	15,172.00	8,363	9,457	5,715	30.53	187
1987	2,825.00	1,433	1,620	1,205	33.52	36
1990	51,869.85	24,182	27,345	24,525	36.07	680
1991	15,929.73	7,191	8,132	7,798	37.07	210
1995	82,494.11	32,354	36,586	45,908	41.07	1,118
1996	22,636.14	8,543	9,661	12,975	42.07	308
1997	37,563.63	13,621	15,403	22,161	43.07	515
1998	155,903.16	54,223	61,316	94,587	44.07	2,146
1999	15,674.04	5,219	5,902	9,772	45.07	217
2000	54,989.57	17,498	19,787	35,203	46.07	764
2001	74,891.64	22,722	25,694	49,198	47.07	1,045
2002	86,474.60	24,957	28,222	58,253	48.07	1,212
2003	9,796.00	2,682	3,033	6,763	49.07	138
2004	56,137.63	14,540	16,442	39,696	50.07	793
2005	91,272.22	22,289	25,205	66,067	51.07	1,294
2006	55,590.08	12,752	14,420	41,170	52.07	791
2007	71,669.77	15,380	17,392	54,278	53.07	1,023
2008	320,320.92	64,000	72,372	247,949	54.07	4,586
2009	48,735.19	9,016	10,195	38,540	55.07	700
2010	9,543.93	1,624	1,836	7,708	56.07	137
2012	41,347.66	5,813	6,573	34,775	58.07	599
2013	70,414.26	8,858	10,017	60,397	59.07	1,022
2014	135,799.80	15,074	17,046	118,754	60.07	1,977
2015	62,613.85	6,023	6,811	55,803	61.07	914
2016	120,936.88	9,844	11,132	109,805	62.07	1,769
2017	20,684.00	1,378	1,558	19,126	63.07	303

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 70-S4						
NET SALVAGE PERCENT.. 0						
2018	96,788.28	5,014	5,670	91,118	64.07	1,422
2020	92,965.26	2,064	2,334	90,631	66.07	1,372
2021	460,836.23	3,410	3,856	456,980	67.07	6,813
	2,496,725.64	498,810	564,060	1,932,666		35,203
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						54.9 1.41

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 100-R2.5						
NET SALVAGE PERCENT.. 0						
1851	4.79	5	5			
1855	13.08	13	13			
1857	41.16	40	35	6	4.98	1
1861	4.03	4	4			
1867	30.09	29	25	5	6.79	1
1870	6.51	6	5	2	7.24	
1875	4.16	4	4			
1876	2.75	3	3			
1881	4.49	4	4			
1882	160.15	150	132	28	9.76	3
1884	2.73	3	3			
1885	267.62	248	218	50	10.56	5
1886	26.21	24	21	5	11.56	
1887	104.85	96	84	21	12.56	2
1888	30.59	28	25	6	11.42	1
1889	92.93	85	75	18	12.43	1
1890	1,661.40	1,508	1,325	336	13.42	25
1891	96.74	88	77	20	12.36	2
1892	12.05	11	10	2	13.36	
1893	460.67	420	369	92	12.34	7
1894	1.05	1	1			
1895	62.73	56	49	14	14.34	1
1896	3,033.05	2,741	2,408	625	13.39	47
1897	12.87	12	11	2	14.39	
1898	116.11	105	92	24	13.48	2
1899	415.59	372	327	89	14.49	6
1900	562.23	499	438	124	15.48	8
1901	1,816.71	1,620	1,423	394	14.64	27
1902	256.36	227	199	57	15.64	4
1903	1,276.22	1,134	996	280	14.83	19
1904	424.74	374	329	96	15.84	6
1905	652.57	570	501	152	16.83	9
1906	273.33	240	211	62	16.08	4
1907	797.59	694	610	188	17.08	11
1908	516.38	451	396	120	16.36	7
1909	352.70	306	269	84	17.38	5
1910	1,214.73	1,043	916	299	18.36	16
1911	641.53	553	486	156	17.71	9
1912	617.51	527	463	155	18.71	8
1913	233.40	200	176	57	18.08	3
1914	161.77	137	120	42	19.09	2
1915	356.12	300	264	92	20.08	5
1916	952.52	804	706	247	19.50	13

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 100-R2.5						
NET SALVAGE PERCENT.. 0						
1917	480.91	402	353	128	20.50	6
1919	137.67	114	100	38	20.96	2
1920	294.84	242	213	82	21.95	4
1921	434.72	358	315	120	21.45	6
1922	624.85	510	448	177	22.45	8
1923	770.06	630	553	217	21.98	10
1924	1,323.56	1,071	941	383	22.99	17
1925	2,213.62	1,773	1,558	656	23.98	27
1926	1,412.34	1,133	995	417	23.55	18
1927	4,423.24	3,511	3,085	1,338	24.55	55
1928	599.89	477	419	181	24.14	7
1929	523.11	411	361	162	25.15	6
1930	1,307.75	1,017	893	415	26.14	16
1931	1,977.21	1,539	1,352	625	25.78	24
1932	207.83	160	141	67	26.78	3
1933	192.06	148	130	62	26.44	2
1934	300.40	229	201	99	27.45	4
1935	370.18	279	245	125	28.44	4
1936	684.45	515	452	232	28.14	8
1937	1,051.11	782	687	364	29.14	12
1938	1,028.00	764	671	357	28.85	12
1939	713.93	524	460	254	29.87	9
1940	940.27	682	599	341	30.85	11
1941	1,612.85	1,169	1,027	586	30.61	19
1942	932.01	667	586	346	31.61	11
1943	651.95	466	409	243	31.38	8
1945	228.03	159	140	88	33.38	3
1946	777.75	540	474	304	33.20	9
1947	2,169.75	1,487	1,306	864	34.20	25
1948	1,391.88	941	827	565	35.20	16
1949	1,523.16	1,027	902	621	35.03	18
1950	2,311.52	1,537	1,350	962	36.02	27
1951	3,072.49	2,036	1,789	1,283	35.88	36
1952	2,106.18	1,376	1,209	897	36.88	24
1953	18,679.89	12,028	10,567	8,113	37.88	214
1954	9,245.38	5,928	5,208	4,037	37.77	107
1955	12,548.23	7,928	6,965	5,583	38.76	144
1956	11,377.17	7,079	6,219	5,158	39.77	130
1957	4,980.17	3,084	2,709	2,271	39.67	57
1958	7,384.64	4,502	3,955	3,430	40.67	84
1959	14,007.78	8,492	7,461	6,547	40.60	161
1960	10,595.50	6,321	5,553	5,042	41.59	121
1961	11,331.98	6,650	5,842	5,490	42.60	129

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 100-R2.5						
NET SALVAGE PERCENT.. 0						
1962	8,498.52	4,955	4,353	4,146	42.54	97
1963	6,377.13	3,656	3,212	3,165	43.54	73
1964	18,138.87	10,221	8,980	9,159	44.54	206
1965	16,247.53	9,089	7,985	8,263	44.51	186
1966	12,666.02	6,959	6,114	6,552	45.52	144
1967	11,809.14	6,436	5,654	6,155	45.50	135
1968	20,547.39	10,993	9,658	10,889	46.50	234
1969	29,849.53	15,671	13,768	16,082	47.50	339
1970	13,970.43	7,267	6,384	7,586	47.50	160
1971	26,478.78	13,504	11,864	14,615	48.51	301
1972	10,022.74	5,011	4,402	5,621	49.50	114
1973	6,838.44	3,383	2,972	3,866	49.54	78
1974	20,275.49	9,823	8,630	11,645	50.54	230
1975	15,903.01	7,618	6,693	9,210	50.58	182
1976	13,760.19	6,448	5,665	8,095	51.59	157
1977	33,782.95	15,486	13,605	20,178	52.58	384
1978	24,791.71	11,216	9,854	14,938	52.65	284
1979	49,765.47	21,996	19,324	30,441	53.65	567
1980	26,013.83	11,228	9,864	16,150	54.65	296
1981	58,466.16	24,860	21,841	36,625	54.74	669
1982	46,875.62	19,444	17,082	29,794	55.73	535
1983	52,871.78	21,577	18,956	33,916	55.84	607
1984	42,016.03	16,701	14,673	27,343	56.84	481
1985	75,294.86	29,132	25,594	49,701	57.84	859
1986	122,406.33	46,490	40,843	81,563	57.96	1,407
1987	64,575.26	23,841	20,945	43,630	58.95	740
1988	92,800.04	33,575	29,497	63,303	59.09	1,071
1989	191,368.69	67,170	59,012	132,357	60.09	2,203
1990	210,163.95	71,498	62,814	147,350	61.09	2,412
1991	181,319.83	60,271	52,951	128,369	61.25	2,096
1992	74,682.62	24,018	21,101	53,582	62.24	861
1993	95,805.19	30,035	26,387	69,418	62.41	1,112
1994	110,722.35	33,494	29,426	81,296	63.41	1,282
1995	170,405.80	49,673	43,640	126,766	64.41	1,968
1996	183,390.33	51,899	45,595	137,795	64.59	2,133
1997	253,802.20	69,034	60,649	193,153	65.59	2,945
1998	168,431.66	44,331	38,947	129,485	65.79	1,968
1999	184,389.62	46,466	40,822	143,568	66.79	2,150
2000	238,096.69	57,857	50,830	187,267	66.99	2,795
2001	212,280.51	49,164	43,193	169,088	68.00	2,487
2002	199,052.23	43,871	38,543	160,509	68.99	2,327
2003	109,844.50	23,166	20,352	89,492	69.22	1,293
2004	338,889.36	67,608	59,396	279,493	70.22	3,980

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 100-R2.5						
NET SALVAGE PERCENT.. 0						
2005	307,864.52	58,433	51,336	256,529	70.45	3,641
2006	462,243.88	83,111	73,017	389,227	70.71	5,505
2007	1,519,618.48	255,600	224,555	1,295,063	71.71	18,060
2008	1,683,520.06	265,996	233,689	1,449,831	71.97	20,145
2009	1,058,825.72	154,800	135,998	922,828	72.97	12,647
2010	444,479.64	60,316	52,990	391,490	73.25	5,345
2011	836,729.34	104,591	91,888	744,841	73.53	10,130
2012	552,675.39	62,452	54,867	497,808	74.54	6,678
2013	781,913.01	79,755	70,068	711,845	74.83	9,513
2014	1,064,591.22	96,665	84,924	979,667	75.14	13,038
2015	1,173,134.23	93,030	81,731	1,091,403	75.47	14,461
2016	819,163.18	55,375	48,649	770,514	75.80	10,165
2017	1,081,078.99	60,324	52,997	1,028,082	76.15	13,501
2018	1,392,373.93	61,404	53,946	1,338,428	75.87	17,641
2019	1,589,568.67	50,866	44,688	1,544,881	75.62	20,430
2020	1,878,444.28	36,818	32,346	1,846,098	74.84	24,667
2021	2,996,532.84	20,676	18,165	2,978,368	71.96	41,389
	23,643,161.28	2,892,770	2,541,422	21,101,739		293,378
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						71.9 1.24

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - COPPER, PLASTIC AND GALVANIZED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 70-R2						
NET SALVAGE PERCENT.. 0						
1891	14.43	14	14			
1906	24.48	24	24			
1917	2.63	2	2	1	6.61	
1924	35.45	32	33	2	8.88	
1927	1,148.78	1,042	1,070	79	9.67	8
1930	267.05	239	246	21	10.54	2
1935	3,523.15	3,108	3,193	330	11.54	29
1939	1,210.40	1,048	1,077	133	12.74	10
1953	203.97	161	165	39	18.45	2
1954	360.77	282	290	71	18.71	4
1956	312.27	241	248	64	19.25	3
1958	732.22	553	568	164	20.54	8
1961	86.05	64	66	20	21.47	1
1962	2.95	2	2	1	22.47	
1968	22,139.10	15,041	15,452	6,687	25.24	265
1969	3,116.76	2,094	2,151	966	25.62	38
1970	257.44	171	176	81	26.02	3
1972	16,730.07	10,848	11,144	5,586	26.84	208
1973	3,672.00	2,333	2,397	1,275	27.83	46
1974	50.42	32	33	17	28.26	1
1977	16,383.00	9,843	10,112	6,271	29.57	212
1978	107,556.30	63,630	65,367	42,189	30.03	1,405
1979	26,374.50	15,244	15,660	10,714	31.03	345
1982	2,610.96	1,433	1,472	1,139	32.45	35
1984	216,234.00	114,345	117,466	98,768	33.42	2,955
1985	161,228.75	83,565	85,846	75,383	33.92	2,222
1986	48,465.96	24,601	25,273	23,193	34.43	674
1987	3,584.49	1,769	1,817	1,767	35.43	50
1988	43,908.20	21,181	21,759	22,149	35.94	616
1989	20,836.80	9,818	10,086	10,751	36.47	295
1990	1,600.00	736	756	844	36.99	23
1991	9,154.13	4,105	4,217	4,937	37.52	132
1992	5,226.00	2,282	2,344	2,882	38.07	76
1993	3,118.96	1,324	1,360	1,759	38.62	46
1994	36,838.88	15,196	15,611	21,228	39.17	542
1996	6,116.35	2,371	2,436	3,680	40.29	91
1999	25,101.19	8,755	8,994	16,107	42.01	383
2002	5,679.57	1,761	1,809	3,871	43.40	89
2004	34,703.88	9,780	10,047	24,657	44.61	553
2006	7.85	2	2	6	45.48	
2009	54,369.02	11,417	11,729	42,640	47.02	907



THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - COPPER, PLASTIC AND GALVANIZED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 70-R2						
NET SALVAGE PERCENT.. 0						
2013	211,025.90	31,401	32,258	178,768	48.64	3,675
2014	22,339.72	2,967	3,048	19,292	48.99	394
2015	69,849.76	8,131	8,353	61,497	49.36	1,246
2016	239,088.41	23,933	24,586	214,502	49.45	4,338
2017	461,408.99	38,389	39,437	421,972	49.56	8,514
2018	34,409.03	2,278	2,340	32,069	49.41	649
2019	279,443.38	13,553	13,923	265,520	49.05	5,413
2020	737,538.46	22,274	22,883	714,655	48.25	14,812
2021	37,175.19	409	420	36,755	44.95	818
	2,975,268.02	583,824	599,762	2,375,506		52,138
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.6 1.75

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VAULTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 95-R2.5						
NET SALVAGE PERCENT.. 0						
1896	466.07	427	397	69	11.48	6
1898	253.44	232	216	37	11.64	3
1899	42.37	38	35	7	12.64	1
1901	458.73	415	386	73	12.83	6
1925	530.34	440	409	121	19.78	6
1927	1,006.24	827	768	238	20.44	12
1930	246.47	198	184	62	22.14	3
1931	221.10	176	164	57	23.14	2
1936	125.78	98	91	35	24.40	1
1953	1,533.59	1,029	956	578	33.54	17
1955	164.79	108	100	65	34.51	2
1956	1,172.15	760	706	466	35.52	13
1957	126.66	82	76	51	35.50	1
1958	125.67	80	74	52	36.50	1
1962	292.60	178	165	128	38.54	3
1963	1,000.87	597	555	446	39.54	11
1967	368.20	209	194	174	41.65	4
1971	318.98	169	157	162	44.74	4
1976	1,367.49	666	619	748	47.96	16
1978	5,621.49	2,641	2,454	3,167	49.09	65
1983	1,821.83	772	717	1,105	52.41	21
1985	2,429.24	984	914	1,515	53.59	28
1986	3,732.48	1,484	1,379	2,353	53.79	44
1995	2,430.54	747	694	1,737	59.71	29
2000	38,609.58	9,795	9,102	29,508	63.25	467
2001	23,977.97	5,800	5,389	18,589	64.25	289
2004	2,095.00	440	409	1,686	65.83	26
2009	5,087.36	782	727	4,360	68.80	63
2012	22,787.25	2,707	2,515	20,272	70.50	288
2014	3,746.54	357	332	3,415	71.24	48
2015	12,480.93	1,038	964	11,517	71.62	161
2016	49,698.73	3,529	3,279	46,420	72.02	645
2017	46,420.05	2,716	2,524	43,896	72.42	606
2018	35,672.67	1,648	1,531	34,142	72.26	472
2021	4,150.00	30	28	4,122	68.47	60
	270,583.20	42,199	39,210	231,373		3,424

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 67.6 1.27

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VENTURI TUBES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 45-L1						
NET SALVAGE PERCENT.. 0						
1903	1,172.27	1,125	1,172			
1925	1,405.02	1,302	1,405			
1926	2,646.45	2,452	2,646			
1953	4,803.00	4,047	4,705	98	12.80	8
	10,026.74	8,926	9,928	99		8
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					12.4	0.08

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - EMERGENCY BYPASS PIPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 45-S3						
NET SALVAGE PERCENT.. 0						
1980	1,657.74	1,348	1,158	500	9.52	53
1981	824.70	665	571	254	9.75	26
1982	133.19	106	91	42	10.25	4
1983	3,163.37	2,485	2,135	1,028	10.52	98
1986	332.03	248	213	119	12.12	10
1988	516.86	372	320	197	13.01	15
2011	3,116.00	779	669	2,447	31.52	78
2012	1,349.82	305	262	1,088	32.52	33
	11,093.71	6,308	5,419	5,675		317
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.9 2.86

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - METERING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 26-01						
NET SALVAGE PERCENT.. 0						
1957	117.00	117	117			
1970	7,061.01	7,055	7,061			
1975	597.85	564	598			
1976	3.76	4	4			
1977	461.03	427	461			
1980	489.39	437	480	9	5.01	2
1982	20,423.77	17,748	19,506	918	5.95	154
1983	2,587.27	2,221	2,441	146	6.34	23
1984	1,503.25	1,274	1,400	103	6.75	15
1985	16,506.53	13,737	15,098	1,409	7.36	191
1986	3,234.29	2,652	2,915	319	7.79	41
1987	3,131.14	2,528	2,778	353	8.24	43
1988	1,153.21	919	1,010	143	8.52	17
1989	2,361.09	1,849	2,032	329	9.00	37
1990	1,491.71	1,151	1,265	227	9.31	24
1992	1,374.93	1,022	1,123	252	10.18	25
1993	969.99	708	778	192	10.56	18
1997	1,449.68	973	1,069	381	12.00	32
1998	1,792.43	1,175	1,291	501	12.34	41
1999	2,099.15	1,341	1,474	625	12.71	49
2001	9,693.44	5,882	6,465	3,228	13.28	243
2003	1,685.89	964	1,060	626	13.86	45
2004	5,664.92	3,133	3,443	2,222	14.15	157
2005	32,971.35	17,574	19,315	13,656	14.46	944
2006	1,763.71	908	998	766	14.62	52
2007	13,095.38	6,474	7,115	5,980	14.83	403
2008	94.40	45	49	45	15.07	3
2009	14,701.99	6,634	7,292	7,410	15.20	488
2012	2,258.68	858	943	1,316	15.50	85
2016	11,936.77	3,178	3,493	8,444	15.16	557
2020	4,073.80	433	476	3,598	12.60	286
	166,748.81	103,985	113,550	53,199		3,975

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.4 2.38

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - AUTOMATIC FLUSHERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 25-R3						
NET SALVAGE PERCENT.. 0						
2016	36,560.87	8,848	7,888	28,673	17.23	1,664
2017	15,245.98	3,046	2,715	12,531	18.02	695
2018	28,881.03	4,529	4,038	24,843	18.82	1,320
2019	3,379.86	383	341	3,039	19.58	155
2021	42,743.53	1,000	892	41,852	20.87	2,005
	126,811.27	17,806	15,874	110,937		5,839
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.0 4.60

THE YORK WATER COMPANY

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CLEANING AND LINING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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-L4						
NET SALVAGE PERCENT.. 0						
2001	423,198.58	153,536	148,888	274,311	36.00	7,620
2002	350,859.29	121,117	117,450	233,409	36.99	6,310
2003	519,442.95	170,066	164,917	354,526	38.00	9,330
2004	444,974.72	137,853	133,680	311,295	38.99	7,984
2007	482,308.42	123,760	120,013	362,295	42.00	8,626
2008	494,024.64	118,072	114,497	379,528	42.99	8,828
2009	436,535.16	96,562	93,639	342,896	44.00	7,793
2010	531,022.23	108,116	104,843	426,179	44.99	9,473
2011	763,220.30	141,806	137,513	625,707	46.00	13,602
2012	642,844.87	108,127	104,854	537,991	46.99	11,449
2013	543,521.00	81,746	79,271	464,250	48.00	9,672
2014	487,826.96	64,783	62,822	425,005	48.99	8,675
2015	598,532.99	68,831	66,747	531,786	50.00	10,636
2016	531,949.28	51,812	50,243	481,706	50.99	9,447
2017	597,689.14	47,576	46,136	551,553	52.00	10,607
2018	777,234.57	48,189	46,730	730,505	52.99	13,786
2019	697,448.58	30,827	29,894	667,555	54.00	12,362
2020	4,475.45	119	115	4,360	54.99	79
	9,327,109.13	1,672,898	1,622,252	7,704,857		166,279
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						46.3 1.78

THE YORK WATER COMPANY

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 78-R1.5						
NET SALVAGE PERCENT.. 0						
1906	370.00	338	223	147	11.09	13
1923	4,972.88	4,310	2,846	2,127	15.14	140
1924	7,180.13	6,161	4,069	3,111	16.14	193
1925	9,513.19	8,170	5,395	4,118	15.87	259
1926	12,218.40	10,386	6,859	5,359	16.85	318
1927	10,675.33	9,079	5,996	4,679	16.61	282
1928	6,274.27	5,280	3,487	2,787	17.61	158
1929	2,434.50	2,049	1,353	1,082	17.38	62
1930	4,542.83	3,824	2,525	2,018	17.20	117
1931	1,163.65	969	640	524	18.20	29
1932	863.27	719	475	388	18.02	22
1933	1,944.04	1,600	1,057	887	19.03	47
1934	2,693.83	2,216	1,463	1,231	18.88	65
1935	1,698.05	1,381	912	786	19.88	40
1936	4,875.29	3,960	2,615	2,260	19.77	114
1937	5,439.08	4,412	2,914	2,525	19.67	128
1938	7,360.87	5,900	3,896	3,465	20.67	168
1939	6,644.36	5,317	3,511	3,133	20.60	152
1940	7,389.46	5,842	3,858	3,531	21.59	164
1941	11,297.80	8,913	5,886	5,412	21.54	251
1942	8,730.57	6,871	4,538	4,193	21.52	195
1943	8,308.09	6,457	4,264	4,044	22.51	180
1944	3,105.40	2,407	1,590	1,515	22.50	67
1945	2,548.24	1,949	1,287	1,261	23.50	54
1946	10,387.73	7,922	5,232	5,156	23.50	219
1947	15,727.45	11,951	7,892	7,835	23.54	333
1948	19,606.79	14,699	9,707	9,900	24.54	403
1949	24,877.25	18,578	12,269	12,608	24.58	513
1950	28,932.05	21,306	14,070	14,862	25.59	581
1951	33,458.13	24,532	16,201	17,257	25.65	673
1952	29,695.27	21,672	14,312	15,383	25.73	598
1953	64,027.36	46,048	30,410	33,617	26.74	1,257
1954	55,897.59	39,995	26,412	29,486	26.84	1,099
1955	67,937.46	48,344	31,926	36,011	26.95	1,336
1956	55,754.28	39,073	25,803	29,951	27.96	1,071
1957	50,884.20	35,446	23,408	27,476	28.09	978
1958	39,315.73	27,214	17,972	21,344	28.24	756
1959	75,365.86	51,339	33,904	41,462	29.25	1,418
1960	47,783.48	32,326	21,348	26,435	29.41	899
1961	48,529.31	32,592	21,523	27,006	29.59	913
1962	45,586.66	30,105	19,881	25,706	30.59	840
1963	54,094.09	35,442	23,405	30,689	30.79	997
1964	63,094.99	40,999	27,075	36,020	30.99	1,162



THE YORK WATER COMPANY

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 78-R1.5						
NET SALVAGE PERCENT.. 0						
1965	66,854.62	42,680	28,185	38,670	32.00	1,208
1966	49,659.75	31,420	20,749	28,911	32.22	897
1967	54,865.90	34,390	22,711	32,155	32.45	991
1968	71,486.69	43,979	29,043	42,444	33.46	1,268
1969	76,037.13	46,307	30,581	45,456	33.71	1,348
1970	109,176.69	65,790	43,447	65,730	33.97	1,935
1971	75,755.68	44,756	29,556	46,200	34.97	1,321
1972	80,187.27	46,837	30,931	49,256	35.25	1,397
1973	85,760.19	49,501	32,690	53,070	35.53	1,494
1974	98,145.15	55,943	36,944	61,201	35.83	1,708
1975	59,507.11	33,205	21,928	37,579	36.83	1,020
1976	79,310.30	43,668	28,838	50,472	37.14	1,359
1977	169,250.78	91,886	60,680	108,571	37.47	2,898
1978	187,523.09	100,325	66,253	121,270	37.80	3,208
1979	205,801.97	107,593	71,053	134,749	38.80	3,473
1980	143,287.59	73,736	48,694	94,594	39.15	2,416
1981	65,583.49	33,198	21,924	43,659	39.50	1,105
1982	260,165.05	129,484	85,510	174,655	39.87	4,381
1983	360,751.47	176,407	116,497	244,254	40.24	6,070
1984	448,583.85	213,616	141,069	307,515	41.24	7,457
1985	340,072.73	158,882	104,924	235,149	41.62	5,650
1986	459,526.20	210,463	138,987	320,539	42.02	7,628
1987	464,378.13	208,274	137,542	326,836	42.42	7,705
1988	514,692.88	225,847	149,147	365,546	42.84	8,533
1989	767,985.77	329,466	217,575	550,411	43.26	12,723
1990	893,214.83	374,257	247,155	646,060	43.68	14,791
1991	1,053,434.46	430,539	284,323	769,111	44.13	17,428
1992	888,231.82	353,694	233,575	654,657	44.58	14,685
1993	828,409.03	321,091	212,045	616,364	45.03	13,688
1994	816,786.04	307,765	203,244	613,542	45.49	13,487
1995	929,329.03	339,856	224,437	704,892	45.96	15,337
1996	741,170.47	262,671	173,465	567,705	46.45	12,222
1997	748,101.22	256,599	169,455	578,646	46.93	12,330
1998	903,955.58	299,571	197,833	706,123	47.42	14,891
1999	1,330,514.93	425,100	280,731	1,049,784	47.92	21,907
2000	1,127,609.74	349,108	230,547	897,063	47.94	18,712
2001	1,143,202.83	339,760	224,374	918,829	48.47	18,957
2002	1,227,933.52	349,593	230,867	997,067	48.99	20,352
2003	964,682.65	264,130	174,428	790,255	49.07	16,105
2004	1,354,430.61	353,236	233,273	1,121,158	49.61	22,599
2005	1,743,240.84	434,416	286,883	1,456,358	49.72	29,291
2006	2,204,048.49	519,274	342,923	1,861,125	50.29	37,008
2007	1,840,342.72	410,949	271,386	1,568,957	50.44	31,105

THE YORK WATER COMPANY

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 78-R1.5						
NET SALVAGE PERCENT.. 0						
2008	1,772,199.54	373,225	246,473	1,525,727	50.60	30,153
2009	1,712,720.35	338,262	223,384	1,489,336	50.79	29,323
2010	1,110,238.51	204,284	134,907	975,332	51.00	19,124
2011	1,333,503.31	226,829	149,795	1,183,708	51.23	23,106
2012	1,586,441.82	247,168	163,227	1,423,215	51.48	27,646
2013	1,295,041.15	183,896	121,443	1,173,598	51.38	22,842
2014	1,393,044.02	177,613	117,294	1,275,750	51.32	24,859
2015	1,901,059.60	215,010	141,990	1,759,070	50.97	34,512
2016	1,115,314.05	109,189	72,107	1,043,207	50.68	20,584
2017	2,166,560.11	177,441	117,180	2,049,380	50.45	40,622
2018	2,472,361.28	162,681	107,433	2,364,928	49.69	47,594
2019	2,192,499.36	107,432	70,947	2,121,552	48.52	43,725
2020	2,131,320.05	66,497	43,913	2,087,407	46.58	44,813
2021	3,552,744.65	42,278	27,920	3,524,825	41.52	84,895
	52,731,235.30	12,309,160	8,128,824	44,602,411		947,150

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 47.1 1.80

THE YORK WATER COMPANY

ACCOUNT 334 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 28-L2						
NET SALVAGE PERCENT.. 0						
1901	7.86	8	8			
1903	13.66	14	14			
1904	26.67	27	27			
1905	393.00	393	393			
1906	1,368.14	1,368	1,368			
1907	2,097.25	2,097	2,097			
1908	852.99	853	853			
1909	415.13	415	415			
1910	43.35	43	43			
1911	194.98	195	195			
1913	1,645.08	1,645	1,645			
1915	342.00	342	342			
1916	513.81	514	514			
1917	377.47	377	377			
1919	433.55	434	434			
1922	21.54	22	22			
1923	22.95	23	23			
1924	92.14	92	92			
1925	383.11	383	383			
1926	22.93	23	23			
1936	5,085.15	5,085	5,085			
1940	10.64	11	11			
1941	36.42	36	36			
1946	31.55	31	24	8	0.84	8
1947	17.69	18	18			
1948	14.40	14	14			
1949	13.42	13	13			
1951	325.95	319	243	83	1.44	58
1952	538.01	523	399	139	1.93	72
1953	3,087.07	3,003	2,291	796	1.92	415
1954	443.27	431	329	114	1.94	59
1955	5,601.53	5,401	4,121	1,481	2.47	600
1956	3,940.37	3,794	2,895	1,045	2.53	413
1957	1,406.16	1,351	1,031	375	2.62	143
1958	527.14	505	385	142	2.73	52
1959	311.90	298	227	85	2.86	30
1960	1,116.68	1,064	812	305	3.02	101
1961	1,552.94	1,475	1,125	428	3.20	134
1962	2,100.08	1,987	1,516	584	3.40	172
1963	4,245.97	3,999	3,051	1,195	3.61	331
1964	9,295.05	8,711	6,646	2,649	3.85	688
1965	13,928.96	12,985	9,907	4,022	4.11	979
1966	9,196.56	8,523	6,502	2,695	4.38	615

THE YORK WATER COMPANY

ACCOUNT 334 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 28-L2						
NET SALVAGE PERCENT.. 0						
1967	8,462.59	7,841	5,982	2,481	4.32	574
1968	10,756.76	9,898	7,551	3,206	4.64	691
1969	13,239.66	12,165	9,281	3,959	4.64	853
1970	9,522.74	8,681	6,623	2,900	4.99	581
1971	7,498.06	6,816	5,200	2,298	5.06	454
1972	7,961.97	7,173	5,472	2,490	5.45	457
1973	8,882.32	7,969	6,080	2,802	5.56	504
1974	7,113.54	6,352	4,846	2,268	5.69	399
1975	6,862.48	6,095	4,650	2,212	5.85	378
1976	3,500.85	3,090	2,357	1,144	6.05	189
1977	8,968.90	7,862	5,998	2,971	6.26	475
1978	15,108.26	13,144	10,028	5,080	6.50	782
1979	14,239.26	12,286	9,373	4,866	6.76	720
1980	10,568.38	9,078	6,926	3,642	6.81	535
1981	87,078.30	74,060	56,502	30,576	7.12	4,294
1982	42,306.88	35,762	27,284	15,023	7.23	2,078
1983	56,251.18	47,212	36,019	20,232	7.37	2,745
1984	113,116.36	93,751	71,525	41,591	7.75	5,367
1985	674,813.08	554,157	422,781	252,032	7.95	31,702
1986	279,331.91	228,075	174,004	105,328	7.98	13,199
1987	149,550.23	120,732	92,110	57,440	8.24	6,971
1988	93,931.54	75,202	57,374	36,558	8.34	4,383
1989	41,358.84	32,665	24,921	16,438	8.65	1,900
1990	50,016.83	39,233	29,932	20,085	8.66	2,319
1991	42,533.69	32,951	25,139	17,395	8.87	1,961
1992	87,182.17	66,607	50,816	36,366	9.11	3,992
1993	43,864.68	33,127	25,273	18,592	9.24	2,012
1994	44,861.01	33,556	25,601	19,260	9.26	2,080
1995	117,023.68	86,211	65,773	51,251	9.47	5,412
1996	145,219.36	105,545	80,523	64,696	9.59	6,746
1997	15,844.46	11,335	8,648	7,196	9.75	738
1998	96,047.17	67,713	51,660	44,387	9.83	4,515
1999	158,664.90	109,606	83,621	75,044	10.07	7,452
2000	136,380.37	92,357	70,462	65,918	10.25	6,431
2001	494,644.46	328,543	250,654	243,990	10.36	23,551
2002	132,422.29	85,730	65,406	67,016	10.62	6,310
2003	581,343.37	366,711	279,773	301,570	10.83	27,846
2004	741,699.55	453,030	345,628	396,072	11.15	35,522
2005	1,168,121.82	690,010	526,426	641,696	11.43	56,141
2006	2,226,352.08	1,266,349	966,130	1,260,222	11.75	107,253
2007	1,279,397.85	695,737	530,796	748,602	12.17	61,512
2008	716,634.31	370,500	282,664	433,970	12.61	34,415
2009	537,995.86	262,972	200,628	337,368	13.07	25,812

THE YORK WATER COMPANY

ACCOUNT 334 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 28-L2						
NET SALVAGE PERCENT.. 0						
2010	650,048.79	297,527	226,991	423,058	13.63	31,039
2011	524,216.44	222,373	169,654	354,562	14.25	24,882
2012	797,847.25	311,480	237,636	560,211	14.83	37,776
2013	706,295.91	250,311	190,969	515,327	15.48	33,290
2014	769,071.59	243,950	186,116	582,956	16.14	36,119
2015	758,940.68	211,137	161,082	597,859	16.86	35,460
2016	1,049,648.19	250,551	191,152	858,496	17.54	48,945
2017	809,763.98	160,009	122,075	687,689	18.28	37,620
2018	887,906.77	137,626	104,998	782,909	19.07	41,054
2019	1,039,282.27	116,192	88,646	950,636	19.87	47,843
2020	991,751.49	66,943	51,072	940,679	20.72	45,400
2021	911,299.34	20,595	15,712	895,587	21.62	41,424
9999	22,490.00	9,824	7,499	14,991		1,064
	20,477,331.22	8,945,252	6,827,991	13,649,340		969,037
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.1 4.73

THE YORK WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 70-R2						
NET SALVAGE PERCENT.. 0						
1936	8.19	7	5	3	12.54	
1937	1,353.15	1,178	769	584	12.58	46
1938	1,112.51	966	630	483	12.65	38
1939	618.35	536	350	268	12.74	21
1940	406.87	348	227	180	13.73	13
1941	2,093.86	1,787	1,166	928	13.84	67
1942	76.08	65	42	34	13.96	2
1943	693.21	588	384	309	14.09	22
1944	829.01	694	453	376	15.09	25
1945	2,043.45	1,704	1,112	931	15.25	61
1946	1,229.02	1,021	666	563	15.41	37
1947	397.35	329	215	182	15.59	12
1948	1,525.56	1,245	812	714	16.59	43
1949	2,408.20	1,955	1,276	1,132	16.79	67
1950	1,646.81	1,331	869	778	16.99	46
1951	664.35	534	348	316	17.22	18
1952	3,056.26	2,443	1,594	1,462	17.46	84
1953	8,617.14	6,789	4,430	4,187	18.45	227
1954	8,845.43	6,926	4,520	4,325	18.71	231
1955	8,728.58	6,791	4,432	4,297	18.97	227
1956	12,176.03	9,411	6,142	6,034	19.25	313
1957	11,777.02	8,963	5,849	5,928	20.25	293
1958	6,821.71	5,154	3,363	3,459	20.54	168
1959	8,805.62	6,604	4,310	4,496	20.83	216
1960	14,195.82	10,565	6,895	7,301	21.14	345
1961	11,810.67	8,717	5,689	6,122	21.47	285
1962	10,970.67	7,964	5,197	5,774	22.47	257
1963	5,597.63	4,028	2,629	2,969	22.80	130
1964	20,766.57	14,807	9,663	11,104	23.15	480
1965	3,981.04	2,811	1,834	2,147	23.50	91
1966	9,952.62	6,960	4,542	5,411	23.87	227
1967	8,992.70	6,175	4,030	4,963	24.87	200
1968	20,591.26	13,990	9,130	11,461	25.24	454
1969	4,826.24	3,243	2,116	2,710	25.62	106
1970	18,572.07	12,339	8,052	10,520	26.02	404
1971	75,671.96	49,679	32,420	43,252	26.42	1,637
1972	12,739.79	8,260	5,390	7,350	26.84	274
1973	21,083.64	13,397	8,743	12,341	27.83	443
1974	20,968.92	13,148	8,580	12,389	28.26	438
1975	12,373.31	7,652	4,994	7,379	28.69	257
1976	29,563.67	18,025	11,763	17,801	29.13	611
1977	20,675.84	12,422	8,106	12,570	29.57	425
1978	25,947.03	15,350	10,017	15,930	30.03	530

THE YORK WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 70-R2						
NET SALVAGE PERCENT.. 0						
1979	48,648.25	28,119	18,350	30,298	31.03	976
1980	44,192.28	25,128	16,398	27,794	31.49	883
1981	46,751.73	26,130	17,052	29,700	31.96	929
1982	48,147.96	26,433	17,250	30,898	32.45	952
1983	34,513.15	18,603	12,140	22,373	32.93	679
1984	32,097.86	16,973	11,076	21,022	33.42	629
1985	80,383.88	41,663	27,189	53,195	33.92	1,568
1986	91,830.72	46,613	30,419	61,412	34.43	1,784
1987	47,574.07	23,473	15,318	32,256	35.43	910
1988	130,448.98	62,929	41,067	89,382	35.94	2,487
1989	154,207.02	72,662	47,418	106,789	36.47	2,928
1990	253,356.18	116,519	76,039	177,317	36.99	4,794
1991	160,833.69	72,118	47,063	113,771	37.52	3,032
1992	75,877.43	33,128	21,619	54,258	38.07	1,425
1993	106,601.24	45,263	29,538	77,063	38.62	1,995
1994	47,724.56	19,686	12,847	34,878	39.17	890
1995	149,872.69	59,979	39,142	110,731	39.72	2,788
1996	68,805.97	26,669	17,404	51,402	40.29	1,276
1997	133,224.10	49,932	32,585	100,639	40.86	2,463
1998	90,155.03	32,627	21,292	68,863	41.44	1,662
1999	212,338.24	74,064	48,333	164,005	42.01	3,904
2000	233,762.07	78,404	51,166	182,596	42.60	4,286
2001	152,648.58	49,443	32,266	120,383	42.79	2,813
2002	181,170.65	56,163	36,651	144,520	43.40	3,330
2003	116,629.89	34,522	22,529	94,101	44.00	2,139
2004	250,931.12	70,712	46,146	204,785	44.61	4,591
2005	309,292.82	82,674	53,952	255,341	45.23	5,645
2006	520,390.14	132,283	86,326	434,064	45.48	9,544
2007	708,606.07	169,499	110,613	597,993	46.11	12,969
2008	326,284.75	73,120	47,717	278,568	46.74	5,960
2009	235,088.97	49,369	32,218	202,871	47.02	4,315
2010	253,668.98	49,313	32,181	221,488	47.67	4,646
2011	194,732.71	34,974	22,824	171,909	47.98	3,583
2012	199,694.30	32,830	21,424	178,270	48.30	3,691
2013	290,093.87	43,166	28,170	261,924	48.64	5,385
2014	256,833.27	34,107	22,258	234,575	48.99	4,788
2015	417,027.96	48,542	31,678	385,350	49.36	7,807
2016	332,090.80	33,242	21,693	310,398	49.45	6,277
2017	271,218.13	22,565	14,726	256,492	49.56	5,175
2018	423,273.33	28,021	18,286	404,987	49.41	8,196

THE YORK WATER COMPANY

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 70-R2						
NET SALVAGE PERCENT.. 0						
2019	425,923.14	20,657	13,481	412,442	49.05	8,409
2020	609,606.01	18,410	12,014	597,592	48.25	12,385
2021	877,645.84	9,654	6,300	871,346	44.95	19,385
	10,079,413.64	2,387,282	1,557,912	8,521,502		194,144
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.9 1.93



THE YORK WATER COMPANY

ACCOUNT 336 BACKFLOW PREVENTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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-S2.5						
NET SALVAGE PERCENT.. 0						
2002	13,490.00	6,918	7,365	6,125	18.52	331
2003	12,199.00	5,980	6,366	5,833	19.24	303
2004	40,475.85	18,842	20,059	20,417	20.09	1,016
2005	31,140.00	13,770	14,659	16,481	20.81	792
2006	23,160.36	9,658	10,282	12,878	21.67	594
2007	21,223.13	8,309	8,846	12,377	22.54	549
2008	49,613.34	18,149	19,321	30,292	23.40	1,295
2009	64,387.79	21,892	23,306	41,082	24.26	1,693
2010	13,251.50	4,161	4,430	8,822	25.13	351
2011	29,535.57	8,497	9,046	20,490	26.00	788
2012	12,360.00	3,217	3,425	8,935	27.00	331
2013	14,513.99	3,393	3,612	10,902	27.86	391
2014	44,369.40	9,149	9,739	34,630	28.87	1,200
2015	29,819.20	5,350	5,695	24,124	29.73	811
2016	26,479.10	4,020	4,280	22,199	30.73	722
2017	26,677.00	3,313	3,527	23,150	31.73	730
2018	42,044.96	4,062	4,324	37,721	32.73	1,152
2019	24,693.52	1,704	1,814	22,880	33.73	678
2020	28,665.00	1,187	1,264	27,401	34.73	789
2021	14,020.50	193	205	13,816	35.73	387
	562,119.21	151,764	161,565	400,554		14,903

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.9 2.65

THE YORK WATER COMPANY

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1911	868.76	869	869	869		
1925	18.08	18	18	18		
1926	15.20	15	15	15		
1927	4.21	4	4	4		
1928	2,268.71	2,269	2,269	2,269		
1929	21,232.80	21,233	21,233	21,233		
1930	3,080.00	3,080	3,080	3,080		
1931	305.32	305	305	305		
1937	383.44	383	383	383		
1938	196.35	196	196	196		
1939	784.41	784	784	784		
1940	124.73	125	125	125		
1942	248.00	248	248	248		
1943	63.36	63	63	63		
1947	691.68	692	692	692		
1948	44.10	44	44	44		
1949	11.58	12	12	12		
1950	46.00	46	46	46		
1952	31.00	31	31	31		
1953	300.08	300	300	300		
1954	323.25	323	323	323		
1955	293.11	293	293	293		
1956	34.10	34	34	34		
1957	851.79	852	852	852		
1958	485.66	486	486	486		
1959	151.27	151	151	151		
1960	400.63	401	401	401		
1961	440.91	441	441	441		
1962	1,117.51	1,118	1,118	1,118		
1963	520.65	521	521	521		
1964	707.91	708	708	708		
1965	1,405.79	1,406	1,406	1,406		
1966	928.58	929	929	929		
1967	596.65	597	597	597		
1968	983.89	984	984	984		
1969	3,163.02	3,163	3,163	3,163		
1970	3,977.44	3,977	3,977	3,977		
1971	1,505.46	1,505	1,505	1,505		
1972	1,067.05	1,067	1,067	1,067		
1973	1,080.26	1,080	1,080	1,080		
1974	1,317.72	1,318	1,318	1,318		
1975	1,324.60	1,325	1,325	1,325		

THE YORK WATER COMPANY

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1976	875.13	875	875			
1977	740.31	740	740			
1978	315.03	315	315			
1979	3,268.50	3,268	3,269			
1980	392.39	392	392			
1981	3,284.74	3,285	3,285			
1982	3,974.21	3,974	3,974			
1983	1,596.71	1,597	1,597			
1984	11,262.02	11,262	11,262			
1985	989.56	990	990			
1986	5,763.75	5,764	5,764			
1987	824.28	824	824			
1988	3,504.33	3,504	3,504			
1989	1,069.72	1,070	1,070			
1990	10,399.73	10,400	10,400			
1991	1,033.18	1,033	1,034			
	102,688.65	102,689	102,689			

AMORTIZED  
SURVIVOR CURVE.. 30-SQUARE  
NET SALVAGE PERCENT.. 0

1992	2,137.85	2,102	2,133	5	0.50	5
1993	350.22	333	338	12	1.50	8
1994	7,301.59	6,693	6,792	509	2.50	204
1995	28,227.04	24,934	25,304	2,923	3.50	835
1996	2,277.98	1,936	1,965	313	4.50	70
1997	211.99	173	176	36	5.50	7
1998	26,775.34	20,974	21,286	5,490	6.50	845
1999	4,449.89	3,337	3,387	1,063	7.50	142
2000	910.41	652	662	249	8.50	29
2001	657.99	450	457	201	9.50	21
2002	8,435.32	5,483	5,564	2,871	10.50	273
2003	13,862.62	8,549	8,676	5,187	11.50	451
2004	2,686.04	1,567	1,590	1,096	12.50	88
2005	4,029.96	2,216	2,249	1,781	13.50	132
2006	19,850.83	10,256	10,408	9,442	14.50	651
2007	14,499.79	7,008	7,112	7,388	15.50	477
2010	6,753.26	2,589	2,627	4,126	18.50	223
2014	5,771.63	1,443	1,464	4,307	22.50	191

THE YORK WATER COMPANY

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	11,750.62	2,154	2,186	9,565	24.50	390
2019	4,779.01	398	404	4,375	27.50	159
2020	40,475.00	2,024	2,054	38,421	28.50	1,348
	206,194.38	105,271	106,835	99,359		6,549
	308,883.03	207,960	209,524	99,359		6,549
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					15.2	2.12

THE YORK WATER COMPANY

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1949	35.94	36	36			
1951	191.10	191	191			
1955	30.40	30	30			
1968	20.03	20	20			
1969	434.07	434	434			
1970	589.69	590	590			
1975	533.20	533	533			
1976	3,345.95	3,346	3,346			
1978	968.19	968	968			
1979	85.39	85	85			
1981	2,070.71	2,071	2,071			
1982	1,972.81	1,973	1,973			
1984	157.87	158	158			
1985	137.27	137	137			
1986	147.87	148	148			
1988	2,466.97	2,467	2,467			
1989	343.43	343	343			
1992	141.51	142	142			
1993	141.51	142	142			
1998	7,007.03	7,007	7,007			
2000	7,248.47	7,248	7,248			
2001	4,117.04	4,117	4,117			
2002	1,645.62	1,646	1,646			
2003	1,266.70	1,267	1,267			
2004	3,032.30	3,032	3,032			
2005	2,824.68	2,825	2,825			
2006	4,600.40	4,600	4,600			
2007	3,947.42	3,947	3,947			
2008	10,886.31	10,886	10,886			
2010	1,522.72	1,523	1,523			
2011	11,575.88	11,576	11,575			
	73,488.48	73,488	73,488			

THE YORK WATER COMPANY

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	9,628.65	7,221	6,821	2,807	2.50	1,123
2015	11,944.08	7,764	7,334	4,610	3.50	1,317
2016	11,855.04	6,520	6,159	5,696	4.50	1,266
2020	6,882.63	1,032	975	5,908	8.50	695
	40,310.40	22,537	21,290	19,020		4,401
	113,798.88	96,025	94,778	19,020		4,401
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.3 3.87

THE YORK WATER COMPANY

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - MAIL MACHINE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1995	47,732.83	47,733	47,733			
2004	2,614.33	2,614	2,614			
	50,347.16	50,347	50,347			
AMORTIZED						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	60,192.23	51,163	50,569	9,623	1.50	6,415
2017	6,211.05	2,795	2,763	3,448	5.50	627
	66,403.28	53,958	53,332	13,071		7,042
	116,750.44	104,305	103,679	13,071		7,042
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.9 6.03

THE YORK WATER COMPANY

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - COMPUTER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOFTWARE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1997	44,766.59	44,767	44,767			
1998	25,804.05	25,804	25,804			
2001	24,354.10	24,354	24,354			
2002	72,273.71	72,274	72,274			
2003	1,508.37	1,508	1,508			
2004	624.68	625	625			
2005	3,399.71	3,400	3,400			
2007	3,770.00	3,770	3,770			
2008	23,542.73	23,543	23,543			
2010	26,699.12	26,699	26,699			
2013	51,363.36	51,363	51,363			
2014	59,056.04	59,056	59,056			
2015	97,707.98	97,708	97,708			
2016	32,447.14	32,447	32,448			
	467,317.58	467,318	467,318			
SOFTWARE - AMORTIZED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	25,984.47	23,386	23,170	2,815	0.50	2,815
2018	76,104.85	53,273	52,780	23,325	1.50	15,550
2021	9,760.00	976	967	8,793	4.50	1,954
	111,849.32	77,635	76,917	34,932		20,319
HARDWARE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2003	45.58	46	46			
2004	297.64	298	298			
2005	992.66	993	993			
2006	729.28	729	729			
2007	209.26	209	209			
2008	261.66	262	262			
2009	91.06	91	91			
2011	14,220.80	14,221	14,221			
2012	74,160.57	74,161	74,161			
2013	23,167.69	23,168	23,168			



THE YORK WATER COMPANY

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - COMPUTER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARDWARE						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2014	6,411.47	6,411	6,411			
2015	71,984.80	71,985	71,985			
2016	100,895.72	100,896	100,896			
	293,468.19	293,470	293,468			
HARDWARE - AMORTIZED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	28,032.00	25,229	24,483	3,549	0.50	3,549
2018	24,632.27	17,243	16,733	7,899	1.50	5,266
2019	172,325.76	86,163	83,617	88,709	2.50	35,484
2020	2,459.20	738	716	1,743	3.50	498
2021	41,807.26	4,181	4,057	37,750	4.50	8,389
	269,256.49	133,554	129,607	139,649		53,186
	1,141,891.58	971,977	967,310	174,581		73,505
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.4 6.44

THE YORK WATER COMPANY

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - ENTERPRISE SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2006	4,251,722.05	4,251,722	4,251,722			
2007	777,236.92	777,237	777,237			
2008	268,257.52	268,258	268,258			
2009	99,703.08	99,703	99,703			
2010	203,882.63	203,883	203,883			
2011	118,886.44	118,886	118,887			
	5,719,688.64	5,719,689	5,719,689			
AMORTIZED						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	868,631.78	825,200	810,963	57,669	0.50	57,669
2013	203,472.08	172,951	169,967	33,505	1.50	22,337
2014	179,158.41	134,369	132,051	47,108	2.50	18,843
2015	270,312.58	175,703	172,672	97,641	3.50	27,897
2016	280,739.87	154,407	151,743	128,997	4.50	28,666
2017	309,745.50	139,385	136,980	172,765	5.50	31,412
2018	357,575.58	125,151	122,992	234,584	6.50	36,090
2019	599,540.96	149,885	147,299	452,242	7.50	60,299
2020	559,227.36	83,884	82,437	476,791	8.50	56,093
2021	1,029,255.14	51,463	50,575	978,680	9.50	103,019
	4,657,659.26	2,012,398	1,977,678	2,679,981		442,325
	10,377,347.90	7,732,087	7,697,367	2,679,981		442,325
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.1 4.26

THE YORK WATER COMPANY

ACCOUNT 342 STORES EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1917	601.03	601	601			
1925	40.13	40	40			
1926	88.50	88	89			
1929	214.28	214	214			
1932	77.12	77	77			
1947	43.20	43	43			
1949	84.44	84	84			
1960	147.13	147	147			
1961	45.88	46	46			
1965	78.23	78	78			
1969	2,429.63	2,430	2,430			
1972	298.90	299	299			
1976	247.25	247	247			
1978	837.33	837	837			
1979	463.39	463	463			
1981	1,931.55	1,932	1,932			
1983	730.88	731	731			
1984	7,756.80	7,757	7,757			
1985	4,646.52	4,647	4,647			
1991	1,464.61	1,465	1,465			
	22,226.80	22,226	22,227			

AMORTIZED  
SURVIVOR CURVE.. 30-SQUARE  
NET SALVAGE PERCENT.. 0

1994	1,275.47	1,169	1,142	133	2.50	53
1995	899.76	795	777	123	3.50	35
1997	2,618.32	2,138	2,089	530	5.50	96
1999	639.78	480	469	171	7.50	23
2000	4,624.64	3,314	3,237	1,387	8.50	163
2002	1,209.92	786	768	442	10.50	42
2004	10,399.28	6,066	5,926	4,473	12.50	358
2005	12,769.18	7,023	6,861	5,908	13.50	438
2006	3,158.80	1,632	1,594	1,564	14.50	108
2007	6,739.25	3,257	3,182	3,557	15.50	229

THE YORK WATER COMPANY

ACCOUNT 342 STORES EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	3,267.95	708	692	2,576	23.50	110
2016	5,742.95	1,053	1,029	4,714	24.50	192
2020	25,915.67	1,296	1,266	24,650	28.50	865
	79,260.97	29,717	29,031	50,230		2,712
	101,487.77	51,943	51,258	50,230		2,712
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					18.5	2.67

THE YORK WATER COMPANY

ACCOUNT 343.1 SHOP EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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FULLY ACCRUED  
NET SALVAGE PERCENT.. 0

1931	400.76	401	401			
1948	89.27	89	89			
1954	50.97	51	51			
1955	1,501.11	1,501	1,501			
1956	83.88	84	84			
1957	12.62	13	13			
1959	306.36	306	306			
1961	47.79	48	48			
1969	2,411.44	2,411	2,411			
1970	333.46	333	333			
1974	125.58	126	126			
1975	75.26	75	75			
1977	151.45	151	151			
1978	256.03	256	256			
1979	522.73	523	523			
1983	117.66	118	118			
1984	810.58	811	811			
1986	1,319.75	1,320	1,320			
1987	852.90	853	853			
1988	755.00	755	755			
1989	552.18	552	552			
1991	1,171.13	1,171	1,171			
	11,947.91	11,948	11,948			

AMORTIZED  
SURVIVOR CURVE.. 30-SQUARE  
NET SALVAGE PERCENT.. 0

1993	1,153.42	1,096	1,081	72	1.50	48
1995	996.09	880	868	128	3.50	37
1997	300.94	246	243	58	5.50	11
2000	1,024.43	734	724	300	8.50	35
2001	4,003.61	2,736	2,699	1,304	9.50	137
2002	546.80	355	350	197	10.50	19
2003	2,336.43	1,441	1,422	915	11.50	80
2004	4,014.99	2,342	2,311	1,704	12.50	136
2006	3,230.68	1,669	1,647	1,584	14.50	109
2009	18,123.61	7,552	7,451	10,673	17.50	610
2010	8,534.48	3,272	3,228	5,306	18.50	287
2012	2,316.10	733	723	1,593	20.50	78

THE YORK WATER COMPANY

ACCOUNT 343.1 SHOP EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	2,330.94	660	651	1,680	21.50	78
2014	5,560.00	1,390	1,371	4,189	22.50	186
2020	4,892.60	245	242	4,651	28.50	163
	59,365.12	25,351	25,011	34,354		2,014
	71,313.03	37,299	36,959	34,354		2,014
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					17.1	2.82

THE YORK WATER COMPANY

ACCOUNT 343.2 TOOLS AND WORK EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1924	639.21	639	639	639		
1927	375.00	375	375	375		
1930	94.00	94	94	94		
1945	49.49	49	49	49		
1947	37.07	37	37	37		
1949	139.50	140	140	140		
1951	17.15	17	17	17		
1952	227.08	227	227	227		
1954	146.15	146	146	146		
1955	269.77	270	270	270		
1957	1,272.65	1,273	1,273	1,273		
1958	60.00	60	60	60		
1960	291.69	292	292	292		
1962	3,871.46	3,871	3,871	3,871		
1965	385.06	385	385	385		
1966	982.88	983	983	983		
1967	566.40	566	566	566		
1968	262.52	263	263	263		
1969	385.43	385	385	385		
1970	429.80	430	430	430		
1971	350.12	350	350	350		
1972	520.01	520	520	520		
1974	201.16	201	201	201		
1975	404.74	405	405	405		
1976	2,792.38	2,792	2,792	2,792		
1977	2,384.85	2,385	2,385	2,385		
1978	1,480.05	1,480	1,480	1,480		
1979	10,546.21	10,546	10,546	10,546		
1980	3,744.73	3,745	3,745	3,745		
1981	11,737.52	11,738	11,738	11,738		
1982	4,991.49	4,991	4,991	4,991		
1983	4,474.79	4,475	4,475	4,475		
1984	7,733.00	7,733	7,733	7,733		
1985	7,897.09	7,897	7,897	7,897		
1986	5,883.37	5,883	5,883	5,883		
1987	413.95	414	414	414		
1988	6,786.73	6,787	6,787	6,787		
1989	8,909.05	8,909	8,909	8,909		
1990	12,972.81	12,973	12,973	12,973		
1991	2,142.21	2,142	2,142	2,142		

THE YORK WATER COMPANY

ACCOUNT 343.2 TOOLS AND WORK EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1993	9,400.95	9,401	9,401			
1995	22,089.22	22,089	22,089			
1996	3,355.56	3,356	3,355			
	141,714.30	141,714	141,714			
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	10,533.70	10,323	9,169	1,364	0.50	1,364
1998	5,656.99	5,318	4,724	933	1.50	622
1999	13,215.33	11,894	10,565	2,651	2.50	1,060
2000	15,366.35	13,215	11,738	3,628	3.50	1,037
2001	53,337.08	43,736	38,848	14,489	4.50	3,220
2002	15,019.24	11,715	10,406	4,613	5.50	839
2003	7,600.72	5,625	4,996	2,604	6.50	401
2004	6,964.12	4,875	4,330	2,634	7.50	351
2005	16,898.44	11,153	9,907	6,992	8.50	823
2006	7,378.14	4,574	4,063	3,315	9.50	349
2007	52,543.91	30,475	27,069	25,475	10.50	2,426
2008	4,584.50	2,476	2,199	2,385	11.50	207
2009	2,176.00	1,088	966	1,210	12.50	97
2010	60,899.17	28,014	24,883	36,016	13.50	2,668
2011	5,248.67	2,204	1,958	3,291	14.50	227
2012	32,557.75	12,372	10,989	21,568	15.50	1,391
2014	40,384.39	12,115	10,761	29,623	17.50	1,693
2015	19,250.29	5,005	4,446	14,805	18.50	800
2016	38,029.88	8,367	7,432	30,598	19.50	1,569
2017	26,314.74	4,737	4,208	22,107	20.50	1,078
2018	29,325.03	4,106	3,647	25,678	21.50	1,194
2019	9,953.14	995	884	9,069	22.50	403
2020	39,054.03	2,343	2,081	36,973	23.50	1,573
2021	99,603.48	1,992	1,769	97,834	24.50	3,993
	611,895.09	238,717	212,040	399,855		29,385
	753,609.39	380,431	353,754	399,855		29,385

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.6 3.90



THE YORK WATER COMPANY

ACCOUNT 343.3 TRACTOR AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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						
2007	34,370.50	24,919	24,921	9,450	5.50	1,718
	34,370.50	24,919	24,921	9,450		1,718
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.5 5.00

THE YORK WATER COMPANY

ACCOUNT 344 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 25-S0						
NET SALVAGE PERCENT.. 0						
1932	1,637.21	1,637	1,637			
1942	171.05	171	171			
1946	30.00	30	30			
1964	160.00	160	160			
1968	365.27	365	365			
1969	66.80	67	67			
1974	289.69	285	290			
1976	425.58	411	422	4	1.67	2
1984	889.67	794	816	74	4.52	16
1985	1,731.34	1,529	1,571	160	4.82	33
1987	159.32	137	141	18	5.50	3
1990	5,159.73	4,274	4,392	768	6.52	118
1992	2,208.00	1,772	1,821	387	7.26	53
1997	3,842.78	2,815	2,893	950	8.94	106
1998	856.59	614	631	226	9.29	24
1999	5,321.51	3,724	3,827	1,495	9.65	155
2003	620.00	390	401	219	10.91	20
2005	2,144.15	1,259	1,294	850	11.59	73
2010	14,309.07	6,697	6,882	7,427	13.07	568
2014	2,683.37	928	954	1,729	14.19	122
2016	3,510.64	958	984	2,527	14.66	172
2017	6,260.38	1,454	1,494	4,766	14.88	320
2018	4,297.10	810	832	3,465	15.05	230
2019	14,660.01	2,070	2,128	12,532	15.20	824
2020	6,766.42	604	621	6,145	15.31	401
2021	58,437.80	1,858	1,909	56,529	15.25	3,707
	137,003.48	35,813	36,733	100,270		6,947

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.4 5.07

THE YORK WATER COMPANY

ACCOUNT 346 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1956	417.88	418	418			
1957	482.42	482	482			
1958	550.00	550	550			
1960	530.00	530	530			
1961	40.00	40	40			
1962	157.50	158	158			
1963	122.67	123	123			
1966	30.00	30	30			
1969	962.29	962	962			
1970	418.72	419	419			
1971	40.20	40	40			
1975	209.30	209	209			
1976	1,428.82	1,429	1,429			
1978	651.89	652	652			
1979	430.44	430	430			
1980	490.24	490	490			
1981	518.34	518	518			
1982	658.37	658	658			
1983	5,102.32	5,102	5,102			
1984	2,677.94	2,678	2,678			
1985	7,084.49	7,084	7,084			
1986	3,636.69	3,637	3,637			
1987	1,574.60	1,575	1,575			
1988	3,299.59	3,300	3,300			
1989	958.19	958	958			
1990	2,105.47	2,105	2,105			
1991	6,345.26	6,345	6,345			
1992	22,762.10	22,762	22,762			
1993	14,489.02	14,489	14,489			
1994	8,513.87	8,514	8,514			
1995	1,913.70	1,914	1,914			
1996	7,616.82	7,617	7,617			
1997	9,875.35	9,875	9,875			
1998	13,667.79	13,668	13,668			
1999	33,112.25	33,112	33,112			
2000	5,044.28	5,044	5,044			
2001	16,288.64	16,289	16,289			
2002	7,276.80	7,277	7,277			

THE YORK WATER COMPANY

ACCOUNT 346 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2003	4,259.68	4,260	4,260			
2005	7,408.72	7,409	7,409			
2006	33,690.67	33,691	33,690			
	226,843.32	226,843	226,843			
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	139,513.04	134,863	129,988	9,525	0.50	9,525
2008	105,058.98	94,553	91,135	13,924	1.50	9,283
2009	105,867.23	88,222	85,033	20,834	2.50	8,334
2010	124,125.05	95,163	91,723	32,402	3.50	9,258
2011	84,487.09	59,141	57,003	27,484	4.50	6,108
2012	75,562.58	47,856	46,126	29,436	5.50	5,352
2013	221,336.08	125,425	120,891	100,445	6.50	15,453
2014	101,250.95	50,625	48,795	52,456	7.50	6,994
2015	307,092.15	133,072	128,262	178,830	8.50	21,039
2016	582,671.25	213,648	205,925	376,746	9.50	39,657
2017	52,869.23	15,861	15,288	37,582	10.50	3,579
2018	316,234.28	73,787	71,120	245,115	11.50	21,314
2019	145,459.40	24,244	23,368	122,092	12.50	9,767
2020	148,226.30	14,823	14,287	133,939	13.50	9,921
2021	307,369.45	10,245	9,875	297,495	14.50	20,517
	2,817,123.06	1,181,528	1,138,818	1,678,305		196,101
	3,043,966.38	1,408,371	1,365,661	1,678,305		196,101
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.6 6.44

THE YORK WATER COMPANY

ACCOUNT 347 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1925	321.95	322	322			
1929	195.15	195	195			
1931	12.98	13	13			
1932	139.37	139	139			
1952	34.30	34	34			
1953	47.51	48	48			
1957	59.09	59	59			
1958	121.33	121	121			
1964	22.46	22	22			
1965	71.73	72	72			
1966	53.05	53	53			
1967	638.92	639	639			
1969	1,026.03	1,026	1,026			
1970	317.08	317	317			
1971	62.01	62	62			
1972	1,562.21	1,562	1,562			
1973	63.60	64	64			
1974	573.07	573	573			
1975	484.75	485	485			
1976	214.73	215	215			
1977	3,781.18	3,781	3,781			
1978	834.23	834	834			
1980	743.27	743	743			
1981	2,475.34	2,475	2,475			
1982	2,694.78	2,695	2,695			
1983	1,743.14	1,743	1,743			
1984	9,905.27	9,905	9,905			
1985	3,724.84	3,725	3,725			
1986	6,970.20	6,970	6,970			
1987	754.10	754	754			
1988	2,617.08	2,617	2,617			
1991	1,781.45	1,781	1,781			
1992	1,944.92	1,945	1,945			
1993	1,764.56	1,765	1,765			
1994	2,005.33	2,005	2,005			
1995	8,642.15	8,642	8,642			
1996	256.51	257	257			
1997	9,199.36	9,199	9,199			
1998	4,010.86	4,011	4,011			
1999	5,734.56	5,735	5,735			
2000	249.00	249	249			
2001	6,993.83	6,994	6,994			

THE YORK WATER COMPANY

ACCOUNT 347 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2002	9,030.82	9,031	9,031			
2003	12,313.43	12,313	12,313			
2004	3,065.24	3,065	3,065			
2005	1,751.31	1,751	1,751			
2006	17,475.63	17,476	17,476			
	128,483.71	128,482	128,484			
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	16,504.28	15,954	15,492	1,013	0.50	1,013
2010	31,035.21	23,794	23,104	7,931	3.50	2,266
2011	73,663.29	51,564	50,070	23,594	4.50	5,243
2014	7,297.84	3,649	3,543	3,755	7.50	501
2015	18,306.25	7,933	7,703	10,603	8.50	1,247
2016	23,665.77	8,678	8,426	15,239	9.50	1,604
2017	9,453.85	2,836	2,754	6,700	10.50	638
2018	74,689.58	17,427	16,922	57,768	11.50	5,023
2019	73,964.20	12,328	11,971	61,993	12.50	4,959
2020	44,378.23	4,438	4,309	40,069	13.50	2,968
2021	9,661.51	322	313	9,349	14.50	645
	382,620.01	148,923	144,607	238,013		26,107
	511,103.72	277,405	273,091	238,013		26,107
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.1 5.11

**CUSTOMERS' ADVANCES FOR CONSTRUCTION**

THE YORK WATER COMPANY  
CUSTOMERS' ADVANCES FOR CONSTRUCTION

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MT. ZION						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
1986	36,183.63	25,690	25,403	10,781	14.50	744
	36,183.63	25,690	25,403	10,781		744
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.5 2.06



THE YORK WATER COMPANY  
CUSTOMERS' ADVANCES FOR CONSTRUCTION

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 50-R1.5						
NET SALVAGE PERCENT.. 0						
1986	31,044.95	19,617	24,828	6,217	20.68	301
	31,044.95	19,617	24,828	6,217		301
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.7 0.97

THE YORK WATER COMPANY  
CUSTOMERS' ADVANCES FOR CONSTRUCTION

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MT. ZION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1986	158,930.80	107,199	151,573	7,358	17.13	430
	158,930.80	107,199	151,573	7,358		430
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.1 0.27

THE YORK WATER COMPANY  
CUSTOMERS' ADVANCES FOR CONSTRUCTION

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 6 INCH AND 8  
INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 95-S2						
NET SALVAGE PERCENT.. 0						
1986	57,790.25	23,590	57,790			
2012	429,614.95	48,546	413,868	15,747	74.54	211
2013	624,724.01	63,222	538,985	85,739	75.53	1,135
2014	394,969.26	35,231	300,354	94,615	76.54	1,236
2015	509,989.45	39,473	336,518	173,471	77.53	2,237
2016	1,754,259.40	114,729	978,097	776,162	78.54	9,882
2017	699,238.36	37,479	319,519	379,719	79.53	4,775
2018	1,037,510.25	43,160	367,951	669,559	80.54	8,313
2019	1,089,178.45	32,458	276,714	812,464	81.53	9,965
2020	1,708,144.91	30,405	259,212	1,448,933	82.54	17,554
2021	246,411.30	1,478	12,600	233,811	83.53	2,799
	8,551,830.59	469,771	3,861,608	4,690,223		58,107
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						80.7 0.68

**CONTRIBUTIONS IN AID OF CONSTRUCTION**

THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH YORK						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1987	48,186.69	33,249	32,802	15,385	15.50	993
2005	50,000.00	25,781	25,434	24,566	15.50	1,585
2006	32,500.00	16,250	16,032	16,468	15.50	1,062
	130,686.69	75,280	74,268	56,419		3,640
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.5 2.79

THE YORK WATER COMPANY  
 CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 80-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1977	490.00	318	381	109	23.99	5
1989	4,072.38	2,303	2,763	1,310	24.97	52
	4,562.38	2,621	3,144	1,418		57
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.9 1.25

THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAKE REDMAN RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 125-R3						
PROBABLE RETIREMENT YEAR.. 6-2117						
NET SALVAGE PERCENT.. 0						
1967	70,625.00	32,714	21,349	49,276	63.15	780
	70,625.00	32,714	21,349	49,276		780
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						63.2 1.10

THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 50-R1.5						
NET SALVAGE PERCENT.. 0						
1998	30,800.00	14,476	18,007	12,793	26.50	483
1999	9,900.00	4,500	5,598	4,302	27.00	159
2003	6,300.00	2,460	3,060	3,240	28.89	112
	47,000.00	21,436	26,665	20,335		754
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.0 1.60



THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 320 PURIFICATION SYSTEM - CHEMICAL TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 38-S0						
NET SALVAGE PERCENT.. 0						
2000	7,698.00	4,122	6,229	1,469	18.66	79
	7,698.00	4,122	6,229	1,469		79
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.6 1.03

THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FARMBROOK						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1988	380,084.66	243,178	226,703	153,382	18.86	8,133
	380,084.66	243,178	226,703	153,382		8,133
CAPE HORN ROAD						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. 0						
2002	433,000.00	174,759	162,919	270,081	28.81	9,375
2003	15,750.00	6,149	5,732	10,018	28.89	347
2005	115,000.00	41,561	38,745	76,255	29.16	2,615
2019	48,000.00	3,744	3,490	44,510	29.55	1,506
	611,750.00	226,213	210,887	400,863		13,843
LAKEVIEW						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2006	250,000.00	81,375	75,862	174,138	32.12	5,421
	250,000.00	81,375	75,862	174,138		5,421
STRINESTOWN						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2062						
NET SALVAGE PERCENT.. 0						
2007	200,000.00	61,200	57,054	142,946	32.89	4,346
2009	100,000.00	27,380	25,525	74,475	33.16	2,246
	300,000.00	88,580	82,579	217,421		6,592
	1,541,834.66	639,346	596,031	945,804		33,989
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.8 2.20

THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 4 INCH AND  
UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 85-S0.5						
NET SALVAGE PERCENT.. 0						
1974	4,150.00	2,247	1,936	2,214	40.22	55
1988	8,580.66	3,650	3,144	5,437	45.24	120
1989	8,276.44	3,443	2,965	5,311	45.62	116
2021	7,013.00	60	52	6,961	57.98	120
	28,020.10	9,400	8,097	19,923		411
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						48.5 1.47

THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 6 INCH AND 8  
INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 95-S2						
NET SALVAGE PERCENT.. 0						
1941	632.44	473	352	280	27.03	10
1946	1,761.72	1,277	950	812	28.67	28
1948	1,422.45	1,014	754	668	29.59	23
1949	6,597.66	4,639	3,450	3,148	30.60	103
1950	4,886.64	3,424	2,546	2,341	30.54	77
1953	90,415.41	61,320	45,604	44,811	32.51	1,378
1955	18,901.83	12,694	9,441	9,461	32.51	291
1956	49,385.27	32,673	24,299	25,086	33.50	749
1957	25,987.60	17,097	12,715	13,273	33.54	396
1958	39,693.85	25,710	19,121	20,573	34.54	596
1959	27,321.19	17,589	13,081	14,240	34.58	412
1960	16,990.18	10,762	8,004	8,986	35.59	252
1961	9,516.08	5,988	4,453	5,063	35.65	142
1962	14,463.57	8,950	6,656	7,808	36.65	213
1963	27,781.40	17,063	12,690	15,091	36.74	411
1964	147,382.11	88,989	66,181	81,201	37.73	2,152
1965	70,687.23	42,335	31,485	39,202	37.84	1,036
1966	132,898.96	78,184	58,146	74,753	38.84	1,925
1967	133,327.22	77,756	57,827	75,500	38.95	1,938
1968	18,530.00	10,607	7,888	10,642	39.96	266
1969	122,805.52	69,631	51,785	71,021	40.09	1,772
1970	35,504.90	19,748	14,687	20,818	41.09	507
1971	53,527.84	29,462	21,911	31,617	41.25	766
1972	38,444.87	20,745	15,428	23,017	42.24	545
1973	57,205.62	30,519	22,697	34,509	42.41	814
1974	276,846.30	144,652	107,578	169,268	43.41	3,899
1975	107,528.60	55,506	41,280	66,249	43.59	1,520
1976	94,993.90	47,972	35,677	59,317	44.59	1,330
1977	177,771.42	88,601	65,893	111,878	44.79	2,498
1978	277,156.93	135,031	100,423	176,734	45.79	3,860
1979	475,307.88	226,247	168,260	307,048	46.79	6,562
1980	520,144.52	243,948	181,425	338,720	46.99	7,208
1981	475,820.31	217,735	161,930	313,890	48.00	6,539
1982	176,037.16	79,270	58,953	117,084	48.22	2,428
1983	223,138.37	97,935	72,835	150,303	49.22	3,054
1984	219,753.72	93,945	69,867	149,887	50.22	2,985
1985	238,850.46	100,269	74,570	164,280	50.45	3,256
1986	699,881.67	285,692	212,470	487,412	51.46	9,472
1987	319,550.26	126,798	94,300	225,250	52.45	4,295
1988	2,240,531.41	870,671	647,520	1,593,011	52.71	30,222

THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 6 INCH AND 8  
INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 95-S2						
NET SALVAGE PERCENT.. 0						
1989	1,103,953.00	416,190	309,522	794,431	53.71	14,791
1990	999,854.31	365,347	271,709	728,145	54.71	13,309
1991	736,803.68	262,892	195,513	541,291	54.97	9,847
1992	412,917.95	142,539	106,007	306,911	55.97	5,483
1993	766,861.36	255,672	190,144	576,717	56.97	10,123
1994	1,141,769.33	367,421	273,252	868,517	57.97	14,982
1995	581,025.92	181,687	135,121	445,905	58.25	7,655
1999	29,800.00	7,912	5,884	23,916	62.25	384
2000	3,280.25	832	619	2,661	63.25	42
2001	4,008.20	978	727	3,281	63.53	52
2006	674,141.66	124,312	92,451	581,691	68.54	8,487
2007	3,573,822.07	616,842	458,747	3,115,075	69.53	44,802
2008	2,737,979.19	439,719	327,020	2,410,959	70.54	34,179
2009	1,558,684.26	231,932	172,488	1,386,196	71.53	19,379
2010	982,309.00	134,380	99,939	882,370	72.54	12,164
2011	1,050,807.00	131,351	97,686	953,121	73.53	12,962
2012	971,963.00	109,832	81,682	890,281	74.54	11,944
2013	1,571,293.00	159,015	118,260	1,453,033	75.53	19,238
2014	594,798.00	53,056	39,458	555,340	76.54	7,256
2015	2,325,344.00	179,982	133,853	2,191,491	77.53	28,266
2016	1,277,431.00	83,544	62,132	1,215,299	78.54	15,474
2017	1,777,003.00	95,247	70,836	1,706,167	79.53	21,453
2018	503,054.00	20,927	15,563	487,491	80.54	6,053
2019	167,218.00	4,983	3,706	163,512	81.53	2,006
2020	112,331.00	1,999	1,487	110,844	82.54	1,343
2021	32,493.00	195	145	32,348	83.53	387
	33,360,329.65	7,891,707	5,869,083	27,491,247		427,991
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						64.2 1.28

THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - CAST IRON - 10 INCH AND  
OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 115-R3						
NET SALVAGE PERCENT.. 0						
1995	54,800.37	13,799	13,613	41,187	78.76	523
1998	713.00	161	159	554	80.67	7
2001	1,069.50	213	210	860	82.60	10
2004	68,000.00	11,546	11,390	56,610	85.59	661
2009	326,995.82	40,057	39,516	287,480	89.54	3,211
2012	273,804.00	25,738	25,390	248,414	91.52	2,714
2013	131,644.00	11,084	10,934	120,710	92.51	1,305
2014	532,072.00	39,480	38,947	493,125	93.52	5,273
2015	1,531,134.00	99,524	98,179	1,432,955	93.50	15,326
2016	381,062.00	20,958	20,675	360,387	94.50	3,814
2017	216,099.00	9,724	9,593	206,506	95.50	2,162
2018	559,134.00	19,793	19,525	539,609	95.50	5,650
2019	61,920.00	1,560	1,539	60,381	96.51	626
2020	100,323.00	1,535	1,514	98,809	96.54	1,024
2021	518,313.00	2,695	2,659	515,654	95.65	5,391
	4,757,083.69	297,867	293,843	4,463,241		47,697

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 93.6 1.00

THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331 TRANSMISSION AND DISTRIBUTION MAINS - VALVES AND VALVE BOXES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 100-R2.5						
NET SALVAGE PERCENT.. 0						
1955	52.89	33	37	16	38.76	
1959	148.00	90	102	46	40.60	1
1969	297.00	156	177	120	47.50	3
1972	449.00	224	254	195	49.50	4
1974	1,564.00	758	858	706	50.54	14
1977	2,070.00	949	1,075	995	52.58	19
1979	759.00	335	379	380	53.65	7
1995	13,112.48	3,822	4,328	8,784	64.41	136
2009	8,990.00	1,314	1,488	7,502	72.97	103
2016	52,137.00	3,524	3,990	48,147	75.80	635
	79,579.37	11,205	12,688	66,891		922
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						72.5 1.16

THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 78-R1.5						
NET SALVAGE PERCENT.. 0						
1946	138.50	106	135	4	23.50	
1951	75.62	55	70	6	25.65	
1953	456.35	328	418	38	26.74	1
1986	189.67	87	111	79	42.02	2
1988	6,800.00	2,984	3,806	2,994	42.84	70
2009	407,500.00	80,481	102,645	304,855	50.79	6,002
2015	1,140.00	129	165	975	50.97	19
	416,300.14	84,170	107,350	308,950		6,094
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						50.7 1.46



THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 334 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 28-L2						
NET SALVAGE PERCENT.. 0						
1975	4,265.00	3,788	4,190	75	5.85	13
1976	9,951.23	8,784	9,716	235	6.05	39
1977	3,095.00	2,713	3,001	94	6.26	15
1978	2,290.00	1,992	2,203	87	6.50	13
1979	2,095.00	1,808	2,000	95	6.76	14
1980	1,840.00	1,581	1,749	91	6.81	13
1981	3,020.00	2,569	2,841	179	7.12	25
1982	2,385.00	2,016	2,230	155	7.23	21
1983	1,632.57	1,370	1,515	118	7.37	16
1995	4,900.14	3,610	3,994	906	9.47	96
2001	432.00	287	317	115	10.36	11
	35,905.94	30,518	33,756	2,150		276
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.8 0.77

THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 70-R2						
NET SALVAGE PERCENT.. 0						
1953	75.00	59	75			
1978	2,278.47	1,348	1,763	515	30.03	17
1979	4,958.28	2,866	3,747	1,211	31.03	39
1980	1,461.90	831	1,087	375	31.49	12
1983	1,295.81	698	913	383	32.93	12
1984	4,673.12	2,471	3,231	1,442	33.42	43
1985	692.37	359	469	223	33.92	7
1987	2,544.89	1,256	1,642	903	35.43	25
1988	2,779.40	1,341	1,754	1,025	35.94	29
2009	25,942.00	5,448	7,123	18,819	47.02	400
2015	14,599.00	1,699	2,222	12,377	49.36	251
	61,300.24	18,376	24,026	37,274		835
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.6 1.36

THE YORK WATER COMPANY  
CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 340 OFFICE FURNITURE AND EQUIPMENT - COMPUTER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1990	4,492.86	4,493	4,493			
	4,492.86	4,493	4,493			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

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**PART III. EXPERIENCED NET SALVAGE**

THE YORK WATER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED  
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2017 TRANSACTION YEAR				
304.20	31,032.51	17,847.81		17,847.81-
304.30	1,000.00	2,500.00		2,500.00-
304.61	10,992.20	3,320.26		3,320.26-
311.00	22,983.50	3,215.48		3,215.48-
320.00	24,753.06	18,352.06		18,352.06-
330.00	105,751.57	31,393.47		31,393.47-
331.00	133,455.03	603,033.79		603,033.79-
333.00	266,185.63	1,361,836.30	11,378.12	1,350,458.18-
334.00	549,195.81		13,498.77	13,498.77
335.00	16,679.75	67,553.67	5,330.24	62,223.43-
340.30	5,225.24			
340.40	78,503.20			
344.00	3,182.95			
346.00	2,171.00			
	1,251,111.45	2,109,052.84	30,207.13	2,078,845.71-
2018 TRANSACTION YEAR				
304.20	1,738.00			
304.30	121,705.50	9,399.88		9,399.88-
304.62	4,649.94	721.82		721.82-
304.63	19,943.04	13,132.05		13,132.05-
311.00	29,865.67	9,557.04		9,557.04-
320.00	18,091.11	374.19		374.19-
331.00	121,523.66	441,896.51		441,896.51-
333.00	428,800.85	1,385,494.96	24,821.43	1,360,673.53-
334.00	581,050.18	521.08	20,152.68	19,631.60
335.00	42,289.70	115,338.99	2,033.00	113,305.99-
336.00	2,016.00	370.86		370.86-
340.20	11,658.94			
340.40	14,771.59			
343.20	9,243.75			
344.00	1,557.27			
	1,408,905.20	1,976,807.38	47,007.11	1,929,800.27-

THE YORK WATER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED  
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
304.30	4,891.76			
304.61	5,993.90			
304.62	31,678.18	1,590.00	3,750.00	2,160.00
305.00	3,155.00	8,557.00		8,557.00-
311.00	51,711.07	2,992.47	450.00	2,542.47-
320.00	8,563.86	2,147.16		2,147.16-
331.00	197,969.79	648,648.16	1,343.26	647,304.90-
333.00	291,607.82	822,424.41	1,689.81	820,734.60-
334.00	510,029.93	3,876.34	20,666.77	16,790.43
335.00	44,043.72	88,948.89	9,012.51	79,936.38-
340.10	278.00			
343.20	8,032.78			
347.00	14,052.68		1,260.00	1,260.00
	1,172,008.49	1,579,184.43	38,172.35	1,541,012.08-
2020 TRANSACTION YEAR				
304.30	1,437.14	6,430.00		6,430.00-
304.62	5,530.13			
304.63	13,267.29			
311.00	7,861.44			
320.00	65,984.48	6,110.32		6,110.32-
330.00	64,968.00	55,096.12		55,096.12-
331.00	203,393.21	1,220,234.11		1,220,234.11-
333.00	154,975.87	1,088,958.80	22,594.13	1,066,364.67-
334.00	628,497.92	2,208.58	7,537.56	5,328.98
335.00	77,554.64	173,151.79	898.56-	174,050.35-
340.10	272.99			
343.10	974.39			
343.20	36,822.35		237.50	237.50
344.00	1,383.59			
347.00	5,823.35		675.00	675.00
	1,268,746.79	2,552,189.72	30,145.63	2,522,044.09-

THE YORK WATER COMPANY

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED  
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
304.30	859.00			
304.61	22,774.82	2,128.98		2,128.98-
304.62	17,942.14			
306.00	26,371.87	5,935.40		5,935.40-
309.00	36,367.93	2,619.43		2,619.43-
310.20		170,801.30		170,801.30-
310.70	758,895.92			
311.00	111,947.10	21,093.10		21,093.10-
320.00	17,534.73			
330.00	220,753.69	243.16		243.16-
331.00	248,881.98	1,583,232.08	4,012.14	1,579,219.94-
333.00	275,281.62	1,123,314.70	6,911.95	1,116,402.75-
334.00	741,139.01	6,435.49	14,049.01	7,613.52
335.00	95,348.40	214,895.84	11,900.74	202,995.10-
340.40	9,543.81			
343.20	21,515.42		3,000.00	3,000.00
344.00	4,367.26			
346.00	4,288.00			
	2,613,812.70	3,130,699.48	39,873.84	3,090,825.64-
TOTAL	7,714,584.63	11,347,933.85	185,406.06	11,162,527.79-

THE YORK WATER COMPANY

YORK, PENNSYLVANIA

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO WASTEWATER PLANT  
AS OF DECEMBER 31, 2021

*Prepared by:*



**GANNETT FLEMING**

**Excellence Delivered As Promised**



Exhibit No. HVI-W

THE YORK WATER COMPANY

York, Pennsylvania

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO WASTEWATER PLANT  
AS OF DECEMBER 31, 2021

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania



**Gannett Fleming**  
**Valuation and Rate Consultants, LLC**

Corporate Headquarters  
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Camp Hill, PA 17011  
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May 23, 2022

The York Water Company  
130 East Market Street  
York, PA 17405

Attention Mr. Matthew E. Poff  
Chief Financial Officer

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of December 31, 2021. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 and 2, beginning on page I-3 of the attached report.

A description of the methods and procedures upon which the study was based, as well as support for the service life estimates, is set forth in a companion report "2022 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of December 31, 2022".

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

070998

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**PART I. RESULTS OF STUDY**

# **THE YORK WATER COMPANY**

## **DEPRECIATION STUDY**

### **PART I. RESULTS OF STUDY**

#### **SUMMARY OF RESULTS**

The results of the depreciation study are summarized in Table 1, which sets forth the book reserve and the calculated annual depreciation related to utility plant in service as of December 31, 2021, and the annual amortization of net negative salvage. Table 2 presents the calculation of the amortization of experienced net salvage, by account, based on the five-year period, 2017-2021.

#### **DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS**

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-2. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage, and cost of removal are set forth by account for the years 2017 through 2021, on page III-2.

THE YORK WATER COMPANY  
WASTEWATER ASSETS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF DECEMBER 31, 2021

	ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
	<b>NONDEPRECIABLE PLANT</b>							
353.20	LAND - COLLECTION		203,175.90					
353.30	LAND - PUMPING		305,427.08					
353.40	LAND - TREATMENT		148,906.39					
	<b>TOTAL NONDEPRECIABLE PLANT</b>		<b>657,509.37</b>					
	<b>DEPRECIABLE PLANT</b>							
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	60-R2.5	* 1,123,189.60	362,213	760,977	29,937	2.67	25.4
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	70-S1.5	* 3,422,804.50	420,263	3,002,541	82,894	2.42	36.2
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL PLANT	40-R2.5	22,872.25	11,579	11,293	506	2.21	22.3
355.00	POWER GENERATION EQUIPMENT	30-R2.5	439,729.79	161,742	277,988	16,180	3.68	17.2
360.20	COLLECTION SEWERS - FORCE	65-R2.5	1,613,022.38	450,275	1,162,747	28,933	1.79	40.2
361.20	COLLECTION SEWERS - GRAVITY	65-R2.5	15,630,132.25	3,722,043	11,908,089	283,477	1.81	42.0
361.21	COLLECTION SEWERS - MANHOLES	60-R3	2,307,154.58	560,163	1,746,992	43,934	1.90	39.8
361.22	COLLECTION SEWERS - MANHOLES - RELINING	50-R4	42,126.52	7,593	34,534	923	2.19	37.4
363.00	CUSTOMER SERVICE LINES	55-R2.5	3,013,240.75	735,165	2,278,076	67,427	2.24	33.8
363.21	CUSTOMER SERVICE LINES - CLEANOUTS	55-R2.5	301,099.45	70,952	230,147	6,508	2.16	35.4
371.00	PUMPING EQUIPMENT	35-S1.5	691,211.95	232,577	458,635	24,008	3.47	19.1
380.40	TREATMENT AND DISPOSAL EQUIPMENT	45-S2.5	2,534,645.64	534,892	1,999,754	58,250	2.30	34.3
382.00	OUTFALL SEWER LINES	40-S2.5	10,962.50	3,415	7,548	280	2.55	27.0
390.40	OFFICE FURNITURE AND EQUIPMENT	20-SQ	3,788.23	853	2,935	189	4.99	15.5
390.50	OFFICE ENTERPRISE SOFTWARE	5-SQ	76,477.08	53,606	22,871	15,247	19.94	1.5
391.00	TRANSPORTATION EQUIPMENT - TRUCKS		212,823.05	97,592	115,231	29,655	**	
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	20,304.10	2,998	17,306	817	4.02	21.2
396.00	COMMUNICATION EQUIPMENT - SCADA	10-SQ	189,253.96	72,086	117,168	23,448	12.39	5.0
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	29,233.21	6,085	23,148	1,995	6.82	11.6
	<b>TOTAL DEPRECIABLE PLANT</b>		<b>31,684,071.79</b>	<b>7,506,092</b>	<b>24,177,980</b>	<b>714,608</b>	<b>2.26</b>	

THE YORK WATER COMPANY  
WASTEWATER ASSETS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	SURVIVOR CURVE (2)	ORIGINAL COST (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>							
354.30	60-R2.5 *	74,864.25	2,860	72,004	2,842	3.80	25.3
354.40	70-S1.5 *	236,722.85	8,806	227,917	8,810	3.72	25.9
355.00	30-R2.5	14,637.79	1,020	13,618	993	6.78	13.7
360.20	65-R2.5	24,269.59	568	23,702	565	2.33	42.0
361.20	65-R2.5	541,016.40	12,714	528,302	12,585	2.33	42.0
361.21	60-R3	26,786.06	678	26,108	674	2.52	38.7
363.00	55-R2.5	118,917.84	9,377	109,541	2,837	2.39	38.6
371.00	35-S1.5	7,919.97	455	7,465	444	5.61	16.8
380.40	45-S2.5	56,165.25	2,494	53,671	2,132	3.80	25.2
		<b>1,101,300.00</b>	<b>38,972</b>	<b>1,062,328</b>	<b>31,882</b>	<b>2.89</b>	
<b>TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION</b>							
<b>AMORTIZATION OF NEGATIVE NET SALVAGE</b>							
		<b>31,240,281.16</b>	<b>7,467,120</b>	<b>23,115,652</b>	<b>689,855</b>		
<b>TOTAL WASTEWATER PLANT</b>							

\* Life Span Procedure was used. Curve Shown is Interim Survivor Curve.

\*\* Annual Accrual is Charged to Clearing Account by Asset.

THE YORK WATER COMPANY  
WASTEWATER ASSETS

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2017		2018		2019		2020		2021		NET SALVAGE (12)*	SALVAGE ACCURAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
361.21		5,136									(5,136)	(1,027)
363.00		9,554								20,958	(30,512)	(6,102)
<b>TOTAL</b>	<b>0</b>	<b>14,690</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,958</b>	<b>(35,648)</b>	<b>(7,129)</b>

\* Column (12) equals the summation of Columns (2) through (11).



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## **PART II. DETAILED DEPRECIATION CALCULATIONS**

**CUMULATIVE DEPRECIATED ORIGINAL COST**

**THE YORK WATER COMPANY  
WASTEWATER ASSETS**

**CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021**

<b>YEAR INST (1)</b>	<b>ORIGINAL COST (2)</b>	<b>ACCRUED DEPRECIATION (3)</b>	<b>AMOUNT (2)-(3) (4)</b>	<b>CUMULATIVE AMOUNT (5)</b>	<b>PCT OF COL 4 TOTAL (6)</b>
1935	82,833	67,613	15,220	15,220	0.07
1936	31,067	25,300	5,767	20,986	0.09
1940	2,384	1,882	502	21,488	0.09
1941	686	546	140	21,628	0.09
1942	516	406	110	21,738	0.09
1943	19,538	15,411	4,127	25,864	0.11
1945	682	535	147	26,011	0.11
1951	5,864	4,467	1,397	27,408	0.12
1956	32,101	23,686	8,415	35,823	0.16
1963	12,973	9,037	3,936	39,759	0.17
1970	16,698	10,730	5,968	45,727	0.20
1974	31,490	19,332	12,158	57,885	0.25
1975	14,957	8,806	6,151	64,036	0.28
1982	348,475	206,616	141,859	205,895	0.90
1986	152,464	74,306	78,158	284,052	1.23
1992	65,626	27,471	38,155	322,207	1.40
1993	1,055,104	542,750	512,354	834,561	3.63
1995	467,739	213,294	254,445	1,089,006	4.73
1996	127,466	80,355	47,111	1,136,118	4.94
1998	2,556,204	893,455	1,662,749	2,798,867	12.17
1999	1,197,993	422,216	775,777	3,574,643	15.54
2000	1,931,454	708,291	1,223,163	4,797,806	20.86
2001	3,998	1,977	2,021	4,799,827	20.87
2002	455,069	136,470	318,599	5,118,426	22.25
2003	366,277	107,769	258,508	5,058,335	21.99
2004	1,373,408	395,501	977,907	6,036,243	26.24
2005	2,011,351	828,887	1,182,464	7,218,707	31.39
2006	2,196,802	537,231	1,659,571	8,878,278	38.60
2007	1,060,331	243,617	816,714	9,694,992	42.15
2008	2,344,923	498,901	1,846,022	11,541,014	50.18
2009	2,612,248	519,518	2,092,730	13,633,743	59.28
2010	479,564	109,237	370,327	14,004,070	60.89
2011	175,179	36,036	139,143	11,680,157	50.78
2012	174,874	28,784	146,090	11,826,247	51.42
2013	467,628	99,761	367,867	12,194,114	53.02
2014	209,101	52,283	156,818	12,350,932	53.70
2015	584,359	118,044	466,315	12,817,247	55.73
2016	184,298	27,586	156,712	12,973,959	56.41
2017	1,443,232	114,352	1,328,880	14,302,839	62.19
2018	362,813	81,774	281,039	14,583,878	63.41
2019	125,269	9,695	115,574	14,699,452	63.91
2020	62,696	4,412	58,284	14,757,736	64.16
2021	5,522,218	61,188	5,461,030	20,218,766	87.91
<b>SUBTOTAL</b>	<b>30,369,949</b>	<b>7,369,528</b>	<b>23,000,421</b>		
<b>NONDEPRECIABLE</b>	<b>657,509</b>	<b>0</b>	<b>657,509</b>		
<b>CLEARING</b>	<b>212,823</b>	<b>97,592</b>	<b>115,231</b>		
<b>TOTAL</b>	<b>31,240,281</b>	<b>7,467,120</b>	<b>23,773,161</b>		

**UTILITY PLANT IN SERVICE**

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 354.3 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EAST PROSPECT						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2071						
NET SALVAGE PERCENT.. 0						
2016	35,491.81	4,394	3,495	31,997	38.94	822
	35,491.81	4,394	3,495	31,997		822
JACOBUS						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1998	25,175.63	12,719	10,116	15,059	23.01	654
2004	6,339.10	2,685	2,136	4,204	23.82	176
	31,514.73	15,404	12,252	19,263		830
FELTON						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2004	81,360.00	33,317	26,499	54,861	25.24	2,174
2005	86,577.87	34,146	27,158	59,420	25.34	2,345
	167,937.87	67,463	53,657	114,281		4,519
WEST MANHEIM						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2000	493,963.97	230,484	183,316	310,648	24.58	12,638
2005	179,117.15	70,644	56,187	122,930	25.34	4,851
2009	36,750.00	12,036	9,573	27,177	25.67	1,059
2010	178,414.07	54,987	43,734	134,680	25.81	5,218
	888,245.19	368,151	292,809	595,436		23,766
	1,123,189.60	455,412	362,213	760,977		29,937
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.4 2.67

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ASBURY POINTE						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1995	33,714.97	20,458	18,003	15,712	17.17	915
1999	10,938.19	6,178	5,437	5,502	17.34	317
2013	47,113.69	15,058	13,251	33,863	18.10	1,871
2015	1,348.10	355	312	1,036	18.19	57
2019	2,235.51	269	237	1,999	18.29	109
2020	2,932.57	222	195	2,737	18.34	149
2021	6,415.38	170	150	6,266	18.37	341
	104,698.41	42,710	37,585	67,113		3,759
EAST PROSPECT						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2071						
NET SALVAGE PERCENT.. 0						
1993	101,039.53	46,943	41,311	59,729	32.85	1,818
2014	8,607.68	1,317	1,159	7,449	41.52	179
2015	10,570.87	1,423	1,252	9,319	41.81	223
2016	4,282.57	495	436	3,847	42.12	91
2019	700.04	38	33	667	43.37	15
2021	2,368,966.06	26,532	23,349	2,345,617	44.14	53,140
	2,494,166.75	76,748	67,540	2,426,627		55,466
JACOBUS						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
2019	95,899.20	8,458	7,444	88,456	25.83	3,425
2020	8,897.17	488	429	8,468	25.90	327
	104,796.37	8,946	7,873	96,923		3,752

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 354.4 STRUCTURES AND IMPROVEMENTS - TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FELTON						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2004	189,437.50	76,571	67,384	122,054	25.79	4,733
2005	341,586.72	133,014	117,054	224,532	25.87	8,679
	531,024.22	209,585	184,438	346,586		13,412
LETTERKENNY						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1982	90,769.59	72,779	64,047	26,723	9.76	2,738
1996	91,496.43	65,328	57,490	34,007	10.21	3,331
2018	5,852.73	1,467	1,291	4,562	10.47	436
	188,118.75	139,574	122,827	65,292		6,505
	3,422,804.50	477,563	420,263	3,002,541		82,894
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.2 2.42

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 354.7 STRUCTURES AND IMPROVEMENTS - GENERAL PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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-R2.5						
NET SALVAGE PERCENT.. 0						
1993	12,000.00	7,968	9,035	2,965	14.42	206
2014	7,837.71	1,676	1,900	5,938	27.59	215
2015	3,034.54	568	644	2,391	28.22	85
	22,872.25	10,212	11,579	11,293		506
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.3 2.21



THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 355 POWER GENERATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 30-R2.5						
NET SALVAGE PERCENT.. 0						
2000	91,249.52	60,818	57,881	33,369	10.76	3,101
2005	69,241.89	37,820	35,993	33,249	13.71	2,425
2010	25,812.72	10,449	9,944	15,869	16.91	938
2013	38,578.43	11,967	11,389	27,189	18.90	1,439
2014	165,126.25	45,823	43,610	121,516	19.53	6,222
2020	49,720.98	3,073	2,925	46,796	22.77	2,055
	439,729.79	169,950	161,742	277,988		16,180
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.2 3.68

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 360.2 COLLECTION SEWERS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 65-R2.5						
NET SALVAGE PERCENT.. 0						
1975	7,347.20	4,886	4,225	3,122	23.43	133
1993	59,662.12	27,039	23,379	36,283	34.39	1,055
1998	272,871.97	105,165	90,931	181,941	37.48	4,854
1999	274,317.80	101,827	88,044	186,274	38.11	4,888
2000	248,650.62	88,743	76,731	171,920	38.74	4,438
2004	48,396.12	14,398	12,449	35,947	41.32	870
2005	39,128.82	11,042	9,547	29,582	41.98	705
2006	529,184.02	141,080	121,985	407,199	42.64	9,550
2009	116,296.71	25,446	22,002	94,295	44.64	2,112
2018	17,167.00	1,136	982	16,185	49.41	328
	1,613,022.38	520,762	450,275	1,162,747		28,933
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.2 1.79

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 361.2 COLLECTION SEWERS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 65-R2.5						
NET SALVAGE PERCENT.. 0						
1935	63,684.41	58,392	52,204	11,480	7.84	1,464
1936	23,857.35	21,825	19,512	4,345	7.96	546
1940	960.00	861	770	190	9.41	20
1941	516.00	461	412	104	9.59	11
1942	251.00	223	199	52	9.79	5
1943	13,737.88	12,185	10,894	2,844	10.00	284
1945	489.60	431	385	105	10.45	10
1951	4,467.19	3,811	3,407	1,060	12.15	87
1956	23,484.65	19,382	17,328	6,157	13.87	444
1963	8,038.88	6,208	5,550	2,489	17.26	144
1970	15,747.27	11,272	10,078	5,669	20.45	277
1974	15,787.26	10,649	9,521	6,266	22.92	273
1975	5,399.50	3,591	3,210	2,190	23.43	93
1982	196,170.24	116,231	103,915	92,255	27.17	3,395
1986	141,313.26	76,761	68,627	72,686	29.86	2,434
1992	60,838.40	28,357	25,352	35,486	33.79	1,050
1993	405,012.91	183,552	164,102	240,911	34.39	7,005
1995	242,282.02	103,358	92,406	149,876	35.61	4,209
1998	1,752,544.43	675,431	603,859	1,148,685	37.48	30,648
1999	550,930.33	204,505	182,835	368,095	38.11	9,659
2000	583,182.14	208,138	186,083	397,099	38.74	10,250
2002	289,395.70	94,806	84,760	204,636	40.02	5,113
2003	210,743.25	65,878	58,897	151,846	40.67	3,734
2004	803,073.96	238,915	213,598	589,476	41.32	14,266
2005	1,729,939.60	488,189	436,458	1,293,482	41.98	30,812
2006	1,207,568.68	321,938	287,824	919,745	42.64	21,570
2007	665,699.68	166,957	149,265	516,435	43.31	11,924
2008	1,918,638.47	450,688	402,931	1,515,707	43.97	34,471
2009	1,866,700.23	408,434	365,155	1,501,545	44.64	33,637
2011	76,511.90	14,216	12,710	63,802	46.00	1,387
2012	106,051.32	17,933	16,033	90,018	46.68	1,928
2013	106,281.58	16,261	14,538	91,744	47.06	1,950
2015	290,337.52	34,550	30,889	259,449	48.14	5,389
2017	989,876.52	83,348	74,515	915,362	48.97	18,692
2018	42,090.75	2,786	2,491	39,600	49.41	801
2021	1,218,528.37	12,673	11,330	1,207,198	47.35	25,495
	15,630,132.25	4,163,196	3,722,043	11,908,089		283,477

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.0 1.81

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 361.21 COLLECTION SEWERS - MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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-R3						
NET SALVAGE PERCENT.. 0						
1935	3,698.97	3,552	3,179	520	3.59	145
1936	1,415.92	1,356	1,214	202	3.79	53
1940	37.00	35	31	6	4.71	1
1941	37.00	35	31	6	4.97	1
1942	38.61	36	32	7	5.25	1
1943	764.18	714	639	125	5.53	23
1945	41.83	39	35	7	6.15	1
1951	217.20	196	175	42	7.62	6
1956	1,375.65	1,207	1,080	296	9.13	32
1963	810.88	674	603	208	11.92	17
1970	810.90	626	560	251	15.17	17
1974	1,061.88	777	695	367	17.44	21
1975	469.80	339	303	167	18.01	9
1982	18,715.50	11,976	10,718	7,998	22.23	360
1993	54,839.30	26,882	24,058	30,781	29.64	1,038
1995	33,827.00	15,506	13,877	19,950	31.31	637
1998	123,678.60	51,153	45,778	77,901	33.32	2,338
1999	97,160.16	38,689	34,624	62,536	34.00	1,839
2000	126,496.72	48,145	43,086	83,411	34.99	2,384
2002	82,651.96	28,846	25,815	56,837	36.37	1,563
2003	57,108.42	19,017	17,019	40,089	37.06	1,082
2004	72,514.90	22,842	20,442	52,073	38.06	1,368
2005	152,278.38	45,470	40,692	111,586	38.75	2,880
2006	188,911.06	53,292	47,693	141,218	39.45	3,580
2007	182,017.37	48,307	43,231	138,786	40.14	3,458
2008	106,911.51	26,407	23,632	83,280	41.15	2,024
2009	412,324.81	94,835	84,871	327,454	41.85	7,824
2010	249,524.28	53,099	47,520	202,004	42.55	4,747
2011	15,278.43	2,967	2,655	12,623	43.56	290
2012	19,148.24	3,383	3,028	16,120	44.26	364
2013	18,179.38	2,891	2,587	15,592	44.97	347
2015	68,109.39	8,323	7,449	60,660	46.69	1,299
2017	155,556.92	13,300	11,903	143,654	48.13	2,985
2018	2,565.00	171	153	2,412	48.86	49
2020	13,994.84	407	364	13,631	50.05	272
2021	44,582.59	437	391	44,192	50.26	879
	2,307,154.58	625,931	560,163	1,746,992		43,934

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.8 1.90

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 361.22 COLLECTION SEWERS - MANHOLES - RELINING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 50-R4						
NET SALVAGE PERCENT.. 0						
2008	21,626.52	6,159	5,343	16,284	33.90	480
2015	9,600.00	1,323	1,148	8,452	40.67	208
2016	10,900.00	1,271	1,102	9,798	41.67	235
	42,126.52	8,753	7,593	34,534		923
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.4 2.19

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 363 CUSTOMER SERVICE LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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						
1935	15,449.28	14,834	12,230	3,219	3.59	897
1936	5,793.48	5,548	4,574	1,219	3.79	322
1940	1,386.56	1,311	1,081	306	4.71	65
1941	132.60	125	103	30	4.97	6
1942	226.32	212	175	51	5.25	10
1943	5,035.62	4,704	3,878	1,158	5.53	209
1945	150.30	139	115	35	6.15	6
1951	1,179.44	1,073	885	294	7.02	42
1956	7,240.80	6,402	5,278	1,963	8.58	229
1963	4,123.68	3,498	2,884	1,240	10.47	118
1970	139.70	111	92	48	13.44	4
1974	14,641.20	11,057	9,116	5,525	15.40	359
1975	1,740.00	1,295	1,068	672	16.00	42
1982	15,630.16	10,435	8,603	7,027	19.67	357
1986	11,150.30	6,888	5,679	5,471	21.97	249
1992	4,787.28	2,570	2,119	2,668	25.45	105
1993	50,232.91	26,201	21,601	28,632	26.14	1,095
1995	54,658.23	26,793	22,089	32,569	27.56	1,182
1998	365,508.00	162,359	133,856	231,652	29.41	7,877
1999	161,030.37	68,840	56,755	104,275	30.13	3,461
2000	183,924.73	75,924	62,595	121,330	30.58	3,968
2002	81,397.01	30,792	25,386	56,011	32.05	1,748
2003	81,229.44	29,308	24,163	57,066	32.78	1,741
2004	149,352.34	51,497	42,456	106,896	33.26	3,214
2005	250,142.77	81,722	67,375	182,768	34.01	5,374
2006	164,083.11	50,603	41,719	122,364	34.75	3,521
2007	180,950.25	52,729	43,472	137,478	35.25	3,900
2008	254,211.43	69,323	57,153	197,058	36.00	5,474
2009	148,438.15	37,852	31,207	117,231	36.52	3,210
2011	25,219.29	5,483	4,520	20,699	37.81	547
2012	37,661.36	7,442	6,136	31,525	38.58	817
2013	48,691.15	8,691	7,165	41,526	39.12	1,062
2015	62,481.86	8,691	7,165	55,317	40.23	1,375
2016	6,200.75	737	608	5,593	40.80	137
2017	217,586.87	21,454	17,687	199,900	41.16	4,857
2020	7,461.00	260	214	7,247	41.60	174
2021	393,973.01	4,806	3,963	390,010	40.32	9,673
	3,013,240.75	891,709	735,165	2,278,076		67,427

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.8 2.24

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 363.21 CUSTOMER SERVICE LINES - CLEANOUTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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						
1999	23,533.15	10,060	8,340	15,193	30.13	504
2000	33,574.45	13,860	11,490	22,084	30.58	722
2002	1,624.01	614	509	1,115	32.05	35
2003	1,360.64	491	407	954	32.78	29
2005	37,159.17	12,140	10,065	27,094	34.01	797
2006	40,081.50	12,361	10,248	29,834	34.75	859
2007	31,663.45	9,227	7,649	24,014	35.25	681
2008	43,535.11	11,872	9,842	33,693	36.00	936
2009	31,737.69	8,093	6,710	25,028	36.52	685
2011	3,686.64	801	664	3,023	37.81	80
2012	1,050.94	208	172	879	38.58	23
2013	4,311.69	770	638	3,674	39.12	94
2015	9,289.85	1,292	1,071	8,219	40.23	204
2017	38,491.16	3,795	3,147	35,344	41.16	859
	301,099.45	85,584	70,952	230,147		6,508

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.4 2.16

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 371 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 35-S1.5						
NET SALVAGE PERCENT.. 0						
1982	27,189.28	22,768	19,333	7,856	7.67	1,024
1993	22,282.83	15,941	13,536	8,747	11.34	771
1995	20,761.94	14,251	12,101	8,661	12.11	715
1996	4,467.53	2,996	2,544	1,924	12.52	154
1998	16,425.44	10,499	8,915	7,510	13.26	566
1999	7,285.61	4,524	3,841	3,445	13.73	251
2000	170,411.53	102,588	87,109	83,303	14.21	5,862
2001	3,998.33	2,328	1,977	2,021	14.71	137
2003	15,173.38	8,197	6,960	8,213	15.75	521
2004	4,294.49	2,225	1,889	2,405	16.28	148
2005	68,734.62	34,024	28,890	39,845	16.83	2,367
2010	25,812.72	9,468	8,039	17,774	19.85	895
2015	422.85	92	78	345	23.44	15
2016	139,209.37	25,809	21,915	117,294	24.17	4,853
2018	148,645.93	17,748	15,070	133,576	25.82	5,173
2019	2,496.85	213	181	2,316	26.74	87
2021	13,599.25	234	199	13,400	28.57	469
	691,211.95	273,905	232,577	458,635		24,008

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.1 3.47



THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 380.40 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 45-S2.5						
NET SALVAGE PERCENT.. 0						
1993	350,034.80	221,467	245,728	104,307	16.55	6,303
1995	82,494.83	49,406	54,818	27,677	17.75	1,559
1996	31,502.15	18,315	20,321	11,181	18.36	609
1999	72,797.12	38,160	42,340	30,457	20.42	1,492
2003	661.87	291	323	339	23.52	14
2004	18,640.00	7,795	8,649	9,991	24.34	410
2005	81,744.16	32,371	35,917	45,827	25.17	1,821
2006	66,973.62	25,021	27,762	39,212	25.99	1,509
2011	54,482.71	13,958	15,487	38,996	30.48	1,279
2013	196,295.23	40,869	45,346	150,949	32.32	4,670
2014	27,529.07	5,060	5,614	21,915	33.31	658
2016	2,492.29	336	373	2,119	35.31	60
2017	38,332.08	4,224	4,687	33,645	36.32	926
2018	64,957.09	5,573	6,184	58,773	37.31	1,575
2019	28,337.74	1,734	1,924	26,414	38.32	689
2020	8,540.33	314	348	8,192	39.31	208
2021	1,408,830.55	17,188	19,071	1,389,760	40.32	34,468
	2,534,645.64	482,082	534,892	1,999,754		58,250

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.3 2.30

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 382 OUTFALL SEWER LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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-S2.5						
NET SALVAGE PERCENT.. 0						
2012	10,962.50	2,854	3,415	7,548	27.00	280
	10,962.50	2,854	3,415	7,548		280
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.0 2.55

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 390.4 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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						
2017	3,788.23	852	853	2,935	15.50	189
	3,788.23	852	853	2,935		189
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.5 4.99

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 390.5 OFFICE ENTERPRISE SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	76,477.08	53,534	53,606	22,871	1.50	15,247
	76,477.08	53,534	53,606	22,871		15,247
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.5 19.94

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 393 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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						
2016	3,320.79	731	703	2,618	19.50	134
2017	12,800.56	2,304	2,214	10,587	20.50	516
2021	4,182.75	84	81	4,102	24.50	167
	20,304.10	3,119	2,998	17,306		817
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.2 4.02

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 396 COMMUNICATION EQUIPMENT - SCADA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	2,901.99	2,467	2,023	879	1.50	586
2015	122,533.00	79,646	65,320	57,213	3.50	16,347
2018	7,257.56	2,540	2,083	5,175	6.50	796
2020	4,148.80	622	510	3,639	8.50	428
2021	52,412.61	2,621	2,150	50,263	9.50	5,291
	189,253.96	87,896	72,086	117,168		23,448
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.0 12.39

THE YORK WATER COMPANY  
WASTEWATER ASSETS

ACCOUNT 397 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	5,275.14	2,989	2,824	2,451	6.50	377
2015	6,631.00	2,873	2,715	3,916	8.50	461
2021	17,327.07	578	546	16,781	14.50	1,157
	29,233.21	6,440	6,085	23,148		1,995
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.6 6.82

**CONTRIBUTIONS IN AID OF CONSTRUCTION**



THE YORK WATER COMPANY  
WASTEWATER ASSETS - CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FELTON						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2005	74,864.25	29,526	2,860	72,004	25.34	2,842
	74,864.25	29,526	2,860	72,004		2,842
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.3 3.80

THE YORK WATER COMPANY  
WASTEWATER ASSETS - 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, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FELTON						
INTERIM SURVIVOR CURVE.. IOWA 70-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2005	236,722.85	92,180	8,806	227,917	25.87	8,810
	236,722.85	92,180	8,806	227,917		8,810
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.9 3.72

THE YORK WATER COMPANY  
WASTEWATER ASSETS - CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 355.00 POWER GENERATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 30-R2.5						
NET SALVAGE PERCENT.. 0						
2005	14,637.79	7,995	1,020	13,618	13.71	993
	14,637.79	7,995	1,020	13,618		993
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.7 6.78

THE YORK WATER COMPANY  
WASTEWATER ASSETS - CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 360.20 COLLECTION SEWERS - FORCE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 65-R2.5						
NET SALVAGE PERCENT.. 0						
2005	24,269.59	6,849	568	23,702	41.98	565
	24,269.59	6,849	568	23,702		565
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.0 2.33

THE YORK WATER COMPANY  
WASTEWATER ASSETS - CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 361.20 COLLECTION SEWERS - GRAVITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 65-R2.5						
NET SALVAGE PERCENT.. 0						
2005	541,016.40	152,675	12,714	528,302	41.98	12,585
	541,016.40	152,675	12,714	528,302		12,585
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.0 2.33

THE YORK WATER COMPANY  
WASTEWATER ASSETS - CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 361.21 COLLECTION SEWERS - MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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-R3						
NET SALVAGE PERCENT.. 0						
2005	26,786.06	7,998	678	26,108	38.75	674
	26,786.06	7,998	678	26,108		674
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.7 2.52

THE YORK WATER COMPANY  
WASTEWATER ASSETS - CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 363 CUSTOMER SERVICE LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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						
2005	41,917.84	13,695	6,854	35,064	34.01	1,031
2016	17,600.00	2,091	1,046	16,554	40.80	406
2017	13,200.00	1,302	652	12,548	41.16	305
2018	2,200.00	171	86	2,114	41.55	51
2019	4,400.00	249	124	4,276	41.75	102
2020	33,000.00	1,148	574	32,426	41.60	779
2021	6,600.00	81	41	6,559	40.32	163
	118,917.84	18,737	9,377	109,541		2,837

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.6 2.39

THE YORK WATER COMPANY  
WASTEWATER ASSETS - CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 35-S1.5						
NET SALVAGE PERCENT.. 0						
2005	7,919.97	3,920	455	7,465	16.83	444
	7,919.97	3,920	455	7,465		444
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.8 5.61



THE YORK WATER COMPANY  
WASTEWATER ASSETS - CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 380.40 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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 45-S2.5						
NET SALVAGE PERCENT.. 0						
2005	56,165.25	22,241	2,494	53,671	25.17	2,132
	56,165.25	22,241	2,494	53,671		2,132
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.2 3.80

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**PART III. EXPERIENCED NET SALVAGE**

THE YORK WATER COMPANY  
WASTEWATER ASSETS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED  
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2017 TRANSACTION YEAR				
361.21	7,170.12	5,136.00		5,136.00-
363.00	45.98	9,554.22		9,554.22-
	7,216.10	14,690.22		14,690.22-
2018 TRANSACTION YEAR				
361.20	185.36			
371.00	18,121.21			
	18,306.57			
2019 TRANSACTION YEAR				
380.40	14,115.05			
396.00	37,297.82			
	51,412.87			
2020 TRANSACTION YEAR				
2021 TRANSACTION YEAR				
363.00	892.67	20,957.56		20,957.56-
380.40	2,113.00			
	3,005.67	20,957.56		20,957.56-
TOTAL	79,941.21	35,647.78		35,647.78-

BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

RE: THE YORK WATER COMPANY  
DOCKET NO. R-2022-

DIRECT TESTIMONY OF JOHN J. SPANOS

1 Q. Please state your name and address.

2 A. John J. Spanos. My business address is 207 Senate Avenue, Camp Hill,  
3 Pennsylvania.

4 Q. With what firm are you associated?

5 A. I am associated with Gannett Fleming Valuation and Rate Division Consultants,  
6 LLC.

7 Q. How long have you been associated with Gannett Fleming?

8 A. I have been associated with the firm since June 1986.

9 Q. What is your position in the firm?

10 A. I am President.

11 Q. What is your educational background?

12 A. I have Bachelor of Science degrees in Industrial Management and Mathematics  
13 from Carnegie-Mellon University and a Master of Business Administration from  
14 York College of Pennsylvania.

15 Q. Are you a member of any professional societies?

16 A. Yes. I am a member and past President of the Society of Depreciation  
17 Professionals. I am also a member of the American Gas Association/Edison  
18 Electric Institute Industry Accounting Committee.

19 Q. Have you taken the certification exam for depreciation professionals?

1 A. Yes, I passed the certification exam of the Society of Depreciation Professionals  
2 sponsored by the Society in September 1997, and was recertified in August  
3 2003, February 2008, January 2013 and February 2018.

4 Q. What is the extent of your formal instruction with respect to utility plant  
5 depreciation?

6 A. I have completed the “Techniques of Life Analysis,” “Techniques of Salvage and  
7 Depreciation Analysis”, “Forecasting Life and Salvage,” “Modeling and Life  
8 Analysis Using Simulation” and “Managing a Depreciation Study” programs  
9 conducted by Depreciation Programs, Inc. Also, I have completed the  
10 “Introduction to Public Utility Accounting” program conducted by the American  
11 Gas Association.

12 Q. Please outline your experience in the field of depreciation?

13 A. I have over 35 years of depreciation experience which includes giving expert  
14 testimony in over 390 cases before 41 regulatory commissions, including the  
15 Pennsylvania Public Utility Commission (“Commission”). These cases have  
16 included depreciation studies in the electric, gas, water, wastewater and pipeline  
17 industries. In addition to the cases that I have submitted testimony, I have  
18 supervised in over 700 other depreciation or valuation assignments. Please refer  
19 to Appendix A for my qualifications statement, which includes further information  
20 with respect to my work history, case experience, and leadership in the Society  
21 of Depreciation Professionals

22 Q. What is the purpose of your testimony in this proceeding?

23 A. My testimony in this proceeding supports the depreciation studies conducted  
24 under my direction and supervision for The York Water Company (“York Water” or

1 the “Company”) for water and wastewater assets with regards to plant in service  
2 as of December 31, 2021, December 31, 2022, and February 29, 2024.

3 Q. Have you prepared exhibits presenting the results of your studies?

4 A. Yes. Exhibit Nos. HVI, HVI-W, FVI-A, FVI-WA, FVI-B, and FVI-WB present the  
5 results of the depreciation studies. Exhibit No. HVI presents the results of the  
6 study as of December 31, 2021, for the water assets. Exhibit No. FVI-A presents  
7 a description of the methods used and the results of the study as of December 31,  
8 2022, for water assets, and Exhibit No. FVI-B presents the results of the study as  
9 of February 29, 2024, for water assets. Exhibit No. HVI-W presents the results of  
10 the wastewater study as of December 31, 2021. Exhibit No. FVI-WA presents a  
11 description of the methods used and the results of the wastewater study as of  
12 December 31, 2022, and Exhibit No. FVI-WB presents the results of the  
13 wastewater study as of February 29, 2024.

14 Q. Please summarize the contents of Exhibit Nos. HVI and HVI-W.

15 A. The contents of Exhibit Nos. HVI and HVI-W include summary tables and detailed  
16 tabulations of the results of the depreciation calculations related to water and  
17 wastewater plant in service at December 31, 2021. Exhibit No. HVI, Table 1,  
18 pages I-3 through I-6, present a summary of the results of the depreciation  
19 calculations by depreciable group related to the original cost of Water Plant in  
20 Service, Customers’ Advances for Construction, and Contributions in Aid of  
21 Construction. The table shows the estimated survivor curve, original cost, book  
22 depreciation reserve, future book accruals, composite remaining life, and the  
23 calculated annual accrual rate and amount. Exhibit No. HVI-W, Table 1, page I-3  
24 sets forth the same information for wastewater plant in service.

1 Table 2 on page I-7 of Exhibit No. HVI presents a summary of the cost of  
2 removal and gross salvage data for the five-year period, 2017-2021. Table 2 on  
3 page I-X of Exhibit No. HVI-W sets forth the same information for wastewater  
4 cost of removal and gross salvage.

5 For Exhibit No. HVI, the detailed depreciation calculations by account are  
6 presented in the section beginning on page II-7. Cost of removal and gross  
7 salvage data by account are set forth on pages III-2 through III-6. For Exhibit No.  
8 HVI-W, the detailed depreciation calculations by account are set forth in the  
9 section beginning on page II-5. Cost of removal and gross salvage data by  
10 account are set forth on pages III-2 through III-x.

11 Q. Please describe Exhibit Nos. FVI-A, FVI-WA, FVI-B, and FVI-WB.

12 A. Exhibit No. FVI-A titled, "2022 Depreciation Study - Calculated Annual  
13 Depreciation Accruals Related to Water Plant as of December 31, 2022," and  
14 Exhibit No. FVI-WA titled, "2022 Depreciation Study- Calculated Annual  
15 Depreciation Accruals Related to Wastewater Plant as of December 31, 2022,"  
16 include the results of the water and wastewater depreciation studies as related to  
17 the estimated original cost as of December 31, 2022. Each report also includes  
18 explanatory text and the detailed tabulations of the annual depreciation accruals.  
19 Exhibit No. FVI-B titled "2024 Depreciation Study - Calculated Annual  
20 Depreciation Accruals Related to Water Plant as of February 29, 2024" includes  
21 the results of the depreciation study related to the estimated water assets as of  
22 February 29, 2024. The Exhibit No. FVI-WB is the same as Exhibit No. FVI-B,  
23 however, for wastewater assets.

24 Q. What was the purpose of your depreciation studies?

1 A. The purpose of the depreciation studies was to estimate the book depreciation  
2 reserve and the annual depreciation accruals related to water and wastewater  
3 plant as of December 31, 2022, and February 29, 2024, for ratemaking purposes.

4 Q. Is York Water's claim for annual and accrued depreciation in the current  
5 proceeding made on the same basis as the prior rate cases at Docket Nos. R-  
6 850268, R-870769, R-901813, R-922168, R-943053, R-963619, R-994605, R-  
7 016236, R-027975, R-049165, R-061322, R-2008-2023067, R-2010-2157140, R-  
8 2012-2336379, and R-2018-3000019?

9 A. Yes. The current claim for annual depreciation accruals is based on the straight  
10 line equal life group remaining life method of depreciation as approved by the  
11 Commission in prior rate proceedings. The current claim for accrued depreciation  
12 is the book reserve brought forward from the book reserve approved by the  
13 Commission at Docket No. R-850268. The current claim for accrued depreciation  
14 for wastewater plant is the book reserve brought forward from the book reserve  
15 established at time of acquisition for each system and approved in the prior rate  
16 proceeding or recent original cost study.

17 Q. How was the book reserve used in the calculation of annual depreciation?

18 A. The book reserve by account was allocated to vintages to determine the  
19 remaining undepreciated original cost by vintage. The total annual accrual is the  
20 sum of the results of dividing the remaining undepreciated original costs by the  
21 vintage composite remaining lives.

22 Q. How was the book reserve at December 31, 2022 estimated?

23 A. The book reserve at December 31, 2022, by account, was projected by adding  
24 estimated accruals, salvage, and amortization of net salvage and subtracting



1 estimated retirements and cost of removal from the book reserve at December 31,  
2 2021. Annual accruals were estimated using annual accruals calculated as of  
3 December 31, 2021. Gross salvage and cost of removal were estimated by  
4 applying average gross salvage and cost of removal percents for the most recent  
5 five-year period to projected retirements. The projected book reserve by account  
6 was allocated to vintages for the purpose of the annual accrual calculation based  
7 on calculated accrued depreciation as of December 31, 2022.

8 Q. Briefly outline the procedure used in performing the service life study.

9 A. The service life study, which incorporates plant accounting data through 2021,  
10 consisted of assembling and compiling historical data from the records related to  
11 the water and wastewater utility plant of York Water; statistically analyzing such  
12 data to obtain historical trends of survivor characteristics; obtaining supplementary  
13 information from management and operating personnel concerning Company  
14 practices and plans as they relate to plant operations; observing the features of  
15 the visible plant in the field; and interpreting the above data to form judgments of  
16 service life characteristics.

17 Iowa type survivor curves were used to describe the estimated survivor  
18 characteristics of the mass property groups. Individual service lives were used for  
19 major individual units of plant, such as reservoirs and buildings housing the  
20 treatment plant, pump stations, offices, and shops. The life span concept was  
21 recognized by coordinating the lives of associated plant installed in subsequent  
22 years with the probable retirement date defined by the life estimated for the major  
23 unit.

24 Q. Have you physically observed the Company's plant and equipment in the field?

1 A. Yes, field reviews have been conducted many times and listed on pages III-2  
2 through III-5 of Exhibit No. FVI-A. Field review for the wastewater facilities were  
3 initially conducted in conjunction with the original cost study in June 2012, and  
4 then subsequent site visits were conducted in 2022.

5 Q. What statistical data were employed in the historical analyses performed for the  
6 purpose of estimating service life characteristics?

7 A. The data consisted of the entries made to record retirements and other  
8 transactions related to the water plant during the period 1956-2021. These  
9 entries were classified by depreciable group, type of transaction, the year in which  
10 the transaction took place, and the year in which the plant was installed. Types of  
11 transactions included in the data were plant additions, retirements and transfers.  
12 The year-end surviving age distribution are the remaining entries within the  
13 historical data. The same information was prepared for the wastewater assets for  
14 the period 2012-2021.

15 Q. What was the source of these data?

16 A. They were assembled from Company records related to its water and wastewater  
17 utility plant in service.

18 Q. Were the methods used in the service life study the same as those used in other  
19 depreciation studies for water and wastewater utility plant presented before this  
20 Commission?

21 A. Yes. The methods are the same ones that have been presented previously by  
22 our firm for York Water and for other water and wastewater companies before the  
23 Commission and that have been accepted by the Commission in its past orders  
24 concerning water and wastewater utilities.

1 Q. Are the factors considered in your estimates of service life presented in Exhibit  
2 Nos. FVI-A and FVI-WA?

3 A. Yes. A discussion of the factors considered in the estimation of service lives is  
4 presented on pages III-2 through III-11 of Exhibit No. FVI-A and on pages III-2  
5 and III-3 of Exhibit No. FVI-WA. I would emphasize that consistent with prior  
6 Commission directives, my estimates of service life consider, but are not  
7 exclusively based on, historical experience.

8 Q. Please outline the contents of Exhibit Nos. FVI-A and FVI-WA.

9 A. Exhibit No. FVI-A is presented in two parts. Part I, Methods Used in Study,  
10 includes an introduction, descriptions of the estimation of survivor curves and the  
11 calculation of annual depreciation and the manner in which net salvage was  
12 incorporated in the calculations.

13 Part V, Results of Study, presents a description of the results, summaries of  
14 the depreciation calculations, graphs, and tables that relate to the service life  
15 study and the detailed depreciation calculations.

16 Table 1, pages V-5 through V-8, presents the estimated survivor curve, the  
17 original cost as of December 31, 2022, and the book reserve and calculated  
18 annual depreciation for each account or subaccount of Water Plant in Service,  
19 Customers' Advances for Construction, and Contributions in Aid of Construction.  
20 Table 2, pages V-9 and V-10, presents the bringforward to December 31, 2022, of  
21 the book depreciation reserve as of December 31, 2021.

22 Table 3, pages V-11 and V-12, presents the bringforward to December 31,  
23 2022, of the book depreciation reserve as of December 31, 2021. Table 4, page  
24 V-13, presents the experienced and estimated net salvage during the five-year

1 period, 2018 through 2022, and the amount of the amortization of net salvage to  
2 be included in the cost of service.

3 The section beginning on page VI-2 presents the results of the retirement  
4 rate analyses prepared as the historical bases for the service life estimates.

5 The section beginning on page VII-2 presents the depreciation calculations  
6 related to original cost. The tabulation on pages VIII-3 through VII-5 presents the  
7 cumulative depreciated original cost by year installed. The tabulations on pages  
8 VII-7 through VII-122 present the calculation of annual depreciation by vintage by  
9 account for each classification of water plant. The tabulation on pages VIII-2  
10 through VIII-6 presents the retirements, gross salvage, and cost of removal by  
11 account for each year during the period 2018 through 2022.

12 Exhibit No. FVI-WA is set forth in the same manner as Exhibit No. FVI-A.

13 Q. Please use an example to illustrate the manner in which the studies are presented  
14 in Exhibit Nos. FVI-A and FVI-WA.

15 A. I will use Account 334, Meters, in Exhibit No. FVI-A as my example, inasmuch as  
16 it is a significant water account. The retirement rate method was used to analyze  
17 the survivor characteristics of this group. The life tables for the 1956-2021, 1987-  
18 2021 and 2005-2021 experience bands are presented on pages VI-139 through  
19 VI-147 of Exhibit No. FVI-A. The life table, or original survivor curve, is plotted  
20 along with the estimated smooth survivor curve, the 28-L2, on page VI-138. The  
21 1987 through 2016 experience along with the overall 1956 through 2021 period  
22 for meters was selected as the basis for the survivor curve estimate, inasmuch as  
23 the retirement levels during this period are anticipated to continue in the future.  
24 The 2005 through 2021 experience band for meters was selected as the basis for

1 understanding recent practices for replacing meters going forward. Management  
2 anticipates that most meters will be in service for one to two cycles or 20 to 40  
3 years and the encoders will be in service for 10 to 20 years. Thus, lives of 10 to  
4 40 years are expected for the several elements of this account and the 28-L2  
5 based on the 1956-2021, 1987-2021 and 2005-2021 experience is consistent with  
6 this outlook.

7 The calculation of the annual depreciation related to the original cost as of  
8 December 31, 2022, of water plant in service is presented on pages VII-96 and  
9 VII-97 of Exhibit No. FVI-A. The calculation is based on the 28-L2 survivor curve,  
10 the attained age and the allocated book reserve. The tabulation sets forth the  
11 installation year, the original cost, calculated accrued depreciation, allocated book  
12 reserve, future accruals, remaining life, and annual accrual. The totals are  
13 brought forward to Table 1 on page V-6 of Exhibit No. FVI-A. The depreciation  
14 calculations for Contributions in Aid of Construction are presented in detail on  
15 page VII-128 and summarized in Table 1 on page V-8 of Exhibit No. FVI-A.

16 Q. Were the methods and procedures used in the depreciation calculations as of  
17 December 31, 2021, the same as those used in the depreciation calculations as of  
18 December 31, 2022, and February 29, 2024?

19 A. Yes, they were.

20 Q. Were the estimated survivor curves used in the depreciation calculations as of  
21 December 31, 2021, the same as those used in the depreciation calculations as of  
22 December 31, 2022, and February 29, 2024?

23 A. Yes, they were.

24 Q. In what manner is net salvage incorporated in the depreciation calculations?

1 A. As stated on page IV-7 of Exhibit No. FVI-A, no adjustment for net salvage was  
2 made to the calculated annual depreciation amounts. The total calculated annual  
3 depreciation amounts set forth on page V-8 of Exhibit No. FVI-A, page I-6 of  
4 Exhibit No. HVI and page I-6 of Exhibit No. FVI-B reflect an addition for the  
5 amortization of negative net salvage in accordance with the practice of this  
6 Commission. The amortization as of December 31, 2022, is based on experience  
7 during the period January 2018 through December 2021 and estimated for the  
8 time period January 2022 through December 2022. The amortization as of  
9 February 29, 2024, is based on experience during the period January 2019  
10 through December 2021 and estimated for the time period January 2022 through  
11 December 31, 2023. The detail by plant account of regular retirements, gross  
12 salvage, and cost of removal for each year is presented on pages VIII-2 through  
13 VIII-6 of Exhibit No. FVI-A and on pages III-2 through III-6 of Exhibit No. FVI-B.  
14 The totals are brought forward to Table 4 on page V-13 of Exhibit No. FVI-A and  
15 Table 4 on page I-11 of Exhibit No. FVI-B in which the amount of the five-year  
16 amortization is calculated. The amortization as of December 31, 2021, is based  
17 on the 2017 through 2021 experience as detailed on pages III-2 through III-6 of  
18 Exhibit No. HVI. The amortization amount as of December 31, 2021, is developed  
19 in Table 2 on page I-7 of Exhibit No. HVI.

20 Q. Does this conclude your direct testimony?

21 A. Yes, it does.

## Appendix A

## **JOHN SPANOS**

### **DEPRECIATION EXPERIENCE**

**Q. Please state your name.**

A. My name is John J. Spanos.

**Q. What is your educational background?**

A. I have Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie-Mellon University and a Master of Business Administration from York College.

**Q. Do you belong to any professional societies?**

A. Yes. I am a member and past President of the Society of Depreciation Professionals and a member of the American Gas Association/Edison Electric Institute Industry Accounting Committee.

**Q. Do you hold any special certification as a depreciation expert?**

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 1997 and was recertified in August 2003, February 2008, January 2013 and February 2018.

**Q. Please outline your experience in the field of depreciation.**

A. In June 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc. as a Depreciation Analyst. During the period from June 1986 through December 1995, I helped prepare numerous depreciation and original cost studies for utility companies in various industries. I helped perform depreciation studies for the following telephone companies: United Telephone of Pennsylvania, United Telephone of New Jersey, and Anchorage Telephone Utility. I helped perform depreciation studies for the following companies in



the railroad industry: Union Pacific Railroad, Burlington Northern Railroad, and Wisconsin Central Transportation Corporation.

I helped perform depreciation studies for the following organizations in the electric utility industry: Chugach Electric Association, The Cincinnati Gas and Electric Company (CG&E), The Union Light, Heat and Power Company (ULH&P), Northwest Territories Power Corporation, and the City of Calgary - Electric System.

I helped perform depreciation studies for the following pipeline companies: TransCanada Pipelines Limited, Trans Mountain Pipe Line Company Ltd., Interprovincial Pipe Line Inc., Nova Gas Transmission Limited and Lakehead Pipeline Company.

I helped perform depreciation studies for the following gas utility companies: Columbia Gas of Pennsylvania, Columbia Gas of Maryland, The Peoples Natural Gas Company, T. W. Phillips Gas & Oil Company, CG&E, ULH&P, Lawrenceburg Gas Company and Penn Fuel Gas, Inc.

I helped perform depreciation studies for the following water utility companies: Indiana-American Water Company, Consumers Pennsylvania Water Company and The York Water Company; and depreciation and original cost studies for Philadelphia Suburban Water Company and Pennsylvania-American Water Company.

In each of the above studies, I assembled and analyzed historical and simulated data, performed field reviews, developed preliminary estimates of service life and net salvage, calculated annual depreciation, and prepared reports for submission to state public utility commissions or federal regulatory agencies. I performed these studies under the general direction of William M. Stout, P.E.

In January 1996, I was assigned to the position of Supervisor of Depreciation Studies. In July 1999, I was promoted to the position of Manager, Depreciation and

Valuation Studies. In December 2000, I was promoted to the position as Vice-President of Gannett Fleming Valuation and Rate Consultants, Inc., in April 2012, I was promoted to the position as Senior Vice President of the Valuation and Rate Division of Gannett Fleming Inc. (now doing business as Gannett Fleming Valuation and Rate Consultants, LLC) and in January of 2019, I was promoted to my present position of President of Gannett Fleming Valuation and Rate Consultants, LLC. In my current position I am responsible for conducting all depreciation, valuation and original cost studies, including the preparation of final exhibits and responses to data requests for submission to the appropriate regulatory bodies.

Since January 1996, I have conducted depreciation studies similar to those previously listed including assignments for Pennsylvania-American Water Company; Aqua Pennsylvania; Kentucky-American Water Company; Virginia-American Water Company; Indiana-American Water Company; Iowa-American Water Company; New Jersey-American Water Company; Hampton Water Works Company; Omaha Public Power District; Enbridge Pipe Line Company; Inc.; Columbia Gas of Virginia, Inc.; Virginia Natural Gas Company National Fuel Gas Distribution Corporation - New York and Pennsylvania Divisions; The City of Bethlehem - Bureau of Water; The City of Coatesville Authority; The City of Lancaster - Bureau of Water; Peoples Energy Corporation; The York Water Company; Public Service Company of Colorado; Enbridge Pipelines; Enbridge Gas Distribution, Inc.; Reliant Energy-HLP; Massachusetts-American Water Company; St. Louis County Water Company; Missouri-American Water Company; Chugach Electric Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas Company; Cinergy Corporation – CG&E; Cinergy

Corporation – ULH&P; Columbia Gas of Kentucky; South Carolina Electric & Gas Company; Idaho Power Company; El Paso Electric Company; Aqua North Carolina; Aqua Ohio; Aqua Texas, Inc.; Aqua Illinois, Inc.; Ameren Missouri; Central Hudson Gas & Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy – Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR – Boston Edison Company; Westar Energy, Inc.; United Water Pennsylvania; PPL Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.; Public Service Company of North Carolina; South Jersey Gas Company; Duquesne Light Company; MidAmerican Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Kansas City Power and Light; Duke Energy North Carolina; Duke Energy South Carolina; Monongahela Power Company; Potomac Edison Company; Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Duke Energy Progress; Northern Indiana Public Service Company; Tennessee- American Water Company; Columbia Gas of Maryland; Maryland-American Water Company; Bonneville Power Administration; NSTAR Electric and Gas Company; EPCOR Distribution, Inc.; B. C. Gas Utility, Ltd; Entergy Arkansas; Entergy Texas; Entergy Mississippi; Entergy Louisiana; Entergy Gulf States Louisiana; the Borough of Hanover; Louisville Gas and Electric Company; Kentucky Utilities Company; Madison Gas and Electric; Central Maine Power; PEPCO; PacifiCorp; Minnesota Energy Resource Group; Jersey Central Power & Light Company; Cheyenne Light, Fuel and Power Company; United Water Arkansas; Central Vermont Public Service Corporation; Green Mountain Power; Portland General Electric Company; Atlantic City Electric; Nicor Gas Company; Black Hills Power; Black Hills Colorado Gas; Black Hills Energy Arkansas, Inc.; Black Hills Kansas

Gas; Black Hills Service Company; Black Hills Utility Holdings; Public Service Company of Oklahoma; City of Dubois; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; New York State Electric and Gas Corporation; Rochester Gas and Electric Corporation; Greater Missouri Operations; Tennessee Valley Authority; Omaha Public Power District; Indianapolis Power & Light Company; Vermont Gas Systems, Inc.; Metropolitan Edison; Pennsylvania Electric; West Penn Power; Pennsylvania Power; PHI Service Company - Delmarva Power and Light; Atmos Energy Corporation; Citizens Energy Group; PSE&G Company; Berkshire Gas Company; Alabama Gas Corporation; Mid-Atlantic Interstate Transmission, LLC; SUEZ Water; WEC Energy Group; Rocky Mountain Natural Gas, LLC; Illinois-American Water Company; Northern Illinois Gas Company; Public Service of New Hampshire and Newtown Artesian Water Company.

My additional duties include determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

**Q. Have you submitted testimony to any state utility commission on the subject of utility plant depreciation?**

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service

Commission of South Carolina; Railroad Commission of Texas – Gas Services Division; the New York Public Service Commission; Illinois Commerce Commission; the Indiana Utility Regulatory Commission; the California Public Utilities Commission; the Federal Energy Regulatory Commission (“FERC”); the Arkansas Public Service Commission; the Public Utility Commission of Texas; Maryland Public Service Commission; Washington Utilities and Transportation Commission; The Tennessee Regulatory Commission; the Regulatory Commission of Alaska; Minnesota Public Utility Commission; Utah Public Service Commission; District of Columbia Public Service Commission; the Mississippi Public Service Commission; Delaware Public Service Commission; Virginia State Corporation Commission; Colorado Public Utility Commission; Oregon Public Utility Commission; South Dakota Public Utilities Commission; Wisconsin Public Service Commission; Wyoming Public Service Commission; the Public Service Commission of West Virginia; Maine Public Utility Commission; Iowa Utility Board; Connecticut Public Utilities Regulatory Authority; New Mexico Public Regulation Commission; Commonwealth of Massachusetts Department of Public Utilities; Rhode Island Public Utilities Commission and the North Carolina Utilities Commission.

**Q. Have you had any additional education relating to utility plant depreciation?**

A. Yes. I have completed the following courses conducted by Depreciation Programs, Inc.: “Techniques of Life Analysis,” “Techniques of Salvage and Depreciation Analysis,” “Forecasting Life and Salvage,” “Modeling and Life Analysis Using Simulation,” and “Managing a Depreciation Study.” I have also completed the “Introduction to Public Utility Accounting” program conducted by the American Gas Association.

**Q. Does this conclude your qualification statement?**

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
01.	1998	PA PUC	R-00984375	City of Bethlehem – Bureau of Water	Original Cost and Depreciation
02.	1998	PA PUC	R-00984567	City of Lancaster	Original Cost and Depreciation
03.	1999	PA PUC	R-00994605	The York Water Company	Depreciation
04.	2000	D.T.&E.	DTE 00-105	Massachusetts-American Water Company	Depreciation
05.	2001	PA PUC	R-00016114	City of Lancaster	Original Cost and Depreciation
06.	2001	PA PUC	R-00017236	The York Water Company	Depreciation
07.	2001	PA PUC	R-00016339	Pennsylvania-American Water Company	Depreciation
08.	2001	OH PUC	01-1228-GA-AIR	Cinergy Corp – Cincinnati Gas & Elect Company	Depreciation
09.	2001	KY PSC	2001-092	Cinergy Corp – Union Light, Heat & Power Co.	Depreciation
10.	2002	PA PUC	R-00016750	Philadelphia Suburban Water Company	Depreciation
11.	2002	KY PSC	2002-00145	Columbia Gas of Kentucky	Depreciation
12.	2002	NJ BPU	GF02040245	NUI Corporation/Elizabethtown Gas Company	Depreciation
13.	2002	ID PUC	IPC-E-03-7	Idaho Power Company	Depreciation
14.	2003	PA PUC	R-0027975	The York Water Company	Depreciation
15.	2003	IN URC	R-0027975	Cinergy Corp – PSI Energy, Inc.	Depreciation
16.	2003	PA PUC	R-00038304	Pennsylvania-American Water Company	Depreciation
17.	2003	MO PSC	WR-2003-0500	Missouri-American Water Company	Depreciation
18.	2003	FERC	ER03-1274-000	NSTAR-Boston Edison Company	Depreciation
19.	2003	NJ BPU	BPU 03080683	South Jersey Gas Company	Depreciation
20.	2003	NV PUC	03-10001	Nevada Power Company	Depreciation
21.	2003	LA PSC	U-27676	CenterPoint Energy – Arkla	Depreciation
22.	2003	PA PUC	R-00038805	Pennsylvania Suburban Water Company	Depreciation
23.	2004	AB En/Util Bd	1306821	EPCOR Distribution, Inc.	Depreciation
24.	2004	PA PUC	R-00038168	National Fuel Gas Distribution Corp (PA)	Depreciation
25.	2004	PA PUC	R-00049255	PPL Electric Utilities	Depreciation
26.	2004	PA PUC	R-00049165	The York Water Company	Depreciation
27.	2004	OK Corp Cm	PUC 200400187	CenterPoint Energy – Arkla	Depreciation
28.	2004	OH PUC	04-680-EI-AIR	Cinergy Corp. – Cincinnati Gas and Electric Company	Depreciation
29.	2004	RR Com of TX	GUD#	CenterPoint Energy – Entex Gas Services Div.	Depreciation
30.	2004	NY PUC	04-G-1047	National Fuel Gas Distribution Gas (NY)	Depreciation
31.	2004	AR PSC	04-121-U	CenterPoint Energy – Arkla	Depreciation
32.	2005	IL CC	05-ICC-06	North Shore Gas Company	Depreciation
33.	2005	IL CC	05-ICC-06	Peoples Gas Light and Coke Company	Depreciation
34.	2005	KY PSC	2005-00042	Union Light Heat & Power	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
35.	2005	IL CC	05-0308	MidAmerican Energy Company	Depreciation
36.	2005	MO PSC	GF-2005	Laclede Gas Company	Depreciation
37.	2005	KS CC	05-WSEE-981-RTS	Westar Energy	Depreciation
38.	2005	RR Com of TX	GUD #	CenterPoint Energy – Entex Gas Services Div.	Depreciation
39.	2005	US District Court	Cause No. 1:99-CV-1693- LJM/VSS	Cinergy Corporation	Accounting
40.	2005	OK CC	PUD 200500151	Oklahoma Gas and Electric Company	Depreciation
41.	2005	MA Dept Tele- com & Ergy	DTE 05-85	NSTAR	Depreciation
42.	2005	NY PUC	05-E-934/05-G-0935	Central Hudson Gas & Electric Company	Depreciation
43.	2005	AK Reg Com	U-04-102	Chugach Electric Association	Depreciation
44.	2005	CA PUC	A05-12-002	Pacific Gas & Electric	Depreciation
45.	2006	PA PUC	R-00051030	Aqua Pennsylvania, Inc.	Depreciation
46.	2006	PA PUC	R-00051178	T.W. Phillips Gas and Oil Company	Depreciation
47.	2006	NC Util Cm.	G-5, Sub522	Pub. Service Company of North Carolina	Depreciation
48.	2006	PA PUC	R-00051167	City of Lancaster	Depreciation
49.	2006	PA PUC	R00061346	Duquesne Light Company	Depreciation
50.	2006	PA PUC	R-00061322	The York Water Company	Depreciation
51.	2006	PA PUC	R-00051298	PPL GAS Utilities	Depreciation
52.	2006	PUC of TX	32093	CenterPoint Energy – Houston Electric	Depreciation
53.	2006	KY PSC	2006-00172	Duke Energy Kentucky	Depreciation
54.	2006	SC PSC		SCANA	Accounting
55.	2006	AK Reg Com	U-06-6	Municipal Light and Power	Depreciation
56.	2006	DE PSC	06-284	Delmarva Power and Light	Depreciation
57.	2006	IN URC	IURC43081	Indiana American Water Company	Depreciation
58.	2006	AK Reg Com	U-06-134	Chugach Electric Association	Depreciation
59.	2006	MO PSC	WR-2007-0216	Missouri American Water Company	Depreciation
60.	2006	FERC	IS05-82-002, et al	TransAlaska Pipeline	Depreciation
61.	2006	PA PUC	R-00061493	National Fuel Gas Distribution Corp. (PA)	Depreciation
62.	2007	NC Util Com.	E-7 SUB 828	Duke Energy Carolinas, LLC	Depreciation
63.	2007	OH PSC	08-709-EL-AIR	Duke Energy Ohio Gas	Depreciation
64.	2007	PA PUC	R-00072155	PPL Electric Utilities Corporation	Depreciation
65.	2007	KY PSC	2007-00143	Kentucky American Water Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
66.	2007	PA PUC	R-00072229	Pennsylvania American Water Company	Depreciation
67.	2007	KY PSC	2007-0008	NiSource – Columbia Gas of Kentucky	Depreciation
68.	2007	NY PSC	07-G-0141	National Fuel Gas Distribution Corp (NY)	Depreciation
69.	2008	AK PSC	U-08-004	Anchorage Water & Wastewater Utility	Depreciation
70.	2008	TN Reg Auth	08-00039	Tennessee-American Water Company	Depreciation
71.	2008	DE PSC	08-96	Artesian Water Company	Depreciation
72.	2008	PA PUC	R-2008-2023067	The York Water Company	Depreciation
73.	2008	KS CC	08-WSEE1-RTS	Westar Energy	Depreciation
74.	2008	IN URC	43526	Northern Indiana Public Service Company	Depreciation
75.	2008	IN URC	43501	Duke Energy Indiana	Depreciation
76.	2008	MD PSC	9159	NiSource – Columbia Gas of Maryland	Depreciation
77.	2008	KY PSC	2008-000251	Kentucky Utilities	Depreciation
78.	2008	KY PSC	2008-000252	Louisville Gas & Electric	Depreciation
79.	2008	PA PUC	2008-20322689	Pennsylvania American Water Co. - Wastewater	Depreciation
80.	2008	NY PSC	08-E887/08-00888	Central Hudson	Depreciation
81.	2008	WV TC	VE-080416/VG-8080417	Avista Corporation	Depreciation
82.	2008	IL CC	ICC-09-166	Peoples Gas, Light and Coke Company	Depreciation
83.	2009	IL CC	ICC-09-167	North Shore Gas Company	Depreciation
84.	2009	DC PSC	1076	Potomac Electric Power Company	Depreciation
85.	2009	KY PSC	2009-00141	NiSource – Columbia Gas of Kentucky	Depreciation
86.	2009	FERC	ER08-1056-002	Entergy Services	Depreciation
87.	2009	PA PUC	R-2009-2097323	Pennsylvania American Water Company	Depreciation
88.	2009	NC Util Cm	E-7, Sub 090	Duke Energy Carolinas, LLC	Depreciation
89.	2009	KY PSC	2009-00202	Duke Energy Kentucky	Depreciation
90.	2009	VA St. CC	PUE-2009-00059	Aqua Virginia, Inc.	Depreciation
91.	2009	PA PUC	2009-2132019	Aqua Pennsylvania, Inc.	Depreciation
92.	2009	MS PSC	Docket No. 2011-UA-183	Entergy Mississippi	Depreciation
93.	2009	AK PSC	09-08-U	Entergy Arkansas	Depreciation
94.	2009	TX PUC	37744	Entergy Texas	Depreciation
95.	2009	TX PUC	37690	El Paso Electric Company	Depreciation
96.	2009	PA PUC	R-2009-2106908	The Borough of Hanover	Depreciation
97.	2009	KS CC	10-KCPE-415-RTS	Kansas City Power & Light	Depreciation
98.	2009	PA PUC	R-2009-	United Water Pennsylvania	Depreciation



LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
99.	2009	OH PUC		Aqua Ohio Water Company	Depreciation
100.	2009	WI PSC	3270-DU-103	Madison Gas & Electric Company	Depreciation
101.	2009	MO PSC	WR-2010	Missouri American Water Company	Depreciation
102.	2009	AK Reg Cm	U-09-097	Chugach Electric Association	Depreciation
103.	2010	IN URC	43969	Northern Indiana Public Service Company	Depreciation
104.	2010	WI PSC	6690-DU-104	Wisconsin Public Service Corp.	Depreciation
105.	2010	PA PUC	R-2010-2161694	PPL Electric Utilities Corp.	Depreciation
106.	2010	KY PSC	2010-00036	Kentucky American Water Company	Depreciation
107.	2010	PA PUC	R-2009-2149262	Columbia Gas of Pennsylvania	Depreciation
108.	2010	MO PSC	GR-2010-0171	Laclede Gas Company	Depreciation
109.	2010	SC PSC	2009-489-E	South Carolina Electric & Gas Company	Depreciation
110.	2010	NJ BD OF PU	ER09080664	Atlantic City Electric	Depreciation
111.	2010	VA St. CC	PUE-2010-00001	Virginia American Water Company	Depreciation
112.	2010	PA PUC	R-2010-2157140	The York Water Company	Depreciation
113.	2010	MO PSC	ER-2010-0356	Greater Missouri Operations Company	Depreciation
114.	2010	MO PSC	ER-2010-0355	Kansas City Power and Light	Depreciation
115.	2010	PA PUC	R-2010-2167797	T.W. Phillips Gas and Oil Company	Depreciation
116.	2010	PSC SC	2009-489-E	SCANA – Electric	Depreciation
117.	2010	PA PUC	R-2010-22010702	Peoples Natural Gas, LLC	Depreciation
118.	2010	AK PSC	10-067-U	Oklahoma Gas and Electric Company	Depreciation
119.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Company - NIFL	Depreciation
120.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Co. - Kokomo	Depreciation
121.	2010	PA PUC	R-2010-2166212	Pennsylvania American Water Co. - WW	Depreciation
122.	2010	NC Util Cn.	W-218,SUB310	Aqua North Carolina, Inc.	Depreciation
123.	2011	OH PUC	11-4161-WS-AIR	Ohio American Water Company	Depreciation
124.	2011	MS PSC	EC-123-0082-00	Entergy Mississippi	Depreciation
125.	2011	CO PUC	11AL-387E	Black Hills Colorado	Depreciation
126.	2011	PA PUC	R-2010-2215623	Columbia Gas of Pennsylvania	Depreciation
127.	2011	PA PUC	R-2010-2179103	City of Lancaster – Bureau of Water	Depreciation
128.	2011	IN URC	43114 IGCC 4S	Duke Energy Indiana	Depreciation
129.	2011	FERC	IS11-146-000	Enbridge Pipelines (Southern Lights)	Depreciation
130.	2011	IL CC	11-0217	MidAmerican Energy Corporation	Depreciation
131.	2011	OK CC	201100087	Oklahoma Gas & Electric Company	Depreciation
132.	2011	PA PUC	2011-2232243	Pennsylvania American Water Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
133.	2011	FERC	RP11-____-000	Carolina Gas Transmission	Depreciation
134.	2012	WA UTC	UE-120436/UG-120437	Avista Corporation	Depreciation
135.	2012	AK Reg Cm	U-12-009	Chugach Electric Association	Depreciation
136.	2012	MA PUC	DPU 12-25	Columbia Gas of Massachusetts	Depreciation
137.	2012	TX PUC	40094	El Paso Electric Company	Depreciation
138.	2012	ID PUC	IPC-E-12	Idaho Power Company	Depreciation
139.	2012	PA PUC	R-2012-2290597	PPL Electric Utilities	Depreciation
140.	2012	PA PUC	R-2012-2311725	Borough of Hanover – Bureau of Water	Depreciation
141.	2012	KY PSC	2012-00222	Louisville Gas and Electric Company	Depreciation
142.	2012	KY PSC	2012-00221	Kentucky Utilities Company	Depreciation
143.	2012	PA PUC	R-2012-2285985	Peoples Natural Gas Company	Depreciation
144.	2012	DC PSC	Case 1087	Potomac Electric Power Company	Depreciation
145.	2012	OH PSC	12-1682-EL-AIR	Duke Energy Ohio (Electric)	Depreciation
146.	2012	OH PSC	12-1685-GA-AIR	Duke Energy Ohio (Gas)	Depreciation
147.	2012	PA PUC	R-2012-2310366	City of Lancaster – Sewer Fund	Depreciation
148.	2012	PA PUC	R-2012-2321748	Columbia Gas of Pennsylvania	Depreciation
149.	2012	FERC	ER-12-2681-000	ITC Holdings	Depreciation
150.	2012	MO PSC	ER-2012-0174	Kansas City Power and Light	Depreciation
151.	2012	MO PSC	ER-2012-0175	KCPL Greater Missouri Operations Company	Depreciation
152.	2012	MO PSC	GO-2012-0363	Laclede Gas Company	Depreciation
153.	2012	MN PUC	G007,001/D-12-533	Integritys – MN Energy Resource Group	Depreciation
154.	2012	TX PUC	SOAH 582-14-1051/ TECQ 2013-2007-UCR	Aqua Texas	Depreciation
155.	2012	PA PUC	2012-2336379	York Water Company	Depreciation
156.	2013	NJ BPU	ER12121071	PHI Service Company– Atlantic City Electric	Depreciation
157.	2013	KY PSC	2013-00167	Columbia Gas of Kentucky	Depreciation
158.	2013	VA St CC	2013-00020	Virginia Electric and Power Company	Depreciation
159.	2013	IA Util Bd	2013-0004	MidAmerican Energy Corporation	Depreciation
160.	2013	PA PUC	2013-2355276	Pennsylvania American Water Company	Depreciation
161.	2013	NY PSC	13-E-0030, 13-G-0031, 13-S-0032	Consolidated Edison of New York	Depreciation
162.	2013	PA PUC	2013-2355886	Peoples TWP LLC	Depreciation
163.	2013	TN Reg Auth	12-0504	Tennessee American Water	Depreciation
164.	2013	ME PUC	2013-168	Central Maine Power Company	Depreciation
165.	2013	DC PSC	Case 1103	PHI Service Company – PEPCO	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
166.	2013	WY PSC	2003-ER-13	Cheyenne Light, Fuel and Power Company	Depreciation
167.	2013	FERC	ER13-2428-0000	Kentucky Utilities	Depreciation
168.	2013	FERC	ER13- -0000	MidAmerican Energy Company	Depreciation
169.	2013	FERC	ER13-2410-0000	PPL Utilities	Depreciation
170.	2013	PA PUC	R-2013-2372129	Duquesne Light Company	Depreciation
171.	2013	NJ BPU	ER12111052	Jersey Central Power and Light Company	Depreciation
172.	2013	PA PUC	R-2013-2390244	Bethlehem, City of – Bureau of Water	Depreciation
173.	2013	OK CC	UM 1679	Oklahoma, Public Service Company of	Depreciation
174.	2013	IL CC	13-0500	Nicor Gas Company	Depreciation
175.	2013	WY PSC	20000-427-EA-13	PacifiCorp	Depreciation
176.	2013	UT PSC	13-035-02	PacifiCorp	Depreciation
177.	2013	OR PUC	UM 1647	PacifiCorp	Depreciation
178.	2013	PA PUC	2013-2350509	Dubois, City of	Depreciation
179.	2014	IL CC	14-0224	North Shore Gas Company	Depreciation
180.	2014	FERC	ER14- -0000	Duquesne Light Company	Depreciation
181.	2014	SD PUC	EL14-026	Black Hills Power Company	Depreciation
182.	2014	WY PSC	20002-91-ER-14	Black Hills Power Company	Depreciation
183.	2014	PA PUC	2014-2428304	Borough of Hanover – Municipal Water Works	Depreciation
184.	2014	PA PUC	2014-2406274	Columbia Gas of Pennsylvania	Depreciation
185.	2014	IL CC	14-0225	Peoples Gas Light and Coke Company	Depreciation
186.	2014	MO PSC	ER-2014-0258	Ameren Missouri	Depreciation
187.	2014	KS CC	14-BHCG-502-RTS	Black Hills Service Company	Depreciation
188.	2014	KS CC	14-BHCG-502-RTS	Black Hills Utility Holdings	Depreciation
189.	2014	KS CC	14-BHCG-502-RTS	Black Hills Kansas Gas	Depreciation
190.	2014	PA PUC	2014-2418872	Lancaster, City of – Bureau of Water	Depreciation
191.	2014	WV PSC	14-0701-E-D	First Energy – MonPower/PotomacEdison	Depreciation
192.	2014	VA St CC	PUC-2014-00045	Aqua Virginia	Depreciation
193.	2014	VA St CC	PUE-2013	Virginia American Water Company	Depreciation
194.	2014	OK CC	PUD201400229	Oklahoma Gas and Electric Company	Depreciation
195.	2014	OR PUC	UM1679	Portland General Electric	Depreciation
196.	2014	IN URC	Cause No. 44576	Indianapolis Power & Light	Depreciation
197.	2014	MA DPU	DPU. 14-150	NSTAR Gas	Depreciation
198.	2014	CT PURA	14-05-06	Connecticut Light and Power	Depreciation
199.	2014	MO PSC	ER-2014-0370	Kansas City Power & Light	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
200.	2014	KY PSC	2014-00371	Kentucky Utilities Company	Depreciation
201.	2014	KY PSC	2014-00372	Louisville Gas and Electric Company	Depreciation
202.	2015	PA PUC	R-2015-2462723	United Water Pennsylvania Inc.	Depreciation
203.	2015	PA PUC	R-2015-2468056	NiSource - Columbia Gas of Pennsylvania	Depreciation
204.	2015	NY PSC	15-E-0283/15-G-0284	New York State Electric and Gas Corporation	Depreciation
205.	2015	NY PSC	15-E-0285/15-G-0286	Rochester Gas and Electric Corporation	Depreciation
206.	2015	MO PSC	WR-2015-0301/SR-2015-0302	Missouri American Water Company	Depreciation
207.	2015	OK CC	PUD 201500208	Oklahoma, Public Service Company of	Depreciation
208.	2015	WV PSC	15-0676-W-42T	West Virginia American Water Company	Depreciation
209.	2015	PA PUC	2015-2469275	PPL Electric Utilities	Depreciation
210.	2015	IN URC	Cause No. 44688	Northern Indiana Public Service Company	Depreciation
211.	2015	OH PSC	14-1929-EL-RDR	First Energy-Ohio Edison/Cleveland Electric/ Toledo Edison	Depreciation
212.	2015	NM PRC	15-00127-UT	El Paso Electric	Depreciation
213.	2015	TX PUC	PUC-44941; SOAH 473-15-5257	El Paso Electric	Depreciation
214.	2015	WI PSC	3270-DU-104	Madison Gas and Electric Company	Depreciation
215.	2015	OK CC	PUD 201500273	Oklahoma Gas and Electric	Depreciation
216.	2015	KY PSC	Doc. No. 2015-00418	Kentucky American Water Company	Depreciation
217.	2015	NC UC	Doc. No. G-5, Sub 565	Public Service Company of North Carolina	Depreciation
218.	2016	WA UTC	Docket UE-17	Puget Sound Energy	Depreciation
219.	2016	NY PSC	Case No. 16-W-0130	SUEZ Water New York, Inc.	Depreciation
220.	2016	MO PSC	ER-2016-0156	KCPL – Greater Missouri	Depreciation
221.	2016	WI PSC		Wisconsin Public Service Corporation	Depreciation
222.	2016	KY PSC	Case No. 2016-00026	Kentucky Utilities Company	Depreciation
223.	2016	KY PSC	Case No. 2016-00027	Louisville Gas and Electric Company	Depreciation
224.	2016	OH PUC	Case No. 16-0907-WW-AIR	Aqua Ohio	Depreciation
225.	2016	MD PSC	Case 9417	NiSource - Columbia Gas of Maryland	Depreciation
226.	2016	KY PSC	2016-00162	Columbia Gas of Kentucky	Depreciation
227.	2016	DE PSC	16-0649	Delmarva Power and Light Company – Electric	Depreciation
228.	2016	DE PSC	16-0650	Delmarva Power and Light Company – Gas	Depreciation
229.	2016	NY PSC	Case 16-G-0257	National Fuel Gas Distribution Corp – NY Div	Depreciation
230.	2016	PA PUC	R-2016-2537349	Metropolitan Edison Company	Depreciation
231.	2016	PA PUC	R-2016-2537352	Pennsylvania Electric Company	Depreciation
232.	2016	PA PUC	R-2016-2537355	Pennsylvania Power Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
233.	2016	PA PUC	R-2016-2537359	West Penn Power Company	Depreciation
234.	2016	PA PUC	R-2016-2529660	NiSource - Columbia Gas of PA	Depreciation
235.	2016	KY PSC	Case No. 2016-00063	Kentucky Utilities / Louisville Gas & Electric Co	Depreciation
236.	2016	MO PSC	ER-2016-0285	KCPL Missouri	Depreciation
237.	2016	AR PSC	16-052-U	Oklahoma Gas & Electric Co	Depreciation
238.	2016	PSCW	6680-DU-104	Wisconsin Power and Light	Depreciation
239.	2016	ID PUC	IPC-E-16-23	Idaho Power Company	Depreciation
240.	2016	OR PUC	UM1801	Idaho Power Company	Depreciation
241.	2016	ILL CC	16-	MidAmerican Energy Company	Depreciation
242.	2016	KY PSC	Case No. 2016-00370	Kentucky Utilities Company	Depreciation
243.	2016	KY PSC	Case No. 2016-00371	Louisville Gas and Electric Company	Depreciation
244.	2016	IN URC	Cause No. 45029	Indianapolis Power & Light	Depreciation
245.	2016	AL RC	U-16-081	Chugach Electric Association	Depreciation
246.	2017	MA DPU	D.P.U. 17-05	NSTAR Electric Company and Western Massachusetts Electric Company	Depreciation
247.	2017	TX PUC	PUC-26831, SOAH 973-17-2686	El Paso Electric Company	Depreciation
248.	2017	WA UTC	UE-17033 and UG-170034	Puget Sound Energy	Depreciation
249.	2017	OH PUC	Case No. 17-0032-EL-AIR	Duke Energy Ohio	Depreciation
250.	2017	VA SCC	Case No. PUE-2016-00413	Virginia Natural Gas, Inc.	Depreciation
251.	2017	OK CC	Case No. PUD201700151	Public Service Company of Oklahoma	Depreciation
252.	2017	MD PSC	Case No. 9447	Columbia Gas of Maryland	Depreciation
253.	2017	NC UC	Docket No. E-2, Sub 1142	Duke Energy Progress	Depreciation
254.	2017	VA SCC	Case No. PUR-2017-00090	Dominion Virginia Electric and Power Company	Depreciation
255.	2017	FERC	ER17-1162	MidAmerican Energy Company	Depreciation
256.	2017	PA PUC	R-2017-2595853	Pennsylvania American Water Company	Depreciation
257.	2017	OR PUC	UM1809	Portland General Electric	Depreciation
258.	2017	FERC	ER17-217-000	Jersey Central Power & Light	Depreciation
259.	2017	FERC	ER17-211-000	Mid-Atlantic Interstate Transmission, LLC	Depreciation
260.	2017	MN PUC	Docket No. G007/D-17-442	Minnesota Energy Resources Corporation	Depreciation
261.	2017	IL CC	Docket No. 17-0124	Northern Illinois Gas Company	Depreciation
262.	2017	OR PUC	UM1808	Northwest Natural Gas Company	Depreciation
263.	2017	NY PSC	Case No. 17-W-0528	SUEZ Water Owego-Nichols	Depreciation
264.	2017	MO PSC	GR-2017-0215	Laclede Gas Company	Depreciation
265.	2017	MO PSC	GR-2017-0216	Missouri Gas Energy	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
266.	2017	ILL CC	Docket No. 17-0337	Illinois-American Water Company	Depreciation
267.	2017	FERC	Docket No. ER18-22-000	PPL Electric Utilities Corporation	Depreciation
268.	2017	IN URC	Cause No. 44988	Northern Indiana Public Service Company	Depreciation
269.	2017	NJ BPU	BPU Docket No. WR17090985	New Jersey American Water Company, Inc.	Depreciation
270.	2017	RI PUC	Docket No. 4800	SUEZ Water Rhode Island	Depreciation
271.	2017	OK CC	Cause No. PUD 201700496	Oklahoma Gas and Electric Company	Depreciation
272.	2017	NJ BPU	ER18010029 & GR18010030	Public Service Electric and Gas Company	Depreciation
273.	2017	NC Util Com.	Docket No. E-7, SUB 1146	Duke Energy Carolinas, LLC	Depreciation
274.	2017	KY PSC	Case No. 2017-00321	Duke Energy Kentucky, Inc.	Depreciation
275.	2017	MA DPU	D.P.U. 18-40	Berkshire Gas Company	Depreciation
276.	2018	IN IURC	Cause No. 44992	Indiana-American Water Company, Inc.	Depreciation
277.	2018	IN IURC	Cause No. 45029	Indianapolis Power and Light	Depreciation
278.	2018	NC Util Com.	Docket No. W-218, Sub 497	Aqua North Carolina, Inc.	Depreciation
279.	2018	PA PUC	Docket No. R-2018-2647577	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
280.	2018	OR PUC	Docket UM 1933	Avista Corporation	Depreciation
281.	2018	WA UTC	Docket No. UE-108167	Avista Corporation	Depreciation
282.	2018	ID PUC	AVU-E-18-03, AVU-G-18-02	Avista Corporation	Depreciation
283.	2018	IN URC	Cause No. 45039	Citizens Energy Group	Depreciation
284.	2018	FERC	Docket No. ER18-	Duke Energy Progress	Depreciation
285.	2018	PA PUC	Docket No. R-2018-3000124	Duquesne Light Company	Depreciation
286.	2018	MD PSC	Case No. 948	NiSource - Columbia Gas of Maryland	Depreciation
287.	2018	MA DPU	D.P.U. 18-45	NiSource - Columbia Gas of Massachusetts	Depreciation
288.	2018	OH PUC	Case No. 18-0299-GA-ALT	Vectren Energy Delivery of Ohio	Depreciation
289.	2018	PA PUC	Docket No. R-2018-3000834	SUEZ Water Pennsylvania Inc.	Depreciation
290.	2018	MD PSC	Case No. 9847	Maryland-American Water Company	Depreciation
291.	2018	PA PUC	Docket No. R-2018-3000019	The York Water Company	Depreciation
292.	2018	FERC	ER-18-2231-000	Duke Energy Carolinas, LLC	Depreciation
293.	2018	KY PSC	Case No. 2018-00261	Duke Energy Kentucky, Inc.	Depreciation
294.	2018	NJ BPU	BPU Docket No. WR18050593	SUEZ Water New Jersey	Depreciation
295.	2018	WA UTC	Docket No. UE-180778	PacifiCorp	Depreciation
296.	2018	UT PSC	Docket No. 18-035-36	PacifiCorp	Depreciation
297.	2018	OR PUC	Docket No. UM-1968	PacifiCorp	Depreciation
298.	2018	ID PUC	Case No. PAC-E-18-08	PacifiCorp	Depreciation
299.	2018	WY PSC	20000-539-EA-18	PacifiCorp	Depreciation
300.	2018	PA PUC	Docket No. R-2018-3003068	Aqua Pennsylvania, Inc.	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
301.	2018	IL CC	Docket No. 18-1467	Aqua Illinois, Inc.	Depreciation
302.	2018	KY PSC	Case No. 2018-00294	Louisville Gas & Electric Company	Depreciation
303.	2018	KY PSC	Case No. 2018-00295	Kentucky Utilities Company	Depreciation
304.	2018	IN URC	Cause No. 45159	Northern Indiana Public Service Company	Depreciation
305.	2018	VA SCC	Case No. PUR-2019-00175	Virginia American Water Company	Depreciation
306.	2019	PA PUC	Docket No. R-2018-3006818	Peoples Natural Gas Company, LLC	Depreciation
307.	2019	OK CC	Cause No. PUD201800140	Oklahoma Gas and Electric Company	Depreciation
308.	2019	MD PSC	Case No. 9490	FirstEnergy – Potomac Edison	Depreciation
309.	2019	SC PSC	Docket No. 2018-318-E	Duke Energy Progress	Depreciation
310.	2019	SC PSC	Docket No. 2018-319-E	Duke Energy Carolinas	Depreciation
311.	2019	DE PSC	DE 19-057	Public Service of New Hampshire	Depreciation
312.	2019	NY PSC	Case No. 19-W-0168 & 19-W-0269	SUEZ Water New York	Depreciation
313.	2019	PA PUC	Docket No. R-2019-3006904	Newtown Artesian Water Company	Depreciation
314.	2019	MO PSC	ER-2019-0335	Ameren Missouri	Depreciation
315.	2019	MO PSC	EC-2019-0200	KCP&L Greater Missouri Operations Company	Depreciation
316.	2019	MN DOC	G011/D-19-377	Minnesota Energy Resource Corp.	Depreciation
317.	2019	NY PSC	Case 19-E-0378 & 19-G-0379	New York State Electric and Gas Corporation	Depreciation
318.	2019	NY PSC	Case 19-E-0380 & 19-G-0381	Rochester Gas and Electric Corporation	Depreciation
319.	2019	WA UTC	Docket UE-190529 / UG-190530	Puget Sound Energy	Depreciation
320.	2019	PA PUC	Docket No. R-2019-3010955	City of Lancaster	Depreciation
321.	2019	IURC	Cause No. 45253	Duke Energy Indiana	Depreciation
322.	2019	KY PSC	Case No. 2019-00271	Duke Energy Kentucky, Inc.	Depreciation
323.	2019	OH PUC	Case No. 18-1720-GA-AIR	Northeast Ohio Natural Gas Corp	Depreciation
324.	2019	NC Util. Com.	Docket No. E-2, Sub 1219	Duke Energy Carolinas	Depreciation
325.	2019	FERC	Docket No. ER20-277-000	Jersey Central Power & Light Company	Depreciation
326.	2019	MA DPU	D.P.U. 19-120	NSTAR Gas Company	Depreciation
327.	2019	SC PSC	Docket No. 2019-290-WS	Blue Granite Water Company	Depreciation
328.	2019	NC Util. Com.	Docket No. E-2, Sub 1219	Duke Energy Progress	Depreciation
329.	2019	MD PSC	Case No. 9609	NiSource Columbia Gas of Maryland, Inc.	Depreciation
330.	2020	NJ BPU	Docket No. ER20020146	Jersey Central Power & Light Company	Depreciation
331.	2020	PA PUC	Docket No. R-2020-3018835	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
332.	2020	PA PUC	Docket No. R-2020-3019369	Pennsylvania-American Water Company	Depreciation
333.	2020	PA PUC	Docket No. R-2020-3019371	Pennsylvania-American Water Company	Depreciation
334.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
335.	2020	NM PRC	Case No. 20-00104-UT	El Paso Electric Company	Depreciation
336.	2020	MD PSC	Case No. 9644	Columbia Gas of Maryland, Inc.	Depreciation
337.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
338.	2020	VA St CC	Case No. PUR-2020-00095	Virginia Natural Gas Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
339.	2020	SC PSC	Docket No. 2020-125-E	Dominion Energy South Carolina, Inc.	Depreciation
340.	2020	WV PSC	Case No. 20-0745-G-D	Hope Gas, Inc. d/b/a Dominion Energy West Virginia	Depreciation
341.	2020	VA St CC	Case No. PUR-2020-00106	Aqua Virginia, Inc.	Depreciation
342.	2020	PA PUC	Docket No. R-2020-3020256	City of Bethlehem – Bureau of Water	Depreciation
343.	2020	NE PSC	Docket No. NG-109	Black Hills Nebraska	Depreciation
344.	2020	NY PSC	Case No. 20-E-0428 & 20-G-0429	Central Hudson Gas & Electric Corporation	Depreciation
345.	2020	FERC	ER20-598	Duke Energy Indiana	Depreciation
346.	2020	FERC	ER20-855	Northern Indiana Public Service Company	Depreciation
347.	2020	OR PSC	UE 374	Pacificorp	Depreciation
348.	2020	MD PSC	Case No. 9490 Phase II	Potomac Edison – Maryland	Depreciation
349.	2020	IN URC	Case No. 45447	Southern Indiana Gas and Electric Company	Depreciation
350.	2020	IN URC	IURC Cause No. 45468	Indiana Gas Company, Inc. d/b/a Vectren Energy	Depreciation
351.	2020	KY PSC	Case No. 2020-00349	Kentucky Utilities Company	Depreciation
352.	2020	KY PSC	Case No. 2020-00350	Louisville Gas and Electric Company	Depreciation
353.	2020	FERC	Docket No. ER21- 000	South FirstEnergy Operating Companies	Depreciation
354.	2020	OH PUC	Case Nos 20-1651-EL-AIR, 20-1652-EL-AAM & 20-1653-EL-ATA	Dayton Power and Light Company	Depreciation
355.	2020	OR PSC	UG 388	Northwest Natural Gas Company	Depreciation
356.	2020	MO PSC	Case No. GR-2021-0241	Ameren Missouri Gas	Depreciation
357.	2021	KY PSC	Case No. 2021-00103	East Kentucky Power Cooperative	Depreciation
358.	2021	MPUC	Docket No. 2021-00024	Bangor Natural Gas	Depreciation
359.	2021	PA PUC	Docket No. R-2021-3024296	Columbia Gas of Pennsylvania, Inc.	Depreciation
360.	2021	NC Util. Com.	Doc. No. G-5, Sub 632	Public Service of North Carolina	Depreciation
361.	2021	MO PSC	ER-2021-0240	Ameren Missouri	Depreciation
362.	2021	PA PUC	Docket No. R-2021-3024750	Duquesne Light Company	Depreciation
363.	2021	KS PSC	21-BHCG-418-RTS	Black Hills Kansas Gas	Depreciation
364.	2021	KY PSC	Case No. 2021-00190	Duke Energy Kentucky	Depreciation
365.	2021	OR PSC	Docket UM 2152	Portland General Electric	Depreciation
366.	2021	ILL CC	Docket No. 20-0810	North Shore Gas Company	Depreciation
367.	2021	FERC	ER21-1939-000	Duke Energy Progress	Depreciation
368.	2021	FERC	ER21-1940-000	Duke Energy Carolina	Depreciation
369.	2021	KY PSC	Case No. 2021-00183	NiSource Columbia Gas of Kentucky	Depreciation
370.	2021	MD PSC	Case No. 9664	NiSource Columbia Gas of Maryland	Depreciation
371.	2021	OH PUC	Case No. 21-0596-ST-AIR	Aqua Ohio	Depreciation
372.	2021	PA PUC	Docket No. R-2021-3026116	Hanover Borough Municipal Water Works	Depreciation
373.	2021	OR PSC	UM-2180	Idaho Power Company	Depreciation
374.	2021	ID PUC	Case No. IPC-E-21-18	Idaho Power Company	Depreciation
375.	2021	WPSC	6690-DU-104	Wisconsin Public Service Company	Depreciation



LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
376.	2021	PAPUC	Docket No. R-2021-3026116	Borough of Hanover	Depreciation
377.	2021	OH PUC	Case No. 21-637-GA-AIR; Case No. 21-638-GA-ALT; Case No. 21-639-GA-UNC; Case No. 21-640-GA-AAM	NiSource Columbia Gas of Ohio	Depreciation
378.	2021	TX PUC	Texas PUC Docket No. 52195; SOHA Docket No. 473-21-2606	El Paso Electric	Depreciation
379.	2021	MO PSC	Case No. GR.2021-0108	Spire Missouri	Depreciation
380.	2021	WV PSC	Case No. 21-0215-WS-P	West Virginia American Water Company	Depreciation
381.	2021	FERC	ER21-2736	Duke Energy Carolinas	Depreciation
382.	2021	FERC	ER21-2737	Duke Energy Progress	Depreciation
383.	2021	IN URC	Cause #45621	Northern Indiana Public Service Company	Depreciation
384.	2021	PA PUC	Docket No. R-2021-3026682	City of Lancaster	Depreciation
385.	2021	OH PUC	Case No. 21-887-EL-AIR; Case No. 21-888-EL-ATA; Case No. 889-EL-AAM	Duke Energy Ohio	Depreciation
386.	2021	AK PSC	Docket No. 21-097-U	Black Hills Energy Arkansas, Inc.	Depreciation
387.	2021	OK CC	Cause No. PUD202100164	Oklahoma Gas & Electric	Depreciation
388.	2021	FERC	Case ER-22-392-001	El Paso Electric	Depreciation
389.	2021	FERC	Case ER-21-XXX	MidAmerican Electric	Depreciation
390.	2021	PA PUC	Docket Nos. R-2021-3027385, R-2021-3027386	Aqua Pennsylvania, Inc. Aqua Pennsylvania Wastewater, Inc.	Depreciation
391.	2022	FERC	Case ER-22-282-000	El Paso Electric	Depreciation
392.	2022	ILL CC	Docket No. 22-0154	MidAmerican Gas	Depreciation
393.	2022	MO PSC	Case No. ER-2022-0129	Evergy Metro	Depreciation
394.	2022	MO PSC	Case No. ER-2022-0130	Evergy Missouri West	Depreciation
395.	2022	PA PUC	Docket No. R-2022-3031211	NiSource Columbia Gas of Pennsylvania, Inc.	Depreciation
396.	2022	MA DPU	D.P.U. 22-20	The Berkshire Gas Company	Depreciation
397.	2022	PA PUC	R-2022-3031672; R-2022-3031673	Pennsylvania-American Water Company	Depreciation
398.	2022	SD PUC		MidAmerican Gas	Depreciation
399.	2022	MD PSC	Case No. 9680	NiSource Columbia Gas of Maryland	Depreciation

THE YORK WATER COMPANY  
YORK, PENNSYLVANIA

WASTEWATER OPERATIONS  
COST OF SERVICE ALLOCATION STUDY  
AS OF FEBRUARY 29, 2024

*Prepared by:*



**GANNETT FLEMING**

**Excellence Delivered As Promised**

THE YORK WATER COMPANY  
York, Pennsylvania

WASTEWATER OPERATIONS  
COST OF SERVICE ALLOCATION STUDY  
AS OF FEBRUARY 29, 2024

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania



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May 27, 2022

The York Water Company  
130 East Market Street  
York, PA 17405

Attention Mr. Matthew E. Poff  
Chief Financial Officer

Ladies and Gentlemen:

Pursuant to your request, we have conducted a wastewater operations cost of service allocation study based on proforma revenue requirements estimated for the test year ended February 29, 2024, and have prepared proposed rate schedules designed to produce the pro forma revenue requirements.

The attached report presents the results of the study, as well as supporting schedules which set forth the detailed cost allocation calculations. Schedule A presents a comparison of the cost of service by customer classification with the pro forma revenues produced by each classification under present and proposed rates.

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink, appearing to read "C. Heppenstall".

CONSTANCE E. HEPPENSTALL  
Senior Project Manager, Rate Studies

A handwritten signature in black ink, appearing to read "G. R. Herbert".

GREGORY R. HERBERT  
Analyst, Rate Studies

CEH:mle  
070998.200

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COST OF SERVICE ALLOCATION STUDY

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RESPONSES TO RATE STRUCTURE AND  
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WASTEWATER OPERATIONS  
COST OF SERVICE ALLOCATION STUDY

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
COST OF SERVICE ALLOCATION STUDY  
AS OF FEBRUARY 29, 2024  
AND PROPOSED CUSTOMER RATES

PLAN OF REPORT

The reports set forth the results of the cost of service allocation study for the Wastewater Operations based on pro forma costs as of February 29, 2024, for The York Water Company. The introduction contains statements with respect to the basis of the study, the procedures employed, and a summary of the results of the study. Schedule A summarizes the cost allocation for the wastewater operations and total revenues under present and proposed rates. Cost of Service by Customer Classification presents detailed schedules of the allocation of costs to customer classifications, as well as the basis for the allocations. Schedule F, Comparisons of Present and Proposed Customer Rates, sets forth the proposed rate schedules for wastewater service.

BASIS OF STUDY

The method used for the allocation of wastewater cost of service incorporates the functional cost allocation methodology described in the text "Financing and Charges for Wastewater Systems", Manual of Practice No. 27, published by the Water Environment

Federation. This method is recognized for allocating the cost of providing wastewater service to customer classifications in proportion to the classifications' use of the commodity, facilities, and services. It is generally accepted as a sound method for allocating the cost of wastewater service. Under the functional cost method, costs are assigned to cost components using predominant operational purposes as cost-causative factors.

Each element of the cost of service is allocated to customer classifications according to the functional categories. The cost functions are flow, infiltration and inflow (I&I), customer facilities and customer accounting. The functional costs are allocated to customer classifications based on the amount of flow contributed to the system, the amount of I&I allocated to each class, and the number and relative size of customers.

The results of the allocation of wastewater cost of service is summarized on Schedule A, column 4. The cost allocation results can be compared with revenues under present and proposed rates in columns 6 and 8 of Schedule A. The proposed increase and percentage increase in revenues are shown in columns 10 and 11.

The cost of service by customer classification is developed in Schedule D. The allocation factors referenced in column 2 are applied to the costs by account in column 3. The allocation factors are set forth in Schedule E.

The comparison of present and proposed wastewater rates by wastewater service areas are shown in Schedule F.



THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES  
FOR THE TWELVE MONTHS ENDED FEBRUARY 29, 2024

Customer Classification (1)	Cost of Service			Revenues, Present Rates		Revenues, Proposed Rates		Proposed Increase	
	Amount (Schedule B) (2)	Contrib. From Water Rates (3)	Amount to be Recovered Under Proposed Rates (4)	Amount (6)	Percent (7)	Amount (8)	Percent (9)	Amount (10)	Percent Increase (11)
Residential	\$ 6,934,645	\$ 1,978,386	\$ 4,956,259	\$ 3,713,704	89.3%	\$ 4,956,259	88.3%	\$ 1,242,555	33.5%
Non-Residential	1,350,380	\$ 692,470	\$ 657,910	443,699	10.7%	657,889	11.7%	214,190	48.3%
Total Sales	8,285,025	2,670,856	5,614,169	4,157,403	100.0%	5,614,148	100.0%	1,456,745	35.0%
Other Revenues	4,861	0	4,861	4,861		4,861		0	0.0%
Total	\$ 8,289,886	\$ 2,670,856	\$ 5,619,030	\$ 4,162,264		\$ 5,619,009		\$ 1,456,745	35.0%

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
DEVELOPMENT OF RATE OF RETURN BY CUSTOMER CLASSIFICATION  
UNDER PRESENT RATES

ITEM	COST OF SERVICE	RESIDENTIAL	NON-RESIDENTIAL
(1)	(2)	(3)	(4)
1. REVENUES FROM SALES	4,157,403	3,713,704	443,699
2. OTHER REVENUES	4,861	4,085	776
3. TOTAL OPERATING REVENUES	4,162,264	3,717,789	444,475
4. LESS: OPERATING EXPENSES (NET OF COST OF SERVICE RECOVERED FROM WATER)	5,206,223	4,367,933	838,290
5. RETURN AND INCOME TAXES	(1,043,959)	(650,144)	(393,815)
6. LESS: TAXABLE EXCLUSIONS - ALLOCATED ON RATE BASE	589,862	491,924	97,938
7. TAXABLE INCOME	(1,633,821)	(1,142,068)	(491,753)
8. LESS: INCOME TAXES (TAX. INC.)	(773,612)	(540,768)	(232,844)
9. NET RETURN (Line 5 - Line 8)	(270,347)	(109,376)	(160,971)
10. ORIGINAL COSTS MEASURE OF VALUE	33,353,949	27,816,022	5,537,927
11. RATE OF RETURN, PERCENT	(0.81)	(0.39)	(2.91)
12. RELATIVE RATE OF RETURN	1.00	0.49	3.59

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
DEVELOPMENT OF RATE OF RETURN BY CUSTOMER CLASSIFICATION  
UNDER PROPOSED RATES

ITEM	COST OF SERVICE	RESIDENTIAL	NON-RESIDENTIAL
(1)	(2)	(3)	(4)
1. REVENUES FROM SALES	8,285,004	6,934,645	1,350,359
2. OTHER REVENUES	4,861	4,069	792
3. TOTAL OPERATING REVENUES	8,289,865	6,938,714	1,351,151
4. LESS: OPERATING EXPENSES (NET OF COST OF SERVICE RECOVERED FROM WATER)	5,233,850	4,389,979	843,870
5. RETURN AND INCOME TAXES	3,056,015	2,548,734	507,281
6. LESS: TAXABLE EXCLUSIONS - ALLOCATED ON RATE BASE	589,862	491,924	97,938
7. TAXABLE INCOME	2,466,153	2,056,810	409,343
8. LESS: INCOME TAXES (TAX. INC.)	406,973	339,422	67,551
9. NET RETURN (Line 5 - Line 8)	2,649,042	2,209,312	439,730
10. ORIGINAL COSTS MEASURE OF VALUE	33,353,949	27,816,022	5,537,927
11. RATE OF RETURN, PERCENT	7.94	7.94	7.94
12. RELATIVE RATE OF RETURN	1.00	1.00	1.00

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
COST OF SERVICE FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2024, ALLOCATED TO CUSTOMER CLASSES

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Non-Residential (5)
<b>OPERATION AND MAINTENANCE EXPENSES</b>				
<b>SEWAGE TREATMENT</b>				
Salary and Wages	1	\$ 396,222	\$ 332,549	\$ 63,673
Purchased Treatment	1	2,051,649	1,721,949	329,700
Sludge Removal	1	148,211	124,394	23,818
Electric Expense	1	45,436	38,134	7,302
Chemicals	1	32,789	27,520	5,269
Operations - Other Expense	1	439,354	368,750	70,604
Maintenance - Other Expense	1	59,610	50,031	9,579
<b>TOTAL SEWAGE TREATMENT EXPENSE</b>		<b>3,173,271</b>	<b>2,663,327</b>	<b>509,945</b>
<b>COLLECTION</b>				
Salary and Wages	2	687	569	118
Materials and Supplies	2	1,770	1,466	304
Outside Services	2	32,055	26,545	5,510
<b>TOTAL COLLECTION EXPENSE</b>		<b>34,512</b>	<b>28,579</b>	<b>5,933</b>
<b>PUMPING EXPENSE</b>				
Sludge Removal Expense	2	3,360	2,782	578
Electric Expense	2	35,072	29,043	6,029
Operations and Outside Services Expense	2	10,551	8,737	1,814
Maintenance - Other Expense	2	59,302	49,108	10,194
<b>TOTAL PUMPING EXPENSE</b>		<b>108,285</b>	<b>89,671</b>	<b>18,614</b>
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>				
Allocation From Water				
Customer Related	5	107,201	95,881	11,320
Employee Related	6	138,662	116,379	22,283
Other	10	367,415	308,225	59,191
Administrative and General Capitalized	10	(28,177)	(23,638)	(4,539)
<b>TOTAL A &amp; G EXPENSE</b>		<b>585,102</b>	<b>496,847</b>	<b>88,255</b>
<b>Total Operation &amp; Maintenance Expenses</b>		<b>3,901,170</b>	<b>3,278,424</b>	<b>622,746</b>

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
COST OF SERVICE FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2024, ALLOCATED TO CUSTOMER CLASSES

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Non-Residential (5)
<b>DEPRECIATION EXPENSE</b>				
Structures and Improvements - Pumping	2	26,724	22,130	4,594
Structures and Improvements - Treatment	3	215,376	180,765	34,611
Structures and Improvements - General Plant	10	488	409	79
Power Generation Equipment	2	22,298	18,465	3,833
Force Mains	3	27,844	23,369	4,475
Gravity Mains	3	345,631	290,088	55,543
Manholes	3	43,971	36,905	7,066
Customer Service Lines	4	71,783	55,431	16,352
Pumping Equipment	2	40,583	33,607	6,976
Treatment Equipment	3	57,355	48,138	9,217
Outfall Sewer Lines	2	3,896	3,226	670
Office Furniture and Equipment	10	192	161	31
Transportation Equipment	10	36,783	30,857	5,926
Tools, Shop, and Garage Equipment	10	825	692	133
SCADA	10	37,924	31,814	6,110
Miscellaneous Equipment	10	2,045	1,716	329
<b>Total Depreciation Expense</b>		<b>933,718</b>	<b>777,774</b>	<b>155,944</b>
<b>Amortization Expense</b>	8	29,481	24,587	4,894
<b>General Price Level Adjustments</b>	9	298,363	249,730	48,633
<b>Taxes Other Than Income</b>	9	55,546	46,492	9,054
Utility Reg Assessment Fee	8	18,310	15,271	3,039
Property Taxes	6	(2,738)	(2,298)	(440)
<b>Total Taxes, Other Than Income</b>		<b>71,118</b>	<b>59,465</b>	<b>11,653</b>
<b>Total Operating Expense</b>		<b>5,233,850</b>	<b>4,389,979</b>	<b>843,870</b>
<b>Income Taxes</b>	8	406,973	339,416	67,558
<b>Utility Income Available for Return</b>	8	<b>2,649,063</b>	<b>2,209,319</b>	<b>439,744</b>
<b>Total Cost of Service</b>		<b>8,289,886</b>	<b>6,938,714</b>	<b>1,351,172</b>
<b>Less: Misc Revenues</b>	9	4,861	4,069	792
<b>Total Cost of Service Related to Sales of Wastewater Services</b>		<b>8,285,025</b>	<b>6,934,645</b>	<b>1,350,380</b>

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
COST OF SERVICE FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2024, ALLOCATED TO CUSTOMER CLASSES

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Non-Residential (5)
<b>RATE BASE</b>				
Land - Collection	2	203,176	168,250	34,926
Land - Pumping	2	305,427	252,924	52,503
Land - Treatment	3	148,906	124,977	23,929
Structures and Improvements - Pumping	2	634,999	525,843	109,156
Structures and Improvements - Treatment	3	8,529,457	7,158,773	1,370,684
Structures and Improvements - General Plant	10	10,292	8,634	1,658
Power Generation Equipment	2	411,464	340,733	70,731
Force Mains	3	1,082,586	908,614	173,972
Gravity Mains	3	14,817,631	12,436,438	2,381,193
Manholes	3	1,681,020	1,410,880	270,140
Customer Service Lines	4	2,212,837	1,708,753	504,084
Pumping Equipment	2	925,753	766,616	159,137
Treatment and Disposal Equipment	3	1,927,631	1,617,861	309,770
Outfall Sewer Lines	2	82,345	68,190	14,155
Office Furniture and Equipment	10	2,557	2,145	412
Transportation Equipment	10	42,863	35,958	6,905
Tools, Shop and Garage Equipment	10	15,672	13,147	2,525
SCADA	10	177,178	148,635	28,543
Miscellaneous Equipment	10	19,163	16,076	3,087
<b>TOTAL SEWER UTILITY PLANT IN SERVICE</b>		<b>33,230,957</b>	<b>27,713,447</b>	<b>5,517,511</b>
<b>Other Rate Base Items:</b>				
Taxes on Deposits for CIAC	7	18,347	15,302	3,046
Acquisition Adjustment	7	260,414	217,185	43,229
Deferred, Accrued and Prepaid Taxes	7	(155,769)	(129,911)	(25,858)
Total Other Rate Base Elements		122,992	102,575	20,417
<b>Total Original Cost Measure of Value</b>		<b>\$ 33,353,949</b>	<b>\$ 27,816,022</b>	<b>\$ 5,537,927</b>

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1. ALLOCATION OF COSTS ASSOCIATED WITH WASTEWATER TREATMENT

Factors are based on the pro forma test year average daily consumption for each customer classification with adjustments. The detail regarding calculation of adjusted flows can be found on the following page.

Classification (1)	Total Adjusted Average Daily Customer Flow 100 gallons (a) (2)	I&I Gallons Per Day 100 gallons (b) (3)	Total I&I And Average Flow (4)=(2)+(3)	Allocation Factor (7)
Residential	5,943	4,189	10,132	0.8393
Non-Residential	917	1,024	1,940	0.1607
Total	<u>6,859</u>	<u>5,213</u>	<u>12,073</u>	<u>1.0000</u>

(a) Customer Flow.

(b) Allocation based on Factor 1A for Residential, Non-Residential and Large Industrial.

FACTOR 1A. ALLOCATION OF INFILTRATION AND INFLOW BY CUSTOMER CLASS.

Factors are based on a 1/3-2/3 weighting of flow and number of customers, as follows:

Customer Classification (1)	Total Adjusted Average Daily Flow 100 gallons (2)	Average Daily Flow Factor (3)	Average Daily Flow Weight (4)=(3) x 0.3333	Number of Service Equivalents (5)	Number of Customers Factor (6)	Number of Customers Weight (7)=(6) x 0.6667	Allocation Factor (8)=(4)+(7)
Residential	5,943	0.8664	0.2888	67,689	0.7722	0.5148	0.8036
Non-Residential	917	0.1336	0.0445	19,971	0.2278	0.1519	0.1964
Total	<u>6,859</u>	<u>1.0000</u>	<u>0.3333</u>	<u>87,661</u>	<u>1.0000</u>	<u>0.6667</u>	<u>1.0000</u>

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 2. ALLOCATION OF COSTS ASSOCIATED WITH THE COLLECTION SYSTEM

Factors are based on peak daily flow for each customer classification.

Customer Classification (1)	Ave. Flow Consumption, 100 gpd (2)	Peak I&I Flow 100 gallons (a) (3)	Total Peak I&I And Average (4)=(2)+(3)	Allocation Factor (5)
Residential	5,943	8,600	14,543	0.8281
Non-Residential	917	2,102	3,018	0.1719
Total	6,859	10,702	17,561	1.0000

(a) Allocation based on Factor 1A.

FACTOR 3. ALLOCATION OF CAPITAL COSTS ASSOCIATED WITH PROJECTED AVERAGE DAILY FLOW INCLUDING INFILTRATION AND INFLOW

Factors are based on the projected average daily consumption for each customer classification.

Classification (1)	Total Average Daily Flow 100 gallons (2)	Direct I&I Gallons Per Day 100 gallons (a) (3)	Total Direct I&I And Average (4)=(2)+(3)	Allocation Factor (7)
Residential	5,943	4,189	10,132	0.8393
Non-Residential Bulk Customer	917	1,024	1,940	0.1607
Total	6,859	5,213	12,073	1.0000

(a) Allocation based on Factor 1A.

FACTOR 3A. NOT USED IN THIS ALLOCATION



THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 4. ALLOCATION OF COSTS ASSOCIATED WITH CUSTOMER FACILITIES.

Factors are based on the estimated relative cost of customer facilities, as follows:

<u>Customer Classification</u> (1)	<u>Number of Customers</u> (2)	<u>Service Equiv. Ratio (a)</u> (3)	<u>Service Equivalents</u> (2)X(3)=(4)	<u>Allocation Factor</u> (5)
Residential	67,689	1.0	67,689	0.7722
Non-Residential	7,989	2.5	19,971	0.2278
	<hr/>		<hr/>	
Total	<u><u>75,678</u></u>		<u><u>87,661</u></u>	<u><u>1.0000</u></u>

(a) Based on ratio by class for Coatesville service area.

FACTOR 5. ALLOCATION OF COSTS ASSOCIATED WITH BILLING AND COLLECTING.

Factors are based on the number of customers.

<u>Customer Classification</u> (1)	<u>Number of Customers</u> (2)	<u>Allocation Factor</u> (3)
Residential	67,689	0.8944
Non-Residential	7,989	0.1056
Bulk Customer	0	0.0000
	<hr/>	
Total	<u><u>75,678</u></u>	<u><u>1.0000</u></u>

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 6. ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Residential	\$ 2,055,067	0.8393
Non-Residential	393,491	0.1607
	<hr/>	<hr/>
Total	<u>\$ 2,448,558</u>	<u>1.0000</u>

FACTOR 7. ALLOCATION OF ORGANIZATION, FRANCHISES AND CONSENTS,  
MISCELLANEOUS INTANGIBLE PLANT AND OTHER RATE BASE ELEMENTS.

Factors are based on the allocation of the original cost less depreciation other than those items being allocated, as follows:

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Residential	\$ 27,713,447	0.8340
Non-Residential	5,517,511	0.1660
	<hr/>	<hr/>
Total	<u>\$ 33,230,957</u>	<u>1.0000</u>

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 8. ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

Factors are based on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below.

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$ 27,816,022	0.8340
Non-Residential	5,537,927	0.1660
	<hr/>	<hr/>
Total	<u>\$ 33,353,949</u>	<u>1.0000</u>

FACTOR 9. ALLOCATION OF REGULATORY COMMISSION EXPENSES, ASSESSMENTS WATER REVENUES FROM WATER RATES, AND OTHER WATER REVENUES.

The factors are based on the allocation of the total cost of service, excluding those items being allocated.

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$ 6,602,634	0.8370
Non-Residential	1,285,552	0.1630
	<hr/>	<hr/>
Total	<u>\$ 7,888,186</u>	<u>1.0000</u>

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 10. ALLOCATION OF ADMINISTRATIVE AND GENERAL EXPENSES

Factors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal.

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 2,559,703	0.8389
Non-Residential	491,497	0.1611
	<hr/>	<hr/>
Total	<u>\$ 3,051,200</u>	<u>1.0000</u>

FACTOR 11. ALLOCATION OF CASH WORKING CAPITAL

Factors are based on the allocation of operation and maintenance expenses including purchased water, power, chemicals and waste disposal.

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 3,278,424	0.8404
Commercial	622,746	0.1596
	<hr/>	<hr/>
Total	<u>\$ 3,901,170</u>	<u>1.0000</u>

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
COMPARISON OF PRESENT AND PROPOSED BASE RATES

Fixed Charges <u>(1)</u>	Present Base Rate Per Month <u>(2)</u>	Proposed Base Rate Per Month <u>(3)</u>	Proposed Allowance <u>(4)</u>
Minimum Charge 1	\$ 62.50	\$ 80.55	4,000
Minimum Charge 2	\$ 55.00	\$ 80.55	4,000
Customer Charge - WM	\$ 55.00	\$ 52.50	-
Flat Rate Charge 1	\$ 62.50	\$ 80.55	
Flat Rate Charge 2 - Res.	\$ 32.71	\$ 55.61	
Flat Rate Charge 2 - Com.	\$ 40.42	\$ 68.71	
Flat Rate Charge 3	\$ 79.50	\$ 80.55	
Flat Rate Charge 4	\$ 45.00	\$ 80.55	

CONSUMPTION CHARGES:

Rate Block, 100 Gallons Per Month <u>(1)</u>	Present Rate Per 100 gallons <u>(2)</u>	Proposed Rate Per 100 gallons <u>(3)</u>
Over 4,000 Gallons - Rate 1	\$ 0.2500	\$ 0.7012
Over 4,000 Gallons - Rate 2	0.5000	0.7012
First 3,500 gallons - WM	0.2000	0.7012
Next 3,500 gallons - WM	1.0000	1.0000
Over 7,000 gallons - WM	1.2500	1.2500

**THE YORK WATER COMPANY  
APPLICATION OF PRESENT RATES TO CONSUMPTION ANALYSIS  
WASTEWATER OPERATIONS  
FOR THE TWELVE MONTHS ENDED FEBRUARY 29, 2024**

Rate Block, 100 Gallons (1)	Pro Forma Number of Bills (2)	Pro Forma Consumption, 100 Gallons (3)	Present Base Rates (4)	Revenue at Present Base Rates (5)
<b><u>RESIDENTIAL</u></b>				
<u>Metered</u>				
Minimum Charge 1	8,102	192,282	\$ 62.50	\$ 506,396
Minimum Charge 2	7,916	187,860	55.00	435,380
Customer Charge	24,564	-	55.00	1,351,020
	<u>40,582</u>	<u>380,142</u>		<u>2,292,796</u>
Over 4,000 Gallons - Rate 1	-	49,174	0.2500	12,294
Over 4,000 Gallons - Rate 2	-	53,250	0.5000	26,625
First 3,500 gallons	-	633,978	0.2000	126,796
Next 3,500 gallons	-	153,372	1.0000	153,372
Over 7,000 gallons	-	31,764	1.2500	39,705
	<u>-</u>	<u>921,538</u>		<u>358,792</u>
Total Residential -Metered	40,582	1,301,680		2,651,588
<u>Unmetered</u>				
Unmetered Rate 1	2,830	-	\$ 62.50	176,875
Unmetered Rate 2	20,707	-	\$ 32.71	677,326
Unmetered Rate 3	1,370	-	\$ 79.50	108,915
Unmetered Rate 4	2,200	-	\$ 45.00	99,000
Total Residential - Unmetered	<u>27,107</u>	<u>-</u>		<u>1,062,116</u>
Total Residential	67,689	1,301,680		3,713,704
<b><u>COMMERCIAL AND INDUSTRIAL</u></b>				
<u>Metered</u>				
Minimum Charge 1	464	13,782	\$ 62.50	\$ 29,000
Minimum Charge 2	470	13,945	55.00	25,823
Customer Charge	360	-	55.00	19,800
	<u>1,294</u>	<u>27,727</u>		<u>74,623</u>
Over 4,000 Gallons - Rate 1	-	6,732	\$ 0.2500	\$ 1,683
Over 4,000 Gallons - Rate 2	-	8,866	0.5000	4,433
First 3,500 gallons	-	7,597	0.2000	1,519
Next 3,500 gallons	-	5,016	1.0000	5,016
Over 7,000 gallons	-	64,392	1.2500	80,490
	<u>-</u>	<u>92,603</u>		<u>93,141</u>
Total Commercial and Industrial -Metered	1,294	120,330		167,764
<u>Unmetered</u>				
Unmetered Rate 1	-	-	\$ 62.50	\$ -
Unmetered Rate 2	6,527	-	\$ 40.42	263,821
Unmetered Rate 3	132	-	\$ 79.50	10,494
Unmetered Rate 4	36	-	\$ 45.00	1,620
Total Commercial and Industrial - Unmetered	<u>6,695</u>	<u>-</u>		<u>275,935</u>
Total Commercial and Industrial	7,989	120,330		\$ 443,699
Total - All Classes	75,678	1,422,010		\$ 4,157,403

**THE YORK WATER COMPANY  
APPLICATION OF PROPOSED RATES TO CONSUMPTION ANALYSIS  
WASTEWATER OPERATIONS  
FOR THE TWELVE MONTHS ENDED FEBRUARY 29, 2024**

Rate Block, 100 Gallons (1)	Pro Forma Number of Bills (2)	Pro Forma Consumption, 100 Gallons (3)	Proposed Base Rates (4)	Revenue at Proposed Base Rates (5)
<b><u>RESIDENTIAL</u></b>				
<u>Metered</u>				
Minimum Charge 1	8,102	192,282	\$ 80.55	\$ 652,627
Minimum Charge 2	7,916	187,860	80.55	637,618
Customer Charge	24,564	-	52.50	1,289,610
	<u>40,582</u>	<u>380,142</u>		<u>2,579,855</u>
Over 4,000 Gallons - Rate 1	-	49,174	0.7012	34,481
Over 4,000 Gallons - Rate 2	-	53,250	0.7012	37,339
First 3,500 gallons	-	633,978	0.7012	444,545
Next 3,500 gallons	-	153,372	1.0000	153,372
Over 7,000 gallons	-	31,764	1.2500	39,705
	<u>-</u>	<u>921,538</u>		<u>709,442</u>
Total Residential -Metered	40,582	1,301,680		3,289,297
<u>Unmetered</u>				
Unmetered Rate 1	2,830	-	\$ 80.55	227,951
Unmetered Rate 2	20,707	-	\$ 55.61	1,151,454
Unmetered Rate 3	1,370	-	\$ 80.55	110,351
Unmetered Rate 4	2,200	-	\$ 80.55	177,206
Total Residential - Unmetered	<u>27,107</u>	<u>-</u>		<u>1,666,962</u>
Total Residential	67,689	1,301,680		4,956,259
<b><u>COMMERCIAL AND INDUSTRIAL</u></b>				
<u>Metered</u>				
Minimum Charge 1	464	13,782	\$ 80.55	\$ 37,374
Minimum Charge 2	470	13,945	80.55	37,817
Customer Charge	360	-	52.50	18,900
	<u>1,294</u>	<u>27,727</u>		<u>94,091</u>
Over 4,000 Gallons - Rate 1	-	6,732	\$ 0.7012	\$ 4,720
Over 4,000 Gallons - Rate 2	-	8,866	0.7012	6,217
First 3,500 gallons	-	7,597	0.7012	5,327
Next 3,500 gallons	-	5,016	1.0000	5,016
Over 7,000 gallons	-	64,392	1.2500	80,490
	<u>-</u>	<u>92,603</u>		<u>101,770</u>
Total Commercial and Industrial -Metered	1,294	120,330		195,861
<u>Unmetered</u>				
Unmetered Rate 1	-	-	\$ 80.55	\$ -
Unmetered Rate 2	6,527	-	\$ 68.71	448,496
Unmetered Rate 3	132	-	\$ 80.55	10,632
Unmetered Rate 4	36	-	\$ 80.55	2,900
Total Commercial and Industrial - Unmetered	<u>6,695</u>	<u>-</u>		<u>462,028</u>
Total Commercial and Industrial	7,989	120,330		\$ 657,889
Total - All Classes	75,678	1,422,010		\$ 5,614,148

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES  
MINIMUM CHARGE 1 - MONTHLY  
MINIMUM CONSUMPTION UNDER PROPOSED RATES

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 62.50	\$ 80.55	\$ 18.05	28.88%
1,000	62.50	80.55	18.05	28.88%
2,000	62.50	80.55	18.05	28.88%
3,000	62.50	80.55	18.05	28.88%
4,000	62.50	80.55	18.05	28.88%
5,000	65.00	87.56	22.56	34.71%
6,000	67.50	94.57	27.07	40.11%
7,000	70.00	101.58	31.58	45.12%
8,000	72.50	108.60	36.10	49.79%
9,000	75.00	115.61	40.61	54.14%
10,000	77.50	122.62	45.12	58.22%
11,000	80.00	129.63	49.63	62.04%
12,000	82.50	136.64	54.14	65.63%
13,000	85.00	143.66	58.66	69.01%
14,000	87.50	150.67	63.17	72.19%
15,000	90.00	157.68	67.68	75.20%
16,000	92.50	164.69	72.19	78.05%
17,000	95.00	171.70	76.70	80.74%
18,000	97.50	178.72	81.22	83.30%
19,000	100.00	185.73	85.73	85.73%
20,000	102.50	192.74	90.24	88.04%
30,000	127.50	262.86	135.36	106.16%
40,000	152.50	332.98	180.48	118.35%
50,000	177.50	403.10	225.60	127.10%
60,000	202.50	473.22	270.72	133.69%
70,000	227.50	543.34	315.84	138.83%
80,000	252.50	613.46	360.96	142.95%
90,000	277.50	683.58	406.08	146.34%
100,000	302.50	753.70	451.20	149.16%



THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES  
MINIMUM CHARGE 2 - MONTHLY  
MINIMUM CONSUMPTION UNDER PROPOSED RATES

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 62.50	\$ 80.55	\$ 18.05	28.88%
1,000	62.50	80.55	18.05	28.88%
2,000	62.50	80.55	18.05	28.88%
3,000	62.50	80.55	18.05	28.88%
4,000	62.50	80.55	18.05	28.88%
5,000	67.50	87.56	20.06	29.72%
6,000	72.50	94.57	22.07	30.44%
7,000	77.50	101.58	24.08	31.08%
8,000	82.50	108.60	26.10	31.63%
9,000	87.50	115.61	28.11	32.12%
10,000	92.50	122.62	30.12	32.56%
11,000	97.50	129.63	32.13	32.96%
12,000	102.50	136.64	34.14	33.31%
13,000	107.50	143.66	36.16	33.63%
14,000	112.50	150.67	38.17	33.93%
15,000	117.50	157.68	40.18	34.20%
16,000	122.50	164.69	42.19	34.44%
17,000	127.50	171.70	44.20	34.67%
18,000	132.50	178.72	46.22	34.88%
19,000	137.50	185.73	48.23	35.07%
20,000	142.50	192.74	50.24	35.26%
30,000	192.50	262.86	70.36	36.55%
40,000	242.50	332.98	90.48	37.31%
50,000	292.50	403.10	110.60	37.81%
60,000	342.50	473.22	130.72	38.17%
70,000	392.50	543.34	150.84	38.43%
80,000	442.50	613.46	170.96	38.64%
90,000	492.50	683.58	191.08	38.80%
100,000	542.50	753.70	211.20	38.93%

THE YORK WATER COMPANY

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES  
ALL CUSTOMER CLASSES - MONTHLY

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 55.00	\$ 52.50	\$ (2.50)	-4.55%
1,000	57.00	59.51	2.51	4.41%
2,000	59.00	66.52	7.52	12.75%
3,000	61.00	73.54	12.54	20.55%
4,000	67.00	82.04	15.04	22.45%
5,000	77.00	92.04	15.04	19.54%
6,000	87.00	102.04	15.04	17.29%
7,000	97.00	112.04	15.04	15.51%
8,000	109.50	124.54	15.04	13.74%
9,000	122.00	137.04	15.04	12.33%
10,000	134.50	149.54	15.04	11.18%
11,000	147.00	162.04	15.04	10.23%
12,000	159.50	174.54	15.04	9.43%
13,000	172.00	187.04	15.04	8.75%
14,000	184.50	199.54	15.04	8.15%
15,000	197.00	212.04	15.04	7.64%
16,000	209.50	224.54	15.04	7.18%
17,000	222.00	237.04	15.04	6.78%
18,000	234.50	249.54	15.04	6.41%
19,000	247.00	262.04	15.04	6.09%
20,000	259.50	274.54	15.04	5.80%
30,000	384.50	399.54	15.04	3.91%
40,000	509.50	524.54	15.04	2.95%
50,000	634.50	649.54	15.04	2.37%
60,000	759.50	774.54	15.04	1.98%
70,000	884.50	899.54	15.04	1.70%
80,000	1,009.50	1,024.54	15.04	1.49%
90,000	1,134.50	1,149.54	15.04	1.33%
100,000	1,259.50	1,274.54	15.04	1.19%

## APPENDIX

THE YORK WATER COMPANY  
RESPONSES TO RATE STRUCTURE  
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

- a. A description of the allocation methods used. A comparison of the allocated cost of service by class with the present and proposed revenues. A cost of service schedule showing the Rate of Return produced by present and proposed rates by class of service.

RESPONSE

A description of the methods used for the cost of service study is provided in Exhibit No. FVIII-WA and in Statement No. 108. A comparison of the allocated cost of service by class with the present and proposed revenues is provided on Schedule A of Exhibit No. FVIII-WA.

THE YORK WATER COMPANY  
RESPONSES TO RATE STRUCTURE  
AND COST OF SERVICE FILING REQUIREMENTS

- RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:
- b. Indicate if the method used for establishing the allocation factors in the Cost of Service Study deviates from the previous study submitted in the last rate case. If yes, indicate which allocation factors were changed and discuss the reason for the changes.

RESPONSE

The Company has not been required to conduct wastewater cost of service studies in previous cases. However, the methods used for establishing the allocation factors in the cost of service study are recognized and accepted by the Commission.

THE YORK WATER COMPANY  
RESPONSES TO RATE STRUCTURE  
AND COST OF SERVICE FILING REQUIREMENTS

- RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:
- c. Supply the average day, the maximum day and the maximum hour deliveries to the system adjusted for storage for the test year and two prior years. Also provide workpapers, analyses, comparative data or other documentation supporting the estimated maximum day and peak hour demands by customer class reflected in the Company's cost of service study.

RESPONSE

Not applicable.

THE YORK WATER COMPANY

RESPONSES TO RATE STRUCTURE  
AND COST OF SERVICE FILING REQUIREMENTS

- RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:
- d. Explain thoroughly the methodology employed if the Company distinguishes between transmission and distribution mains in its allocation of costs.

RESPONSE

Not applicable.

THE YORK WATER COMPANY  
RESPONSES TO RATE STRUCTURE  
AND COST OF SERVICE FILING REQUIREMENTS

- RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:
- e. Provide a detailed explanation of how storage is utilized to meet base, maximum day and maximum hour demands.

RESPONSE

There is no storage for this system.



THE YORK WATER COMPANY  
RESPONSES TO RATE STRUCTURE  
AND COST OF SERVICE FILING REQUIREMENTS

- RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:
- f. Provide workpapers, calculations and supporting documentation which develop the equivalent meters and equivalent service weights reflected in the Company's cost of service study.

RESPONSE

There are no meter or service equivalents calculated for this study.

THE YORK WATER COMPANY  
RESPONSES TO RATE STRUCTURE  
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

- g. Provide all workpapers and supporting documentation for the fire flow requirement and duration utilized in the cost of service study.

RESPONSE

Because this is a wastewater operation, there is no fire flow requirements.

THE YORK WATER COMPANY  
RESPONSES TO RATE STRUCTURE  
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

- h. Provide a breakdown of the number and size of private fire services according to the general water service class of customer.

RESPONSE

Not applicable.

THE YORK WATER COMPANY  
RESPONSES TO RATE STRUCTURE  
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

- i. Provide a calculation of the Company's base cost of water per unit of consumption.

RESPONSE

The calculation of the average flow cost per hundred gallons is as follows:

Total Flow Cost	\$4,387,743
Pro Forma Usage (Hundred Gallons) (Includes Estimated Unmetered)	2,503,674
Flow Cost per Hundred Gallons	\$1.7525

THE YORK WATER COMPANY  
RESPONSES TO RATE STRUCTURE  
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

- j. Provide a detailed cost analysis that supports the Company's customer charges, by meter size, showing all direct and indirect costs included.

RESPONSE

Please refer to the 'RS1-j Attachment' for the detailed cost analysis that supports the Company's customer charges. The attached also includes the cost of service by cost function.

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS

CALCULATION OF CUSTOMER COSTS

Cost Function (1)	Cost of Service (2)	Number of Units (3)		Cost Per Unit (4)	Cost Per Unit Per Month (5)
Customer Facilities	\$ 290,680	87,661	3/4-inch Equivalents	\$ 3.32	\$ 0.28
Customer Accounting	111,948	75,678	Bills	1.48	1.48
Subtotal	402,628				1.76
I&E Allocated to Customer Function	2,329,886	87,661	3/4-inch Equivalents	26.58	2.22
Total	\$ 2,732,513				\$ 3.98

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
COST OF SERVICE FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2024, ALLOCATED TO COST FUNCTIONS

Account (1)	Factor Ref. (2)	Cost of Service (3)	Flow (4)	I&I (5)	Customer Facilities (6)	Customer Accounting (7)
<b>OPERATION AND MAINTENANCE EXPENSES</b>						
<b>SEWAGE TREATMENT</b>						
Salary and Wages	1	396,222	225,134	171,089	0	0
Purchased Treatment	1	2,051,649	1,165,747	885,902	0	0
Sludge Removal	1	148,211	84,214	63,998	0	0
Electric Expense	1	45,436	25,817	19,619	0	0
Chemicals	1	32,789	18,631	14,158	0	0
Operations - Other Expense	1	439,354	249,641	189,713	0	0
Maintenance - Other Expense	1	59,610	33,870	25,740	0	0
<b>TOTAL SEWAGE TREATMENT EXPENSE</b>		<b>3,173,271</b>	<b>1,803,053</b>	<b>1,370,219</b>	<b>0</b>	<b>0</b>
<b>COLLECTION</b>						
Salary and Wages	2	687	268	418	0	0
Materials and Supplies	2	1,770	691	1,079	0	0
Outside Services	2	32,055	12,521	19,534	0	0
<b>TOTAL COLLECTION EXPENSE</b>		<b>34,512</b>	<b>13,480</b>	<b>21,031</b>	<b>-</b>	<b>-</b>
<b>PUMPING EXPENSE</b>						
Sludge Removal Expense	2	3,360	1,312	2,048	0	0
Electric Expense	2	35,072	13,699	21,373	0	0
Operations and Outside Services Expense	2	10,551	4,121	6,430	0	0
Maintenance - Other Expense	2	59,302	23,163	36,139	0	0
<b>TOTAL PUMPING EXPENSE</b>		<b>108,285</b>	<b>42,296</b>	<b>65,989</b>	<b>-</b>	<b>-</b>
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>						
Contractual Services - Management						
Customer Related	5	107,201	0	0	0	107,201
Employee Related	6	138,662	78,788	59,874	0	0
Other	10	367,415	206,524	160,891	0	0
Contractual Services	10	(28,177)	(15,838)	(12,339)	0	0
<b>TOTAL A &amp; G EXPENSE</b>		<b>585,102</b>	<b>269,474</b>	<b>208,427</b>	<b>0</b>	<b>107,201</b>
<b>Total Operation &amp; Maintenance Expenses</b>		<b>3,901,170</b>	<b>2,128,303</b>	<b>1,665,666</b>	<b>0</b>	<b>107,201</b>

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
COST OF SERVICE FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2024, ALLOCATED TO COST FUNCTIONS

Account (1)	Factor Ref. (2)	Cost of Service (3)	Flow (4)	I&I (5)	Customer Facilities (6)	Customer Accounting (7)
<b>DEPRECIATION EXPENSE</b>						
Structures and Improvements -Pumping	2	26,724	10,438	16,286	0	0
Structures and Improvements - Treatment	3	215,376	122,377	92,999	0	0
Structures and Improvements - General Plant	10	488	274	214	0	0
Power Generation Equipment	2	22,298	8,710	13,588	0	0
Force Mains	3	27,844	15,821	12,023	0	0
Gravity Mains	3	345,631	196,388	149,243	0	0
Manholes	3	43,971	24,984	18,987	0	0
Customer Service Lines	4	71,783	0	71,783	0	0
Pumping Equipment	2	40,583	15,852	24,731	0	0
Treatment Equipment	3	57,355	32,589	24,766	0	0
Outfall Sewer Lines	2	3,896	1,522	2,374	0	0
Office Furniture and Equipment	10	192	108	84	0	0
Transportation Equipment	10	36,783	20,676	16,107	0	0
Tools, Shop, and Garage Equipment	10	825	464	361	0	0
SCADA	10	37,924	21,317	16,607	0	0
Miscellaneous Equipment	10	2,045	1,149	896	0	0
<b>Total Depreciation Expense</b>		<b>933,718</b>	<b>472,668</b>	<b>389,267</b>	<b>71,783</b>	<b>0</b>
<b>Amortization Expense</b>	8	29,481	15,230	12,288	1,963	0
<b>General Price Level Adjustments</b>	9	298,363	158,043	125,849	10,413	4,058
<b>Taxes Other Than Income</b>						
Utility Reg Assessment Fee	9	55,546	29,423	23,429	1,939	755
Property Taxes	8	18,310	9,459	7,632	1,219	0
Payroll Taxes	6	(2,738)	(1,556)	(1,182)	0	0
<b>Total Taxes, Other Than Income</b>		<b>71,118</b>	<b>37,326</b>	<b>29,879</b>	<b>3,158</b>	<b>755</b>
<b>Total Operating Expense</b>		<b>5,233,850</b>	<b>2,811,570</b>	<b>2,222,948</b>	<b>87,317</b>	<b>112,014</b>
<b>Income Taxes</b>	8	406,973	210,242	169,626	27,104	0
<b>Utility Income Available for Return</b>	8	<b>2,649,063</b>	<b>1,368,506</b>	<b>1,104,129</b>	<b>176,428</b>	<b>0</b>
<b>Total Cost of Service</b>		<b>8,289,886</b>	<b>4,390,318</b>	<b>3,496,704</b>	<b>290,849</b>	<b>112,014</b>
<b>Less: Other Revenues</b>	9	4,861	2,575	2,050	170	66
<b>Total Cost of Service Related to Sales of Wastewater Services</b>		<b>8,285,025</b>	<b>4,387,743</b>	<b>3,494,654</b>	<b>290,680</b>	<b>111,948</b>



THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
COST OF SERVICE FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2024, ALLOCATED TO COST FUNCTIONS

Account (1)	Factor Ref. (2)	Cost of Service (3)	Flow (4)	I&I (5)	Customer Facilities (6)	Customer Accounting (7)
<b>RATE BASE</b>						
Land - Collection	2	203,176	79,361	123,815	0	0
Land - Pumping	2	305,427	119,300	186,127	0	0
Land - Treatment	1	148,906	84,609	64,298	0	0
Structures and Improvements - Pumping	2	634,999	248,031	386,968	0	0
Structures and Improvements - Treatment	1	8,529,457	4,846,437	3,683,020	0	0
Structures and Improvements - General Plant	2	10,292	4,020	6,272	0	0
Power Generation Equipment	2	411,464	160,718	250,746	0	0
Force Mains	3	1,082,586	615,125	467,461	0	0
Gravity Mains	3	14,817,631	8,419,378	6,398,253	0	0
Manholes	3	1,681,020	955,156	725,864	0	0
Customer Service Lines	4	2,212,837	0	0	2,212,837	0
Pumping Equipment	2	925,753	361,599	564,154	0	0
Treatment and Disposal Equipment	1	1,927,631	1,095,280	832,351	0	0
Outfall Sewer Lines	2	82,345	32,164	50,181	0	0
Office Furniture and Equipment	10	2,557	1,437	1,120	0	0
Transportation Equipment	10	42,863	24,093	18,770	0	0
Tools, Shop and Garage Equipment	10	15,672	8,809	6,863	0	0
SCADA	10	177,178	99,592	77,586	0	0
Miscellaneous Equipment	10	19,163	10,772	8,391	0	0
<b>TOTAL SEWER UTILITY PLANT IN SERVICE</b>		<b>33,230,957</b>	<b>17,165,880</b>	<b>13,852,241</b>	<b>2,212,837</b>	<b>0</b>
<b>Other Rate Base Items:</b>						
Taxes on Deposits for CIAC	7	18,347	9,478	7,647	1,222	0
Acquisition Adjustment	7	260,414	134,530	108,540	17,344	0
Deferred, Accrued and Prepaid Taxes	7	(155,769)	(80,470)	(64,925)	(10,374)	0
Total Other Rate Base Elements		122,992	63,538	51,263	8,191	0
<b>Total Original Cost Measure of Value</b>		<b>33,353,949</b>	<b>17,229,418</b>	<b>13,903,504</b>	<b>2,221,028</b>	<b>0</b>

THE YORK WATER COMPANY  
RESPONSES TO RATE STRUCTURE  
AND COST OF SERVICE FILING REQUIREMENTS

RS2. Provide a listing of negotiated special rate contracts which includes a comparison of revenues under special rate contracts and under tariff rates. Provide the cost of service treatment of any deficiency in revenues resulting from the negotiated special rate contracts.

RESPONSE

There are no negotiated special rate contracts that are not under a tariff rate.

THE YORK WATER COMPANY  
YORK, PENNSYLVANIA

WASTEWATER OPERATIONS

EXCLUDING WEST MANHEIM

COST OF SERVICE ALLOCATION STUDY

AS OF FEBRUARY 29, 2024

*Prepared by:*



**GANNETT FLEMING**

**Excellence Delivered As Promised**

THE YORK WATER COMPANY  
York, Pennsylvania

WASTEWATER OPERATIONS  
EXCLUDING WEST MANHEIM  
COST OF SERVICE ALLOCATION STUDY  
AS OF FEBRUARY 29, 2024

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS EXCLUDING WEST MANHEIM  
COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES  
FOR THE TWELVE MONTHS ENDED FEBRUARY 29, 2024

Customer Classification (1)	Cost of Service			Revenues, Present Rates		Revenues, Proposed Rates		Proposed Increase	
	Amount (Schedule B) (2)	Contrib. From Water Rates (3)	Amount to be Recovered Under Proposed Rates (4)	Amount (6)	Percent (7)	Amount (8)	Percent (9)	Amount (10)	Percent Increase (11)
Residential	\$ 5,183,146	\$ 1,919,727	\$ 3,263,419	\$ 2,042,811	85.8%	\$ 3,263,419	84.8%	\$ 1,220,608	59.8%
Non-Residential	1,336,100	\$ 751,129	\$ 584,970	336,874	14.2%	584,490	15.2%	247,616	73.5%
Total Sales	6,519,245	2,670,856	3,848,389	2,379,685	100.0%	3,847,909	100.0%	1,468,224	61.7%
Other Revenues	4,861	0	4,861	4,861		4,861		0	0.0%
Total	\$ 6,524,106	\$ 2,670,856	\$ 3,853,250	\$ 2,384,546		\$ 3,852,770		\$ 1,468,224	61.6%

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS EXCLUDING WEST MANHEIM  
COST OF SERVICE FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2024, ALLOCATED TO CUSTOMER CLASSES

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Non-Residential (5)
<b>OPERATION AND MAINTENANCE EXPENSES</b>				
<b>SEWAGE TREATMENT</b>				
Salary and Wages	1	\$ 396,222	\$ 316,027	\$ 80,195
Purchased Treatment	1	830,772	662,624	168,148
Sludge Removal	1	130,098	103,766	26,332
Electric Expense	1	17,133	13,666	3,468
Chemicals	1	32,789	26,153	6,636
Operations - Other Expense	1	439,354	350,429	88,925
Maintenance - Other Expense	1	59,610	47,545	12,065
		<u>1,905,978</u>	<u>1,520,208</u>	<u>385,770</u>
<b>TOTAL SEWAGE TREATMENT EXPENSE</b>				
<b>COLLECTION</b>				
Salary and Wages	2	687	536	151
Materials and Supplies	2	1,770	1,381	389
Outside Services	2	32,055	25,013	7,042
		<u>34,512</u>	<u>26,929</u>	<u>7,582</u>
<b>TOTAL COLLECTION EXPENSE</b>				
<b>PUMPING EXPENSE</b>				
Sludge Removal Expense	2	3,360	2,622	738
Electric Expense	2	35,072	27,367	7,705
Operations and Outside Services Expense	2	8,287	6,466	1,821
Maintenance - Other Expense	2	32,132	25,072	7,059
		<u>78,851</u>	<u>61,527</u>	<u>17,323</u>
<b>TOTAL PUMPING EXPENSE</b>				
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>				
Allocation From Water				
Customer Related	5	107,201	91,089	16,112
Employee Related	6	138,662	110,597	28,065
Other	10	367,415	292,793	74,622
Administrative and General Capitalized	10	(28,177)	(22,454)	(5,723)
		<u>585,102</u>	<u>472,025</u>	<u>113,077</u>
<b>TOTAL A &amp; G EXPENSE</b>				
		<u>2,604,442</u>	<u>2,080,690</u>	<u>523,753</u>
<b>Total Operation &amp; Maintenance Expenses</b>				

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS EXCLUDING WEST MANHEIM  
COST OF SERVICE FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2024, ALLOCATED TO CUSTOMER CLASSES

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Non-Residential (5)
<b>DEPRECIATION EXPENSE</b>				
Structures and Improvements - Pumping	2	2,091	2,091	589
Structures and Improvements - Treatment	3	215,376	171,784	43,592
Structures and Improvements - General Plant	10	488	389	99
Power Generation Equipment	2	16,912	13,196	3,716
Force Mains	3	6,992	5,577	1,415
Gravity Mains	3	183,889	146,670	37,219
Manholes	3	10,517	8,388	2,129
Customer Service Lines	4	30,072	20,852	9,220
Pumping Equipment	2	32,419	25,297	7,122
Treatment Equipment	3	57,355	45,746	11,609
Outfall Sewer Lines	2	3,896	3,040	856
Office Furniture and Equipment	10	192	153	39
Transportation Equipment	10	32,458	25,866	6,592
Tools, Shop, and Garage Equipment	10	825	657	168
SCADA	10	37,924	30,222	7,702
Miscellaneous Equipment	10	2,045	1,630	415
<b>Total Depreciation Expense</b>		<b>634,040</b>	<b>501,558</b>	<b>132,482</b>
<b>Amortization Expense</b>	8	29,481	23,364	6,117
<b>General Price Level Adjustments</b>	9	298,363	237,228	61,135
<b>Taxes Other Than Income</b>				
Utility Reg Assessment Fee	9	55,546	44,165	11,381
Property Taxes	8	18,310	14,511	3,799
Payroll Taxes	6	(2,738)	(2,184)	(554)
<b>Total Taxes, Other Than Income</b>		<b>71,118</b>	<b>56,492</b>	<b>14,627</b>
<b>Total Operating Expense</b>		<b>3,637,444</b>	<b>2,899,331</b>	<b>738,113</b>
<b>Income Taxes</b>	8	358,038	283,745	74,293
<b>Utility Income Available for Return</b>	8	2,528,625	2,003,935	524,690
<b>Total Cost of Service</b>		<b>6,524,106</b>	<b>5,187,011</b>	<b>1,337,096</b>
<b>Less: Misc Revenues</b>	9	4,861	3,865	996
<b>Total Cost of Service Related to Sales of Wastewater Services</b>		<b>6,519,245</b>	<b>5,183,146</b>	<b>1,336,100</b>

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS EXCLUDING WEST MANHEIM  
COST OF SERVICE FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2024, ALLOCATED TO CUSTOMER CLASSES

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Non-Residential (5)
<b>RATE BASE</b>				
Land - Collection	2	0	0	0
Land - Pumping	2	305,427	238,325	67,102
Land - Treatment	3	148,906	118,768	30,139
Structures and Improvements - Pumping	2	74,672	58,266	16,405
Structures and Improvements - Treatment	3	8,529,457	6,803,095	1,726,362
Structures and Improvements - General Plant	10	10,292	8,202	2,090
Power Generation Equipment	2	350,844	273,763	77,080
Force Mains	3	254,245	202,786	51,459
Gravity Mains	3	7,979,647	6,364,566	1,615,080
Manholes	3	361,479	288,316	73,163
Customer Service Lines	4	797,311	552,856	244,456
Pumping Equipment	2	796,144	621,231	174,913
Treatment and Disposal Equipment	3	1,927,631	1,537,478	390,153
Outfall Sewer Lines	2	82,345	64,254	18,091
Office Furniture and Equipment	10	2,557	2,038	519
Transportation Equipment	10	38,538	30,711	7,827
Tools, Shop and Garage Equipment	10	15,672	12,489	3,183
SCADA	10	177,178	141,193	35,985
Miscellaneous Equipment	10	19,163	15,271	3,892
<b>TOTAL SEWER UTILITY PLANT IN SERVICE</b>		<b>21,871,507</b>	<b>17,333,607</b>	<b>4,537,900</b>
<b>Other Rate Base Items:</b>				
Taxes on Deposits for CIAC	7	18,347	14,540	3,807
Acquisition Adjustment	7	260,414	206,378	54,036
Deferred, Accrued and Prepaid Taxes	7	(155,769)	(123,447)	(32,322)
Total Other Rate Base Elements		122,992	97,471	25,521
<b>Total Original Cost Measure of Value</b>		<b>\$ 21,994,499</b>	<b>\$ 17,431,078</b>	<b>\$ 4,563,421</b>



THE YORK WATER COMPANY  
WASTEWATER OPERATIONS EXCLUDING WEST MANHEIM  
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1. ALLOCATION OF COSTS ASSOCIATED WITH WASTEWATER TREATMENT

Factors are based on the pro forma test year average daily consumption for each customer classification with adjustments. The detail regarding calculation of adjusted flows can be found on the following page.

Classification (1)	Total Adjusted Average Daily Customer Flow 100 gallons (a) (2)	I&I Gallons Per Day 100 gallons (b) (3)	Total I&I And Average Flow (4)=(2)+(3)	Allocation Factor (7)
Residential	3,699	2,484	6,183	0.7976
Non-Residential	706	863	1,569	0.2024
Total	<u>4,404</u>	<u>3,347</u>	<u>7,751</u>	<u>1.0000</u>

(a) Customer Flow.

(b) Allocation based on Factor 1A for Residential, Non-Residential and Large Industrial.

FACTOR 1A. ALLOCATION OF INFILTRATION AND INFLOW BY CUSTOMER CLASS.

Factors are based on a 1/3-2/3 weighting of flow and number of customers, as follows:

Customer Classification (1)	Total Adjusted Average Daily Flow 100 gallons (2)	Average Daily Flow Factor (3)	Average Daily Flow Weight (4)=(3) x 0.3333	Number of Service Equivalents (5)	Number of Customers Factor (6)	Number of Customers Weight (7)=(6) x 0.6667	Allocation Factor (8)=(4)+(7)
Residential	3,699	0.8398	0.2799	43,125	0.6934	0.4623	0.7422
Non-Residential	706	0.1602	0.0534	19,071	0.3066	0.2044	0.2578
Total	<u>4,404</u>	<u>1.0000</u>	<u>0.3333</u>	<u>62,197</u>	<u>1.0000</u>	<u>0.6667</u>	<u>1.0000</u>

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS EXCLUDING WEST MANHEIM  
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 2. ALLOCATION OF COSTS ASSOCIATED WITH THE COLLECTION SYSTEM

Factors are based on peak daily flow for each customer classification.

Customer Classification (1)	Ave. Flow Consumption, 100 gpd (2)	Peak I&I Flow 100 gallons (a) (3)	Total Peak I&I And Average (4)=(2)+(3)	Allocation Factor (5)
Residential	3,699	5,100	8,799	0.7803
Non-Residential	706	1,771	2,477	0.2197
Total	4,404	6,871	11,276	1.0000

(a) Allocation based on Factor 1A.



FACTOR 3. ALLOCATION OF CAPITAL COSTS ASSOCIATED WITH PROJECTED AVERAGE DAILY FLOW INCLUDING INFILTRATION AND INFLOW

Factors are based on the projected average daily consumption for each customer classification.

Classification (1)	Total Average Daily Flow 100 gallons (2)	Direct I&I Gallons Per Day 100 gallons (a) (3)	Total Direct I&I And Average (4)=(2)+(3)	Allocation Factor (7)
Residential	3,699	2,484	6,183	0.7976
Non-Residential Bulk Customer	706	863	1,569	0.2024
Total	4,404	3,347	7,751	1.0000

(a) Allocation based on Factor 1A.

FACTOR 3A. NOT USED IN THIS ALLOCATION

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS EXCLUDING WEST MANHEIM  
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 4. ALLOCATION OF COSTS ASSOCIATED WITH CUSTOMER FACILITIES.

Factors are based on the estimated relative cost of customer facilities, as follows:

Customer Classification <u>(1)</u>	Number of Customers <u>(2)</u>	Service Equiv. Ratio (a) <u>(3)</u>	Service Equivalents <u>(2)X(3)=(4)</u>	Allocation Factor <u>(5)</u>
Residential	43,125	1.0	43,125	0.6934
Non-Residential	7,629	2.5	19,071	0.3066
	<hr/>		<hr/>	
Total	<u>50,754</u>		<u>62,197</u>	<u>1.0000</u>

(a) Based on ratio by class for Coatesville service area.

FACTOR 5. ALLOCATION OF COSTS ASSOCIATED WITH BILLING AND COLLECTING.

Factors are based on the number of customers.

Customer Classification <u>(1)</u>	Number of Customers <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	43,125	0.8497
Non-Residential	7,629	0.1503
Bulk Customer	0	0.0000
	<hr/>	<hr/>
Total	<u>50,754</u>	<u>1.0000</u>

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS EXCLUDING WEST MANHEIM  
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 6. ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification <hr/> (1)	Direct Labor Expense <hr/> (2)	Allocation Factor <hr/> (3)
Residential	\$ 979,186	0.7976
Non-Residential	248,494	0.2024
	<hr/>	<hr/>
Total	<u>\$ 1,227,681</u>	<u>1.0000</u>

FACTOR 7. ALLOCATION OF ORGANIZATION, FRANCHISES AND CONSENTS,  
MISCELLANEOUS INTANGIBLE PLANT AND OTHER RATE BASE ELEMENTS.

Factors are based on the allocation of the original cost less depreciation other than those items being allocated, as follows:

Customer Classification <hr/> (1)	Original Cost Less Depreciation <hr/> (2)	Allocation Factor <hr/> (3)
Residential	\$ 17,333,607	0.7925
Non-Residential	4,537,900	0.2075
	<hr/>	<hr/>
Total	<u>\$ 21,871,507</u>	<u>1.0000</u>

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS EXCLUDING WEST MANHEIM  
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 8. ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

Factors are based on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below.

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$ 17,431,078	0.7925
Non-Residential	4,563,421	0.2075
	<hr/>	<hr/>
Total	<u>\$ 21,994,499</u>	<u>1.0000</u>

FACTOR 9. ALLOCATION OF REGULATORY COMMISSION EXPENSES, ASSESSMENTS WATER REVENUES FROM WATER RATES, AND OTHER WATER REVENUES.

The factors are based on the allocation of the total cost of service, excluding those items being allocated.

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$ 4,867,744	0.7951
Non-Residential	1,254,663	0.2049
	<hr/>	<hr/>
Total	<u>\$ 6,122,406</u>	<u>1.0000</u>

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS EXCLUDING WEST MANHEIM  
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 10. ALLOCATION OF ADMINISTRATIVE AND GENERAL EXPENSES

Factors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal.

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 1,435,092	0.7969
Non-Residential	365,796	0.2031
	<hr/>	<hr/>
Total	<u>\$ 1,800,888</u>	<u>1.0000</u>

FACTOR 11. ALLOCATION OF CASH WORKING CAPITAL

Factors are based on the allocation of operation and maintenance expenses including purchased water, power, chemicals and waste disposal.

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 2,080,690	0.7989
Commercial	523,753	0.2011
	<hr/>	<hr/>
Total	<u>\$ 2,604,442</u>	<u>1.0000</u>

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
COMPARISON OF PRESENT AND PROPOSED BASE RATES  
EXCLUDING WEST MANHEIM

Fixed Charges <hr/> (1)	Present Base Rate Per Month <hr/> (2)	Proposed Base Rate Per Month <hr/> (3)	Proposed Allowance <hr/> (4)
Minimum Charge 1	\$ 62.50	\$ 87.22	4,000
Minimum Charge 2	\$ 55.00	\$ 87.22	4,000
			-
Flat Rate Charge 1	\$ 62.50	\$ 87.22	
Flat Rate Charge 2 - Res.	\$ 32.71	\$ 58.88	
Flat Rate Charge 2 - Com.	\$ 40.42	\$ 72.76	
Flat Rate Charge 3	\$ 79.50	\$ 87.22	
Flat Rate Charge 4	\$ 45.00	\$ 87.22	

CONSUMPTION CHARGES:

Rate Block, 100 Gallons Per Month <hr/> (1)	Present Rate Per 100 gallons <hr/> (2)	Proposed Rate Per 100 gallons <hr/> (3)
Over 4,000 Gallons - Rate 1	\$ 0.2500	\$ 0.8680
Over 4,000 Gallons - Rate 2	0.5000	0.8680

**THE YORK WATER COMPANY  
WASTEWATER OPERATIONS EXCLUDING WEST MANHEIM  
APPLICATION OF PRESENT RATES TO CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED FEBRUARY 29, 2020**

Rate Block, 100 Gallons (1)	Pro Forma Number of Bills (2)	Pro Forma Consumption, 100 Gallons (3)	Present Base Rates (4)	Revenue at Present Base Rates (5)
<b><u>RESIDENTIAL</u></b>				
<u>Metered</u>				
Minimum Charge 1	8,102	192,282	\$ 62.50	\$ 506,396
Minimum Charge 2	7,916	187,860	55.00	435,380
	16,018	380,142		941,776
Over 4,000 Gallons - Rate 1	-	49,174	0.2500	12,294
Over 4,000 Gallons - Rate 2	-	53,250	0.5000	26,625
	-	102,424		38,919
Total Residential -Metered	16,018	482,566		980,695
<u>Unmetered</u>				
Unmetered Rate 1	2,830	-	\$ 62.50	176,875
Unmetered Rate 2	20,707	-	\$ 32.71	677,326
Unmetered Rate 3	1,370	-	\$ 79.50	108,915
Unmetered Rate 4	2,200	-	\$ 45.00	99,000
Total Residential - Unmetered	27,107	-		1,062,116
Total Residential	43,125	482,566		2,042,811
<b><u>COMMERCIAL AND INDUSTRIAL</u></b>				
<u>Metered</u>				
Minimum Charge 1	464	13,782	\$ 62.50	\$ 29,000
Minimum Charge 2	470	13,945	55.00	25,823
Customer Charge	-	-	-	-
	934	27,727		54,823
Over 4,000 Gallons - Rate 1	-	6,732	\$ 0.2500	\$ 1,683
Over 4,000 Gallons - Rate 2	-	8,866	0.5000	4,433
	-	15,598		6,116
Total Commercial and Industrial -Metered	934	43,325		60,939
<u>Unmetered</u>				
Unmetered Rate 1	-	-	\$ 62.50	\$ -
Unmetered Rate 2	6,527	-	\$ 40.42	263,821
Unmetered Rate 3	132	-	\$ 79.50	10,494
Unmetered Rate 4	36	-	\$ 45.00	1,620
Total Commercial and Industrial - Unmetered	6,695	-		275,935
Total Commercial and Industrial	7,629	43,325		\$ 336,874
Total - All Classes	50,754	525,891		2,379,685



**THE YORK WATER COMPANY  
WASTEWATER OPERATIONS EXCLUDING WEST MANHEIM  
APPLICATION OF PROPOSED RATES TO CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED FEBRUARY 29, 2020**

Rate Block, 100 Gallons (1)	Pro Forma Number of Bills (2)	Pro Forma Consumption, 100 Gallons (3)	Proposed Base Rates (4)	Revenue at Proposed Base Rates (5)
<b><u>RESIDENTIAL</u></b>				
<u>Metered</u>				
Minimum Charge 1	8,102	192,282	\$ 87.22	\$ 706,686
Minimum Charge 2	7,916	187,860	87.22	690,434
	16,018	380,142		1,397,120
Over 4,000 Gallons - Rate 1	-	49,174	0.8680	42,683
Over 4,000 Gallons - Rate 2	-	53,250	0.8680	46,221
	-	102,424		88,904
Total Residential -Metered	16,018	482,566		1,486,024
<u>Unmetered</u>				
Unmetered Rate 1	2,830	-	\$ 87.22	246,833
Unmetered Rate 2	20,707	-	\$ 58.88	1,219,187
Unmetered Rate 3	1,370	-	\$ 87.22	119,491
Unmetered Rate 4	2,200	-	\$ 87.22	191,884
Total Residential - Unmetered	27,107	-		1,777,395
Total Residential	43,125	482,566		3,263,419
<b><u>COMMERCIAL AND INDUSTRIAL</u></b>				
<u>Metered</u>				
Minimum Charge 1	464	13,782	\$ 87.22	\$ 40,470
Minimum Charge 2	470	13,945	87.22	40,950
Customer Charge	-	-	-	-
	934	27,727		81,420
Over 4,000 Gallons - Rate 1	-	6,732	\$ 0.8680	\$ 5,843
Over 4,000 Gallons - Rate 2	-	8,866	0.8680	7,696
	-	15,598		13,539
Total Commercial and Industrial -Metered	934	43,325		94,959
<u>Unmetered</u>				
Unmetered Rate 1	-	-	\$ 87.22	\$ -
Unmetered Rate 2	6,527	-	\$ 72.76	474,878
Unmetered Rate 3	132	-	\$ 87.22	11,513
Unmetered Rate 4	36	-	\$ 87.22	3,140
Total Commercial and Industrial - Unmetered	6,695	-		489,531
Total Commercial and Industrial	7,629	43,325		\$ 584,490
Total - All Classes	50,754	525,891		3,847,909

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS EXCLUDING WEST MANHEIM  
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES  
MINIMUM CHARGE 1 - MONTHLY  
MINIMUM CONSUMPTION UNDER PROPOSED RATES

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 62.50	\$ 87.22	\$ 24.72	39.55%
1,000	62.50	87.22	24.72	39.55%
2,000	62.50	87.22	24.72	39.55%
3,000	62.50	87.22	24.72	39.55%
4,000	62.50	87.22	24.72	39.55%
5,000	65.00	95.90	30.90	47.54%
6,000	67.50	104.58	37.08	54.93%
7,000	70.00	113.26	43.26	61.80%
8,000	72.50	121.94	49.44	68.19%
9,000	75.00	130.62	55.62	74.16%
10,000	77.50	139.30	61.80	79.74%
11,000	80.00	147.98	67.98	84.98%
12,000	82.50	156.66	74.16	89.89%
13,000	85.00	165.34	80.34	94.52%
14,000	87.50	174.02	86.52	98.88%
15,000	90.00	182.70	92.70	103.00%
16,000	92.50	191.38	98.88	106.90%
17,000	95.00	200.06	105.06	110.59%
18,000	97.50	208.74	111.24	114.09%
19,000	100.00	217.42	117.42	117.42%
20,000	102.50	226.10	123.60	120.59%
30,000	127.50	312.90	185.40	145.41%
40,000	152.50	399.70	247.20	162.10%
50,000	177.50	486.50	309.00	174.08%
60,000	202.50	573.30	370.80	183.11%
70,000	227.50	660.10	432.60	190.15%
80,000	252.50	746.90	494.40	195.80%
90,000	277.50	833.70	556.20	200.43%
100,000	302.50	920.50	618.00	204.30%

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS EXCLUDING WEST MANHEIM  
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES  
MINIMUM CHARGE 2 - MONTHLY  
MINIMUM CONSUMPTION UNDER PROPOSED RATES

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 62.50	\$ 87.22	\$ 24.72	39.55%
1,000	62.50	87.22	24.72	39.55%
2,000	62.50	87.22	24.72	39.55%
3,000	62.50	87.22	24.72	39.55%
4,000	62.50	87.22	24.72	39.55%
5,000	67.50	95.90	28.40	42.07%
6,000	72.50	104.58	32.08	44.25%
7,000	77.50	113.26	35.76	46.14%
8,000	82.50	121.94	39.44	47.81%
9,000	87.50	130.62	43.12	49.28%
10,000	92.50	139.30	46.80	50.59%
11,000	97.50	147.98	50.48	51.77%
12,000	102.50	156.66	54.16	52.84%
13,000	107.50	165.34	57.84	53.80%
14,000	112.50	174.02	61.52	54.68%
15,000	117.50	182.70	65.20	55.49%
16,000	122.50	191.38	68.88	56.23%
17,000	127.50	200.06	72.56	56.91%
18,000	132.50	208.74	76.24	57.54%
19,000	137.50	217.42	79.92	58.12%
20,000	142.50	226.10	83.60	58.67%
30,000	192.50	312.90	120.40	62.55%
40,000	242.50	399.70	157.20	64.82%
50,000	292.50	486.50	194.00	66.32%
60,000	342.50	573.30	230.80	67.39%
70,000	392.50	660.10	267.60	68.18%
80,000	442.50	746.90	304.40	68.79%
90,000	492.50	833.70	341.20	69.28%
100,000	542.50	920.50	378.00	69.68%

# THE YORK WATER COMPANY

YORK, PENNSYLVANIA

WATER OPERATIONS  
COST OF SERVICE ALLOCATION STUDY  
AS OF FEBRUARY 29, 2024  
AND  
PROPOSED CUSTOMER RATES

*Prepared by:*



**GANNETT FLEMING**

**Excellence Delivered As Promised**

THE YORK WATER COMPANY

York, Pennsylvania

WATER OPERATIONS

COST OF SERVICE ALLOCATION STUDY

AS OF FEBRUARY 29, 2024

AND

PROPOSED CUSTOMER RATES

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania



**Gannett Fleming**  
**Valuation and Rate Consultants, LLC**

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May 27, 2022

The York Water Company  
130 East Market Street  
York, PA 17405

Attention Mr. Matthew E. Poff  
Chief Financial Officer

Ladies and Gentlemen:

Pursuant to your request, we have conducted a cost of service allocation study based on proforma revenue requirements estimated for the test year ended February 29, 2024, and have prepared proposed rate schedules designed to produce the pro forma revenue requirements.

The attached report presents the results of the study, as well as supporting schedules which set forth the detailed cost allocation calculations. Schedule A presents a comparison of the cost of service by customer classification with the pro forma revenues produced by each classification under present and proposed rates.

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink, appearing to read "C. Heppenstall".

CONSTANCE E. HEPPENSTALL  
Senior Project Manager, Rate Studies

A handwritten signature in black ink, appearing to read "G. R. Herbert".

GREGORY R. HERBERT  
Analyst, Rate Studies

CEH:mle  
070998.200

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PART I. INTRODUCTION

THE YORK WATER COMPANY  
WATER OPERATIONS  
COST OF SERVICE ALLOCATION STUDY  
AS OF FEBRUARY 29, 2024  
AND PROPOSED CUSTOMER RATES

PART I. INTRODUCTION

PLAN OF REPORT

The report sets forth the results of the cost of service allocation study as of February 29, 2024, prepared for The York Water Company. Part I, Introduction, contains statements with respect to the basis of the study, the procedures employed, and a summary of the results of the study. Part II, Cost of Service by Customer Classification, presents detailed schedules of the allocation of costs to customer classifications, as well as the bases for the allocations. Part III, Proposed Customer Rates, sets forth the proposed rate structure, the application of present and proposed rates to the consumption analysis and comparisons of customers' bills under present and proposed rates.

BASIS OF THE STUDY

The purpose of the study was to allocate costs to several customer classifications within the gravity and repumped service areas based on considerations of quantity of water consumed, variability of rate of flow, and costs associated with metering, billing and accounting. The allocation study was based on recognized procedures for allocating the several categories of costs to customer classifications in proportion to each classification's use of the facilities, commodities and services which entail the total cost of providing water service.

## ALLOCATION PROCEDURES

The allocation study was based on the Base-Extra Capacity Method for allocating costs to customer classifications. The method is described in the 2017 and prior editions of the Water Rates Manual, published by the American Water Works Association. The four basic categories of cost responsibility are base, extra capacity, customer and fire protection costs. The following discussions present a brief description of these costs and the manner in which they were allocated.

Base Costs are costs that tend to vary with the quantity of water used, plus costs associated with supplying, treating, pumping and distributing water to customers under average load conditions, without the elements necessary to meet peak demands. Base costs were allocated to customer classifications on the basis of average daily usage.

Extra Capacity Costs are costs associated with meeting usage requirements in excess of the average. They include operating and capital costs for additional plant and system capacity beyond that required for average use. The extra capacity costs in this study are subdivided into costs necessary to meet maximum day extra demand and costs to meet maximum hour extra demand. The extra capacity costs were allocated to customer classifications on the bases of each classification's maximum day and hour usage in excess of average usage. (Extra capacity costs related to fire protection are allocated directly to the fire protection classifications.)

Customer Costs are costs associated with serving customers regardless of their usage or demand characteristics. Customer costs include the operating and capital costs related to meters and services, meter reading costs, and billing and collecting costs. The customer costs were allocated on the bases of the relative cost of meters and services, the number of meter readings and the number of bills.

Fire Protection Costs are costs associated with providing the facilities to meet the potential peak demand of fire protection service. Fire protection costs are subdivided into costs to meet Public Fire Protection and Private Fire Protection demands. Operating and capital costs for hydrants were allocated to Public Fire Protection for the gravity and repumped service areas on the basis of the number of hydrants. The extra capacity costs assigned to fire protection service were allocated to Public and Private Fire Protection on the basis of the total relative demands of the hydrants and fire service lines.

Public fire costs exceeding 25% of the public fire cost of service were reallocated to the other classifications within the gravity and repumped service areas. Such costs cannot be recovered from public hydrant rates, in accordance with Section 1328 of the Public Utility Code, and therefore have become the permanent responsibility of the remaining classes.

## RESULTS OF STUDY

The data summarized in Schedule A, "Comparison of Pro Forma Cost of Service with Revenues Under Present and Proposed Rates for the Twelve Months Ended February 29, 2024," constitute the principal results of the allocation study.

The cost of service by customer classification, shown in column 2 of Schedule A, is developed in Schedule D, "Cost of Service as of February 29, 2024, at Proposed Revenue Level Allocated to Residential, Commercial, Industrial and Fire Protection Customer Classifications". The allocation of the total cost of service to the several customer classifications was performed by applying the allocation factors referenced in column 2 to the cost of service by account in column 3. The bases of the allocation factors are presented in Schedule E.

Schedule F, "Summary of Average Daily Send-Out and Maximum Daily and Hourly Usage for the Years 2000-2021," presents the experienced maximum day and hour ratios for the overall system. Schedule G, "Basis for Allocation of Demand-Related Costs of Fire Service to Private and Public Fire Protection," presents the calculation of the total relative demand of fire hydrants and fire service lines.

Schedule H, "Calculation of Unrecovered Wastewater Cost of Service," determines the portion of the wastewater cost of service that will be recovered from water customers.

## DESIGN OF PROPOSED RATES

The results of the cost of service allocation study were discussed with Company management in order that it be afforded the opportunity of performing its role in the design of proposed rates. The rate design guidelines developed during the discussion were (1) increase the existing public fire hydrant rates so that such rates are sufficient to recover 25% of the cost of service in accordance with Section 1328 of the Public Utility Code; and (2) increase all other rates by varying percentages to achieve the total revenue requirement and to move revenues by class toward the indicated cost of service for each classification.

The proposed rate structure, as presented in Part III, Proposed Customer Rates, Schedule I, consists of customer charges by meter size and consumption charges by class and service area. The revenues resulting from the proposed rate structure are shown in columns 6 and 7 of Schedule A, and reflect the movement toward cost of service with each classification's increase indicated in column 9.

Pursuant to Section 1328 of the Public Utility Code, public fire hydrant rates were increased so that existing rates are sufficient to recover 25% of the cost of service.

The application of the present and proposed base rates to the pro forma consumption analysis is set forth in Schedule J. Comparisons of bills under present and proposed base rates are shown in Schedule K.

**THE YORK WATER COMPANY**  
**WATER OPERATIONS**  
**COMPARISON OF PRO FORMA COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES**  
**FOR THE TWELVE MONTHS ENDED FEBRUARY 29, 2024**

Customer Classification (1)	Pro Forma Cost of Service 12 Months Ending 2/29/2024		Pro Forma Revenues, 12 Months Ending 2/29/2024		Under Present Rates*		Under Proposed Rates		Proposed Increase	
	Amount (Schedule D) (2)	Percent of Total (3)	Amount (Schedule J) (4)	Percent of Total (5)	Amount (Schedule K) (6)	Percent of Total (7)	Amount (8)	Percent Increase (9)		
<b><u>Residential</u></b>										
Gravity	\$ 13,310,919	18.7%	\$ 9,781,992	18.6%	\$ 13,311,230	18.7%	\$ 3,529,238	36.1%		
Repumped	32,762,926	45.9%	24,687,304	47.1%	32,762,201	45.9%	8,074,897	32.7%		
Total	46,073,845	64.6%	34,469,296	65.7%	46,073,431	64.6%	11,604,135	33.7%		
<b><u>Commercial</u></b>										
Gravity	5,264,818	7.4%	3,610,022	6.9%	5,264,408	7.4%	1,654,386	45.8%		
Repumped	9,997,001	13.9%	6,957,041	13.2%	9,997,650	13.9%	3,040,609	43.7%		
Total	15,261,819	21.3%	10,567,063	20.1%	15,262,058	21.3%	4,694,995	44.4%		
<b><u>Industrial</u></b>										
Gravity	1,239,134	1.7%	851,750	1.6%	1,238,985	1.7%	387,235	45.5%		
Repumped	4,528,773	6.3%	3,223,353	6.1%	4,528,700	6.3%	1,305,347	40.5%		
Total	5,767,906	8.0%	4,075,104	7.7%	5,767,685	8.0%	1,692,581	41.5%		
<b><u>Private Fire</u></b>										
Gravity	914,559	1.3%	673,909	1.3%	914,517	1.3%	240,608	35.7%		
Repumped	1,683,036	2.4%	1,345,427	2.6%	1,683,139	2.4%	337,712	25.1%		
Total	2,597,596	3.7%	2,019,336	3.9%	2,597,656	3.7%	578,320	28.6%		
<b><u>Public Fire</u></b>										
Gravity	323,759	0.5%	268,062	0.5%	323,794	0.5%	55,732	20.8%		
Repumped	1,329,248	1.9%	1,124,463	2.1%	1,329,176	1.9%	204,713	18.2%		
Total	1,653,008	2.4%	1,392,525	2.6%	1,652,970	2.4%	260,445	18.7%		
<b>Total Sales</b>	\$ 71,354,174	100.0%	\$ 52,523,324	100.0%	\$ 71,353,800	100.0%	\$ 18,830,476	35.9%		
<b>Other Revenue</b>	1,142,025		1,119,149		1,142,025		22,876	2.0%		
<b>Total</b>	\$ 72,496,199		\$ 53,642,473		\$ 72,495,825		\$ 18,853,352	35.1%		

\* Present base rate revenue from Schedule J (excludes DSIC and STAS surcharges).

**THE YORK WATER COMPANY**  
**WATER OPERATIONS**  
**DEVELOPMENT OF RATE OF RETURN BY CUSTOMER CLASSIFICATION**  
**UNDER PRESENT RATES**

Item (1)	Gravity System				Repumping System						
	Cost of Service (2)	Residential (3)	Commercial (4)	Industrial (5)	Fire Protection		Residential (8)	Commercial (9)	Industrial (10)	Fire Protection	
					Private (6)	Public (7)				Private (11)	Public (12)
1. Revenues From Sales	\$ 52,523,324	\$ 9,781,992	\$ 3,610,022	\$ 851,750	\$ 673,909	\$ 268,062	\$ 24,687,304	\$ 6,957,041	\$ 3,223,353	\$ 1,345,427	\$ 1,124,463
2. Other Revenues	1,119,149	206,147	78,005	19,137	14,101	18,690	471,386	140,565	69,387	25,069	76,662
3. Total Operating Revenues	53,642,473	9,988,139	3,688,027	870,888	688,010	286,752	25,158,690	7,097,606	3,292,741	1,370,496	1,201,124
4. Less: Operating Expenses	38,042,360	8,020,942	2,848,852	672,309	431,931	(167,199)	18,982,786	4,991,711	2,254,642	705,724	(699,338)
5. Return And Income Taxes (Ln 3 - Ln 4)	15,600,113	1,967,198	839,175	198,579	256,079	453,950	6,175,904	2,105,895	1,038,099	664,771	1,900,462
6. Less: Taxable Exclusions (Factor 24)	6,200,718	915,846	424,749	111,613	97,351	161,219	2,297,986	876,782	452,652	196,563	665,957
7. Taxable Income	9,399,395	1,051,351	414,426	86,966	158,728	292,732	3,877,918	1,229,113	585,446	468,209	1,234,505
8. Less: Income Taxes (Tax. Inc.)	(850,847)	(125,670)	(58,283)	(15,315)	(13,358)	(22,122)	(315,324)	(120,310)	(62,112)	(26,972)	(91,381)
9. Net Return (Line 5 - Line 8)	16,450,960	2,092,868	897,458	213,894	269,438	476,073	6,491,228	2,226,205	1,100,211	691,743	1,991,843
10. Original Cost Measure Of Value	350,621,588	51,792,150	24,033,014	6,313,422	5,501,538	9,119,577	129,923,344	49,563,649	25,580,710	11,120,925	37,673,257
11. Rate Of Return, Percent	4.69	4.04	3.73	3.39	4.90	5.22	5.00	4.49	4.30	6.22	5.29
12. Relative Rate Of Return	1.00	0.86	0.80	0.72	1.04	1.11	1.06	0.96	0.92	1.33	1.13

**THE YORK WATER COMPANY  
WATER OPERATIONS  
DEVELOPMENT OF RATE OF RETURN BY CUSTOMER CLASSIFICATION  
UNDER PROPOSED RATES**

Item (1)	Cost of Service (2)	Gravity System						Repumping System					
		Residential (3)	Commercial (4)	Industrial (5)	Fire Protection		Residential (8)	Commercial (9)	Industrial (10)	Fire Protection			
					Private (6)	Public (7)				Private (11)	Public (12)		
1. Revenues From Sales	\$ 71,353,800	\$ 13,311,230	\$ 5,264,408	\$ 1,238,985	\$ 914,517	\$ 323,794	\$ 32,762,201	\$ 9,997,650	\$ 4,528,700	\$ 1,683,139	\$ 1,329,176		
2. Other Revenues	1,142,025	200,882	79,257	19,757	15,189	21,584	467,888	147,550	73,546	27,980	88,393		
3. Total Operating Revenues	72,495,825	13,512,112	5,343,665	1,258,742	929,706	345,378	33,230,089	10,145,200	4,602,246	1,711,119	1,417,569		
4. Less: Operating Expenses	40,905,974	8,845,925	3,180,144	690,267	433,782	(476,002)	21,523,476	5,677,693	2,296,233	709,606	(1,975,149)		
5. Return And Income Taxes (Ln 3 - Ln 4)	31,589,851	4,666,187	2,163,521	568,476	495,924	821,381	11,706,613	4,467,506	2,306,014	1,001,513	3,392,718		
6. Less: Taxable Exclusions (Factor 24)	6,200,718	915,846	424,749	111,613	97,351	161,219	2,297,986	876,782	452,652	196,563	665,957		
7. Taxable Income	25,389,133	3,750,341	1,738,772	456,863	398,573	660,162	9,408,626	3,590,725	1,853,361	804,950	2,726,761		
8. Less: Income Taxes (Tax. Inc.)	3,769,035	556,741	258,122	67,822	59,168	98,002	1,396,717	533,046	275,133	119,495	404,790		
9. Net Return (Line 5 - Line 8)	27,820,816	4,109,446	1,905,399	500,654	436,756	723,379	10,309,896	3,934,460	2,030,881	882,018	2,987,928		
10. Original Cost Measure Of Value	350,621,588	51,792,150	24,033,014	6,313,422	5,501,538	9,119,577	129,923,344	49,563,649	25,580,710	11,120,925	37,673,257		
11. Rate Of Return, Percent	7.93	7.93	7.93	7.93	7.94	7.93	7.94	7.94	7.94	7.93	7.93		
12. Relative Rate Of Return	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		



PART II. COST OF SERVICE BY  
CUSTOMER CLASSIFICATION

**THE YORK WATER COMPANY**  
**WATER OPERATIONS**  
**COST OF SERVICE AS OF FEBRUARY 29, 2024 AT PROPOSED REVENUE LEVEL**  
**ALLOCATED TO RESIDENTIAL, COMMERCIAL, INDUSTRIAL, AND FIRE PROTECTION CUSTOMER CLASSIFICATION:**

Account	Factor Ref	Cost of Service	Gravity System				Fire Protection				Repumping System							
			Residential	Commercial	Industrial	Public	Private	Public	Industrial	Commercial	Public	Private	Industrial	Commercial	Public			
																(4)	(5)	(6)
<b>OPERATION AND MAINTENANCE EXPENSES</b>																		
<b>SOURCE OF SUPPLY EXPENSES</b>																		
Salaries and Wages	1	55,234	10,257	7,330	2,182	11	17	18,233	10,837	6,302	17	50						
Operations and Supervision	1	418,720	77,756	55,564	16,539	84	126	138,219	82,153	47,776	126	377						
Maintenance	1	661,709	122,879	87,809	26,137	132	199	218,430	129,827	75,501	199	596						
Power Purchased	1	22,821	4,238	3,028	901	5	7	7,533	4,478	2,604	7	21						
Fuel - Pumping																		
Supplies and Miscellaneous Expenses																		
Operations	1	130,854	24,300	17,364	5,169	26	39	43,195	25,674	14,930	39	118						
Maintenance	1	217,872	40,459	28,912	8,606	44	65	71,919	42,746	24,859	65	196						
<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>		<b>1,507,210</b>	<b>279,889</b>	<b>200,007</b>	<b>59,535</b>	<b>301</b>	<b>452</b>	<b>497,530</b>	<b>295,715</b>	<b>171,973</b>	<b>452</b>	<b>1,356</b>						
<b>WATER TREATMENT EXPENSES</b>																		
Salaries and Wages	3	1,071,723	228,384	121,426	34,831	107	214	405,861	179,621	100,420	214	643						
Operations and Supervision	3	134,101	28,577	15,194	4,358	13	27	50,784	22,475	12,565	27	80						
Maint. of Purification Equipment	3	105,517	22,486	11,955	3,429	11	21	39,959	17,685	9,887	21	63						
Maint. of Structures	3	7,257	1,547	822	236	1	1	2,748	1,216	680	1	4						
Maintenance Supervisor	1	26,162	4,858	3,472	1,033	5	8	8,636	5,133	2,985	8	24						
Power Purchased																		
Fuel - Pumping																		
Chemicals	1	792,754	147,214	105,198	31,314	159	238	261,688	155,538	90,453	238	713						
Supplies and Miscellaneous Expenses																		
Operations and Supervision	3	552,213	117,677	62,566	17,947	55	110	209,123	92,551	51,742	110	331						
Maint. of Purification Struct. & Equip	3	322,954	68,821	36,591	10,496	32	65	122,303	54,127	30,261	65	194						
<b>TOTAL WATER TREATMENT EXPENSES</b>		<b>3,012,681</b>	<b>619,564</b>	<b>357,224</b>	<b>103,645</b>	<b>383</b>	<b>684</b>	<b>1,101,103</b>	<b>528,346</b>	<b>296,994</b>	<b>684</b>	<b>2,053</b>						
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>																		
Salaries and Wages - Operations	16	1,253,008	338,688	71,296	10,149	24,559	-	704,567	70,544	8,646	24,559	-						
Operations and Supervision	15	364,230	101,438	14,933	1,493	9,798	-	211,982	13,549	1,238	9,798	-						
Operation of Service Lines	14	135,526	33,638	13,498	2,534	-	-	69,064	14,583	2,209	-	-						
Operation of Meters																		
Salaries and Wages - Maintenance	12	321,513	61,634	32,794	9,420	32	64	124,200	55,107	30,769	1,833	5,659						
Maintenance of Structures and Equip	4	9,034	4,324	2,300	659	678	1,072	15,949	7,049	3,944	1,577	4,903						
Maintenance of Mains - Trans. Gravity	5	33,422	-	-	-	-	-	-	-	-	-	-						
Maintenance of Mains - Trans. Repumt	6	83,990	32,597	19,225	5,132	10,465	16,571	114,641	56,185	29,214	23,135	71,913						
Maintenance of Mains - Dist. Repumpec	7	295,087	40,540	5,968	597	3,916	-	84,719	5,415	495	3,916	-						
Maintenance of Services	15	145,566	14,578	5,850	1,098	-	-	29,932	6,320	957	-	-						
Maintenance of Meters & MIU's	14	58,737	14,578	5,850	1,098	-	-	-	-	-	-	-						
Maintenance of Hydrants	13	96,428	34,631	14,916	3,811	3,411	24,522	83,259	29,314	14,727	6,870	71,907						
Maintenance Supervisor	17	235,262	-	-	-	-	9,528	241,957	143,838	83,678	235	34,795						
Purchased Power - Booster Stations	2	470,368	-	-	-	-	-	-	-	-	-	-						
Supplies and Miscellaneous Expenses																		
Operations and Supervision	16	303,557	82,052	17,272	2,459	5,950	-	170,690	17,090	2,095	5,950	-						
Operation of Meters	14	38,021	9,437	3,785	711	3,785	-	19,375	4,091	620	3,785	-						
Operation of Services	15	104,477	29,097	4,284	428	2,810	-	60,806	3,887	355	2,810	-						
Maintenance of Structures	12	179,773	34,462	18,337	5,267	18	36	69,446	30,813	17,204	1,025	3,164						
Maintenance of Mains - Trans. Gravity	4	16,499	7,898	4,201	1,204	1,237	1,958	-	-	-	-	-						
Maintenance of Mains - Trans. Repumt	5	61,039	-	-	-	-	-	29,128	12,873	7,203	2,881	8,954						

**THE YORK WATER COMPANY**  
**WATER OPERATIONS**  
**COST OF SERVICE AS OF FEBRUARY 29, 2024 AT PROPOSED REVENUE LEVEL**  
**ALLOCATED TO RESIDENTIAL, COMMERCIAL, INDUSTRIAL, AND FIRE PROTECTION CUSTOMER CLASSIFICATIONS:**

Account	Factor Ref	Cost of Service	Gravity System				Fire Protection				Repumping System							
			Residential	Commercial	Industrial	Public	Private	Public	Industrial	Commercial	Public	Private	Industrial	Commercial	Public			
																(4)	(5)	(6)
Maintenance of Mains - Dist. Gravity	6	153,396	59,533	35,112	9,372	19,113	30,265	-	-	-	-	-	-	-	-	-	-	-
Maintenance of Mains - Dist. Repump	7	538,932	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance of Services	15	1,045,501	291,172	42,866	4,287	28,124	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance of Meters & MIU's	14	38,020	9,437	3,787	711	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance of Hydrants	13	45,957	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance Genera	17	168,047	24,737	10,654	2,722	2,437	6,806	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSMISSION &amp; DISTRIBUTION</b>		<b>6,195,390</b>	<b>1,209,892</b>	<b>321,081</b>	<b>62,057</b>	<b>112,548</b>	<b>102,510</b>	<b>2,926,420</b>	<b>637,193</b>	<b>271,402</b>	<b>159,871</b>	<b>432,288</b>	<b>964,548</b>	<b>340,912</b>	<b>24,854</b>	<b>392,415</b>	<b>24,854</b>	<b>392,415</b>
<b>CUSTOMER ACCOUNTS EXPENSES</b>																		
Salaries and Wages	19	1,130,113	333,044	40,571	2,486	9,380	339	695,698	33,564	2,260	11,301	86	1,283	86	432	1,469	1,469	1,469
Customer Billing Acctg & collecting	20	67,137	20,188	2,457	148	-	-	42,169	2,034	141	-	-	-	-	-	-	-	-
Meter Reading																		
Supplies and Miscellaneous Expense	19	915,606	269,829	32,870	2,014	7,600	275	563,647	27,193	1,831	9,156	1,190	1,190	1,190	1,190	1,190	1,190	1,190
Customer Billing Acctg & Collecting	20	44,833	13,481	1,641	99	-	-	28,160	1,358	94	-	-	-	-	-	-	-	-
Meter Reading																		
<b>TOTAL CUSTOMER ACCOUNTS</b>		<b>2,157,689</b>	<b>636,543</b>	<b>77,539</b>	<b>4,747</b>	<b>16,979</b>	<b>614</b>	<b>1,329,673</b>	<b>64,151</b>	<b>4,327</b>	<b>20,457</b>	<b>2,659</b>	<b>20,457</b>	<b>2,659</b>	<b>20,457</b>	<b>2,659</b>	<b>2,659</b>	<b>2,659</b>
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>																		
Salaries and Wages	21	2,736,130	619,186	189,887	42,957	32,560	25,993	1,294,340	272,792	123,399	45,420	99,595	45,420	99,595	45,420	99,595	99,595	99,595
General Office Employees	21	18,190	4,116	1,262	286	216	173	8,538	1,814	820	302	662	302	662	302	662	662	662
Main. of Other Structures	21	3,748	848	260	59	45	36	1,759	374	169	62	136	62	136	62	136	136	136
Maint. of Office Equipment	22	854,155	195,431	61,072	13,837	9,310	7,687	401,367	85,843	38,608	12,556	28,443	12,556	28,443	12,556	28,443	28,443	28,443
Pensions and 401K Expenses	22	1,781,874	407,693	127,404	28,866	19,422	16,037	837,303	179,078	80,541	26,194	59,336	26,194	59,336	26,194	59,336	59,336	59,336
Other Employee Benefits																		
Supplies and Miscellaneous Expenses	21	240,534	54,433	16,693	3,776	2,862	2,285	112,907	23,981	10,848	3,993	8,755	3,993	8,755	3,993	8,755	8,755	8,755
General Corporate Expenses	21	266,294	60,262	18,481	4,181	3,169	2,530	124,998	26,550	12,010	4,420	9,693	4,420	9,693	4,420	9,693	9,693	9,693
Maintenance of Other Struct., Equip.																		
Contractual Services																		
Accounting	21	235,801	53,362	16,365	3,702	2,806	2,240	110,685	23,509	10,635	3,914	8,583	3,914	8,583	3,914	8,583	8,583	8,583
Legal	21	149,692	33,875	10,389	2,350	1,781	1,422	70,265	14,924	6,751	2,485	5,449	2,485	5,449	2,485	5,449	5,449	5,449
Other	21	107,912	24,420	7,489	1,694	1,284	1,025	50,654	10,759	4,867	1,791	3,928	1,791	3,928	1,791	3,928	3,928	3,928
Insurance																		
Automobile	21	36,350	8,226	2,523	571	433	345	17,063	3,624	1,639	603	1,323	603	1,323	603	1,323	1,323	1,323
General Liability	21	779,418	176,382	54,092	12,237	9,275	7,404	365,859	77,708	35,152	12,938	28,371	12,938	28,371	12,938	28,371	28,371	28,371
Injuries and Damages	21	1,342	304	93	21	16	13	630	134	61	22	49	22	49	22	49	49	49
Workers' Compensation	22	149,364	34,174	10,680	2,420	1,628	1,344	70,186	15,011	6,751	2,196	4,974	2,196	4,974	2,196	4,974	4,974	4,974
Other	21	392,712	88,871	27,254	6,166	4,673	3,731	184,339	39,153	17,711	6,519	14,295	6,519	14,295	6,519	14,295	14,295	14,295
Amortization of Rate Case Expense	25	238,125	41,886	16,526	4,120	3,167	4,501	97,560	30,766	15,335	5,834	18,431	5,834	18,431	5,834	18,431	18,431	18,431
Bad Debt Expense	30	358,011	108,477	12,244	322	-	-	226,513	10,168	286	-	-	-	-	-	-	-	-
Miscellaneous Expenses																		
Directors' Fees	21	429,110	97,107	29,780	6,737	5,106	4,077	201,424	42,782	19,353	7,123	15,620	7,123	15,620	7,123	15,620	15,620	15,620
Injuries and Damages	21	1,342	304	93	21	16	13	630	134	61	22	49	22	49	22	49	49	49
Administrative & General Transferred	21	(755,413)	(170,950)	(52,426)	(11,860)	(8,989)	(7,176)	(354,591)	(75,315)	(34,069)	(12,540)	(27,497)	(12,540)	(27,497)	(12,540)	(27,497)	(27,497)	(27,497)
Pension Expenses	22	1,556,000	356,013	111,254	25,207	16,960	14,004	731,164	156,378	70,331	22,873	51,815	22,873	51,815	22,873	51,815	51,815	51,815
Other Miscellaneous	21	245,887	55,644	17,065	3,860	2,926	2,336	115,419	24,515	11,090	4,082	8,950	4,082	8,950	4,082	8,950	8,950	8,950
<b>TOTAL ADMINISTRATIVE AND GENERAL</b>		<b>9,825,236</b>	<b>2,249,762</b>	<b>678,386</b>	<b>151,509</b>	<b>108,652</b>	<b>90,006</b>	<b>4,658,383</b>	<b>964,548</b>	<b>432,288</b>	<b>150,788</b>	<b>340,912</b>	<b>150,788</b>	<b>340,912</b>	<b>150,788</b>	<b>340,912</b>	<b>340,912</b>	<b>340,912</b>
Adjustment for Change in Load Growth	19	43,190	12,728	1,551	95	358	13	26,588	1,283	86	432	56	432	56	432	56	56	56
Customer Related	1	40,722	7,562	5,404	1,609	8	12	13,442	7,990	4,646	12	37	12	37	12	37	37	37
Power and Chemicals																		

**THE YORK WATER COMPANY**  
**WATER OPERATIONS**  
**COST OF SERVICE AS OF FEBRUARY 29, 2024 AT PROPOSED REVENUE LEVEL**  
**ALLOCATED TO RESIDENTIAL, COMMERCIAL, INDUSTRIAL, AND FIRE PROTECTION CUSTOMER CLASSIFICATIONS:**

Account	Factor Ref	Cost of Service	Gravity System					Fire Protection					Repumping System				
			Residential	Commercial	Industrial	Private	Public	Residential	Commercial	Industrial	Private	Public	Residential	Commercial	Industrial	Private	Public
Amortization of Acquisitions Adjs.	23	(18,809)	(2,754)	(1,285)	(337)	(295)	(489)										
Low Income Customer Assistance	DA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustment for General Price Level	21	1,023,307	231,574	71,018	16,066	12,177	9,721										
<b>TOTAL OPERATION AND MAINTENANCE</b>		<b>\$ 23,786,617</b>	<b>\$ 5,244,761</b>	<b>\$ 1,710,924</b>	<b>\$ 398,926</b>	<b>\$ 251,113</b>	<b>\$ 203,524</b>	<b>\$ 11,026,525</b>	<b>\$ 2,598,579</b>	<b>\$ 1,228,489</b>	<b>\$ 349,081</b>	<b>\$ 774,694</b>					
<b>DEPRECIATION EXPENSE</b>																	
Collecting & Impounding Reservoir	1	1,535,227	285,092	203,725	60,641	307	461										
Lake, River and Other Intakes	3	72,503	15,450	8,215	2,356	7	15										
Wells and Springs	3	2,742	584	311	89	0	1										
Supply Mains	3	167,430	35,679	18,970	5,441	17	33										
Other Water Source Structures	3	4,198	895	476	136	0	1										
Power and Pumping Structures																	
Pumping Station	3	321,360	68,482	36,410	10,444	32	64										
Booster - Max Day	5	48,322	-	-	-	-	-										
Booster - Max Hour	7	13,585	-	-	-	-	-										
Purification Buildings	3	122,342	26,071	13,861	3,976	12	24										
Distr. Reservoirs and Standpipes																	
Basins	9	94,158	16,977	10,009	2,665	1,337	2,128										
Standpipe - Gravity	10	9,438	4,722	2,785	743	460	729										
Standpipes - Repumped	11	1,185,037	-	-	-	-	-										
Office Buildings	21	67,984	15,385	4,718	1,067	809	646										
Stores, Shop and Garage Bldgs.	21	135,650	30,698	9,414	2,130	1,614	1,289										
Misc. Structures and Improv.	21	21,868	4,949	1,518	343	260	208										
Electric Pumping Equipment																	
Pumping Station	3	138,646	29,545	15,709	4,506	14	28										
Booster - Max Day	5	34,241	-	-	-	-	-										
Booster - Max Hour	7	14,119	-	-	-	-	-										
Oil Engine Pumping Equipment	3	35,776	7,624	4,053	1,163	4	7										
Power Generation Equipment	3	92,972	19,812	10,534	3,022	9	19										
Purification System	3	575,438	122,626	65,197	18,702	58	115										
Laboratory Equipment	3	6,107	1,301	692	198	1	1										
Mains and Accessories																	
Transmission - Supply	3	126,381	26,932	14,319	4,107	13	25										
Transmission - Gravity	4	133,312	63,816	33,941	9,732	9,998	15,824										
Transmission - Repumped	5	493,200	-	-	-	-	-										
Distribution - Gravity	6	671,153	260,474	153,627	41,007	83,626	132,418										
Distribution - Repumped	7	2,375,726	527,106	277,599	77,760	50,913	-										
Services	15	1,892,662	237,252	95,207	17,875	-	-										
Meters	14	955,891	-	-	-	-	-										
Fire Hydrants	13	408,920	-	-	-	-	-										
Back Flow Preventers	15	16,790	4,676	688	69	452	-										
Office Furniture and Equipment	21	83,652	18,930	5,805	1,313	995	795										
Enterprise Software	21	505,038	114,290	35,050	7,929	6,010	4,798										
Transportation Equipment	21	319,948	72,404	22,204	5,023	3,807	3,040										
Stores Equipment	21	16,517	3,738	1,146	259	197	157										
Shop Equipment	21	2,550	577	177	40	30	24										
Tools and Work Equip. - General	21	31,853	7,208	2,211	500	379	303										
Power Operated Equipment	21	1,802	1,802	553	125	95	76										
Communication Equipment	21	190,859	43,191	13,246	2,996	2,271	1,813										
Miscellaneous Equipment	21	29,425	6,659	2,042	462	350	280										
<b>TOTAL DEPRECIATION EXPENSE</b>		<b>\$ 12,960,982</b>	<b>\$ 2,074,949</b>	<b>\$ 864,411</b>	<b>\$ 216,823</b>	<b>\$ 164,077</b>	<b>\$ 269,308</b>	<b>\$ 5,231,485</b>	<b>\$ 1,779,968</b>	<b>\$ 881,851</b>	<b>\$ 329,648</b>	<b>\$ 1,148,464</b>					

**THE YORK WATER COMPANY**  
**WATER OPERATIONS**  
**COST OF SERVICE AS OF FEBRUARY 29, 2024 AT PROPOSED REVENUE LEVEL**  
**ALLOCATED TO RESIDENTIAL, COMMERCIAL, INDUSTRIAL, AND FIRE PROTECTION CUSTOMER CLASSIFICATION:**

Account	Factor Ref	Cost of Service	Gravity System				Repumping System					
			Residential	Commercial	Industrial	Private	Public	Residential	Commercial	Industrial	Private	Public
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
<b>TAXES OTHER THAN INCOME</b>												
Public Utility Realty	24	269,141	39,752	18,436	4,845	4,226	6,998	99,744	38,057	19,647	8,532	28,906
P.U.C. and O.C.A. Assessments	25	452,604	79,613	31,411	7,830	6,020	8,554	185,432	58,476	29,148	11,089	35,032
Payroll Taxes	22	671,432	153,624	48,007	10,877	7,319	6,043	315,506	67,479	30,349	9,870	22,359
Other Taxes	22	94,342	21,585	6,745	1,528	1,028	849	44,331	9,481	4,264	1,387	3,142
<b>TOTAL TAXES OTHER THAN INCOME</b>		<b>1,487,519</b>	<b>294,574</b>	<b>104,600</b>	<b>25,080</b>	<b>18,592</b>	<b>22,444</b>	<b>645,013</b>	<b>173,493</b>	<b>83,408</b>	<b>30,877</b>	<b>89,438</b>
<b>INCOME TAXES</b>												
	24	3,769,035	556,686	258,179	67,843	59,174	97,995	1,396,804	532,942	275,140	119,478	404,794
<b>UTILITY INCOME AVAILABLE FOR RETURN</b>		<b>27,821,190</b>	<b>4,109,190</b>	<b>1,905,751</b>	<b>500,781</b>	<b>436,793</b>	<b>723,351</b>	<b>10,310,533</b>	<b>3,933,916</b>	<b>2,030,947</b>	<b>881,932</b>	<b>2,987,996</b>
<b>TOTAL COST OF SERVICE</b>		<b>69,825,343</b>	<b>12,280,161</b>	<b>4,843,865</b>	<b>1,209,453</b>	<b>929,748</b>	<b>1,316,621</b>	<b>28,610,360</b>	<b>9,018,898</b>	<b>4,499,834</b>	<b>1,711,016</b>	<b>5,405,386</b>
Less: Other Water Revenues	25	(1,142,025)	(200,882)	(79,257)	(19,757)	(15,189)	(21,584)	(467,888)	(147,550)	(73,546)	(27,980)	(88,393)
Reallocation of Public Fire	26	(971,278)	-	-	-	-	(971,278)	-	-	-	-	-
Unrecovered Public Fire - Gravity	27	(3,987,745)	-	-	-	-	-	-	-	-	-	-
Unrecovered Public Fire - Repumped	28	971,278	657,847	263,993	49,438	-	-	-	-	-	-	(3,987,745)
Reallocate Public Fire - Gravity	29	3,987,745	-	-	-	-	-	3,208,141	677,119	102,485	-	-
Reallocate Public Fire - Repumpec												
<b>TOTAL COST OF SERVICE RELATED TO SALES OF WATER</b>		<b>68,683,318</b>	<b>12,737,125</b>	<b>5,028,602</b>	<b>1,239,134</b>	<b>914,559</b>	<b>323,759</b>	<b>31,350,613</b>	<b>9,548,468</b>	<b>4,528,773</b>	<b>1,683,036</b>	<b>1,329,248</b>
Plus Unrecovered Wastewater Cost of Service	18	2,670,856	573,794	236,216	-	-	-	1,412,313	448,534	-	-	-
<b>TOTAL COST OF SERVICE</b>		<b>\$ 71,354,174</b>	<b>\$ 13,310,919</b>	<b>\$ 5,264,818</b>	<b>\$ 1,239,134</b>	<b>\$ 914,559</b>	<b>\$ 323,759</b>	<b>\$ 32,762,926</b>	<b>\$ 9,997,001</b>	<b>\$ 4,528,773</b>	<b>\$ 1,683,036</b>	<b>\$ 1,329,248</b>

THE YORK WATER COMPANY  
WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1. ALLOCATION OF COSTS WHICH VARY WITH THE AMOUNT OF WATER CONSUMED.

Factors are based on the pro forma future test year average daily consumption for each customer classification.

Customer Classification	Average Daily Consumption, 100 Gallons	Allocation Factor
(1)	(2)	(3)
<u>Gravity</u>		
Residential	30,321	0.1857
Commercial	21,658	0.1327
Industrial	6,457	0.0395
Private Fire Protection	31	0.0002
Public Fire Protection	50	0.0003
<u>Repumped</u>		
Residential	53,885	0.3301
Commercial	32,033	0.1962
Industrial	18,632	0.1141
Private Fire Protection	48	0.0003
Public Fire Protection	149	0.0009
Total	<u>163,264</u>	<u>1.0000</u>

FACTOR 2. ALLOCATION OF COSTS WHICH VARY WITH THE AMOUNT OF WATER CONSUMED  
IN THE REPUMPED SERVICE AREA.

Factors are based on the pro forma future test year average daily consumption for each customer classification in the repumped service area.

Customer Classification	Average Daily Consumption, 100 Gallons	Allocation Factor
(1)	(2)	(3)
<u>Repumped</u>		
Residential	53,885	0.5144
Commercial	32,033	0.3058
Industrial	18,632	0.1779
Private Fire Protection	48	0.0005
Public Fire Protection	149	0.0014
Total	<u>104,747</u>	<u>1.0000</u>

THE YORK WATER COMPANY  
WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 3. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND  
MAXIMUM DAY EXTRA CAPACITY FUNCTIONS.

Factors are based on the weighting of the factors for average daily consumption (Factor 1) and the factors derived from maximum day extra capacity demand for each customer classification, as follows:

Customer Classification (1)	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor (6)=(3)+(5)
	Allocation Factor 1 (2)	Weighted Factor (3)=(2)x 0.6579	Allocation Factor (4)	Weighted Factor (5)=(4)x 0.3421	
<u>Gravity</u>					
Residential	0.1857	0.1222	0.2658	0.0909	0.2131
Commercial	0.1327	0.0873	0.0760	0.0260	0.1133
Industrial	0.0395	0.0260	0.0189	0.0065	0.0325
Private Fire Protection	0.0002	0.0001			0.0001
Public Fire Protection	0.0003	0.0002			0.0002
<u>Repumped</u>					
Residential	0.3301	0.2171	0.4724	0.1616	0.3787
Commercial	0.1962	0.1291	0.1124	0.0385	0.1676
Industrial	0.1141	0.0751	0.0545	0.0186	0.0937
Private Fire Protection	0.0003	0.0002			0.0002
Public Fire Protection	0.0009	0.0006			0.0006
Total	<u>1.0000</u>	<u>0.6579</u>	<u>1.0000</u>	<u>0.3421</u>	<u>1.0000</u>

The derivation of the maximum day extra capacity factors in column 4 and the basis for the column 3 and column 5 weightings are presented on the following page.

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 3. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND  
MAXIMUM DAY EXTRA CAPACITY FUNCTIONS, cont.

Customer Classification	Average Daily Consumption, 100 Gallons	Maximum Day Extra Capacity		Service Area Factor	Allocation Factor
		Factor*	Rate of Flow, 100 Gallons Per Day		
(1)	(2)	(3)	(4)=(2)x(3)	(5)	(6)
<u>Gravity</u>					
Residential	30,321	1.50	45,481.5	0.7371	0.2658
Commercial	21,658	0.60	12,994.8	0.2106	0.0760
Industrial	6,457	0.50	3,228.5	0.0523	0.0189
	<u>58,436</u>		<u>61,704.8</u>	<u>1.0000</u>	
<u>Repumped</u>					
Residential	53,885	1.50	80,827.5	0.7391	0.4724
Commercial	32,033	0.60	19,219.8	0.1757	0.1124
Industrial	18,632	0.50	9,316.0	0.0852	0.0545
	<u>104,550</u>		<u>109,363.3</u>	<u>1.0000</u>	
Total	<u>162,986</u>		<u>171,068.1</u>		<u>1.0000</u>

The weighting of the factors is based on the maximum day ratio of 1.52, based on a review of maximum day ratios experienced during the period 2000 through 2017. (See Schedule F).

	Maximum Day Ratio	Weight
Average Day	1.00	0.6579
Maximum Day Extra Capacity	<u>0.52</u>	<u>0.3421</u>
Total	<u>1.52</u>	<u>1.0000</u>

\* Ratio of maximum day to average day minus 1.0.



THE YORK WATER COMPANY  
WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 4. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM DAY EXTRA CAPACITY FUNCTIONS FOR THE GRAVITY SERVICE AREA.

Factors are based on the weighting of the factors for average daily consumption, the factors derived from maximum day extra capacity demand and the fire protection demand for each customer classification, as follows:

Customer Classification	Average Daily Consumption			Maximum Day Extra Capacity			Fire Protection			Allocation Factor
	100 Gals. (2)	Allocation Factor (3)	Weighted Factor (4)=(3)x (2)	Allocation Factor (5)	Weighted Factor (6)=(5)x (2)	Allocation Factor (7)	Weighted Factor (8)=(7)x (2)	Allocation Factor (9)=(4) + (6)+(8)		
<u>Gravity</u>										
Residential	30,321	0.5182	0.2751	0.7371	0.2036				0.4787	
Commercial	21,658	0.3701	0.1965	0.2106	0.0581				0.2546	
Industrial	6,457	0.1103	0.0586	0.0523	0.0144				0.0730	
Private Fire	31	0.0005	0.0003			0.3871	0.0747		0.0750	
Public Fire	50	0.0009	0.0005			0.6129	0.1182		0.1187	
<b>Total</b>	<b>58,517</b>	<b>1.0000</b>	<b>0.5310</b>	<b>1.0000</b>	<b>0.2761</b>	<b>1.0000</b>	<b>0.1929</b>	<b>1.0000</b>	<b>1.0000</b>	<b>1.0000</b>

The basis for the weightings in columns 4, 6 and 8 are presented on the following page.

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 4. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND  
MAXIMUM DAY EXTRA CAPACITY FUNCTIONS FOR THE GRAVITY SERVICE AREA, cont.

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are a review of the ratios of maximum day to average day during the years 1983-2021 (see Schedule F) and the average daily send-out during the test year of 20.3 mgd. The system demand for the fire protection is 12,300 gpm for 10 hours.

	<u>Maximum Day Ratio</u>	<u>Rate of Flow, GPD</u>	<u>Weight</u>
Average Day	1.00	20,320,000	0.5310
Maximum Day Extra Capacity	<u>0.52</u>	<u>10,566,400</u>	<u>0.2761</u>
	1.52	30,886,400	0.8071
Fire Protection		<u>7,380,000</u>	<u>0.1929</u>
Total		<u><u>38,266,400</u></u>	<u><u>1.0000</u></u>

\* Ratio of maximum day to average day minus 1.0.

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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 5. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM DAY EXTRA CAPACITY FUNCTIONS FOR THE REPUMPED SERVICE AREA.

Factors are based on the weighting of the factors for average daily consumption, the factors derived from maximum day extra capacity demand and the fire protection demand for each customer classification, as follows:

Customer Classification	Average Daily Consumption			Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	100 Gals. (2)	Allocation Factor (3)	Weighted Factor (4)=(3)x (5)	Allocation Factor (5)	Weighted Factor (6)=(5)x (7)	Allocation Factor (7)	Weighted Factor (8)=(7)x (9)	
<u>Repumped</u>								
Residential	53,885	0.5144	0.2731	0.7391	0.2041			0.4772
Commercial	32,033	0.3058	0.1624	0.1757	0.0485			0.2109
Industrial	18,632	0.1779	0.0945	0.0852	0.0235			0.1180
Private Fire	48	0.0005	0.0003			0.2433	0.0469	0.0472
Public Fire	149	0.0014	0.0007			0.7567	0.1460	0.1467
<b>Total</b>	<b>104,747</b>	<b>1.0000</b>	<b>0.5310</b>	<b>1.0000</b>	<b>0.2761</b>	<b>1.0000</b>	<b>0.1929</b>	<b>1.0000</b>

THE YORK WATER COMPANY  
WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 6. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM HOUR EXTRA CAPACITY FUNCTIONS FOR THE GRAVITY SERVICE AREA.

Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand and the fire protection demand for each customer classification.

Customer Classification	Average Hourly Consumption		Max Hour Extra Capacity		Fire Protection		Allocation Factor
	100 Gals. (1)	Allocation Factor (3)	Weighted Factor (4)=(3)x (2)	Allocation Factor (5)	Weighted Factor (6)=(5)x (3)	Allocation Factor (7)	
<u>Gravity</u>			0.3688		0.3098		
Residential	1,263.4	0.5182	0.1911	0.6358	0.1970		0.3881
Commercial	902.4	0.3701	0.1365	0.2984	0.0924		0.2289
Industrial	269.0	0.1103	0.0407	0.0658	0.0204		0.0611
Private Fire	1.3	0.0005	0.0002			0.3871	0.1244
Public Fire	2.1	0.0009	0.0003			0.6129	0.1970
<u>Total</u>	<u>2,438.2</u>	<u>1.0000</u>	<u>0.3688</u>	<u>1.0000</u>	<u>0.3098</u>	<u>1.0000</u>	<u>0.3214</u>

The maximum hour extra capacity factors in column 5 are determined as follows:

Customer Classification	Average Hourly Consumption 100 Gals (2)	Maximum Hour Extra Capacity	
		Factor (3)	Rate, 100 gal/hr (4)=(2)x(3)
<u>Gravity</u>			
Residential	1,263.4	3.50	4,421.9
Commercial	902.4	2.30	2,075.5
Industrial	269.0	1.70	457.3
<u>Total</u>	<u>2,434.8</u>		<u>6,954.7</u>

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 6. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM HOUR EXTRA CAPACITY FUNCTIONS, cont.

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are a review of the ratios of maximum hour to average hour during the years 1983-2021 (see Schedule F) and the average daily send-out during the test year of 20.3 mgd. The system demand for fire protection is 12,300 gpm.

	<u>Ratio</u>	<u>Rate of Flow, (GPM)</u>	<u>Weight</u>
Average Hour	1.00	14,111	0.3688
Maximum Hour Extra Capacity	<u>0.84</u>	<u>11,853</u>	<u>0.3098</u>
Subtotal	1.84	25,964	0.6786
Fire Protection		<u>12,300</u>	<u>0.3214</u>
Total		<u><u>38,264</u></u>	<u><u>1.0000</u></u>

The public and private fire protection allocation factors in column 7 on the previous page are based on relative potential demands (see Schedule G).

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 7. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM HOUR EXTRA CAPACITY FUNCTIONS FOR THE REPUMPED SERVICE AREA.

Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification (1)	Average Hourly Consumption			Max Hour Extra Capacity			Fire Protection		
	100 Gals. (2)	Allocation Factor (3)	Weighted Factor (4)=(3)x (3.688)	Allocation Factor (5)	Weighted Factor (6)=(5)x (0.3098)	Allocation Factor (7)	Weighted Factor (8)=(7)x (0.3214)	Allocation Factor (9)=(4) +(6)+(8)	
<u>Repumped</u>									
Residential	2,245.2	0.5144	0.1897	0.6416	0.1988			0.3885	
Commercial	1,334.7	0.3058	0.1128	0.2506	0.0776			0.1904	
Industrial	776.3	0.1779	0.0656	0.1078	0.0334			0.0990	
Private Fire	2.0	0.0005	0.0002			0.2433	0.0782	0.0784	
Public Fire	6.2	0.0014	0.0005			0.7567	0.2432	0.2437	
<b>Total</b>	<b>4,364.4</b>	<b>1.0000</b>	<b>0.3688</b>	<b>1.0000</b>	<b>0.3098</b>	<b>1.0000</b>	<b>0.3214</b>	<b>1.0000</b>	

The maximum hour extra capacity factors in column 5 are determined as follows:

Customer Classification (1)	Average Hourly Consumption 100 Gals (2)	Maximum Hour Extra Capacity	
		Factor (3)	Rate, Allocation Factor (4)=(2)x(3) (5)
<u>Repumped</u>			
Residential	2,245.2	3.50	7,858.2
Commercial	1,334.7	2.30	3,069.8
Industrial	776.3	1.70	1,319.7
<b>Total</b>	<b>4,356.2</b>		<b>12,247.7</b>

THE YORK WATER COMPANY  
WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 8. ALLOCATION OF MAINTENANCE OF PUMPING EQUIPMENT.

The factors are based on the allocation of Account 311, Electric Pumping Equipment rate base, as follows:

<u>Customer Classification</u> (1)	<u>Account 311, Electric Pumping Equipment</u> (2)	<u>Allocation Factor</u> (3)
<u>Gravity</u>		
Residential	\$ 715,799	0.1580
Commercial	380,573	0.0840
Industrial	109,167	0.0241
Private Fire Protection	336	0.0001
Public Fire Protection	672	0.0001
<u>Repump</u>		
Residential	1,800,799	0.3976
Commercial	803,046	0.1772
Industrial	446,488	0.0985
Private Fire Protection	66,644	0.0147
Public Fire Protection	207,071	0.0457
Total	<u>\$ 4,530,595</u>	<u>1.0000</u>

THE YORK WATER COMPANY  
WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 9. ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES SERVING BOTH GRAVITY AND REPUMPED SERVICE AREAS.

Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification	Average Hourly Consumption		Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	100 Gals. (2)	Allocation Factor 1 (3)	Allocation Factor (5)	Weighted Factor (6)=(5)x (3)	Allocation Factor (7)	Weighted Factor (8)=(7)x (3)	
<u>Gravity</u>							
Residential	1,263.4	0.1857	0.2303	0.0920			0.1803
Commercial	902.4	0.1327	0.1081	0.0432			0.1063
Industrial	269.0	0.0395	0.0238	0.0095			0.0283
Private Fire	1.3	0.0002			0.1131	0.0141	0.0142
Public Fire	2.1	0.0003			0.1792	0.0225	0.0226
				0.3993		0.1253	(9)=(4) +(6)+(8)
<u>Repumped</u>							
Residential	2,245.2	0.3301	0.4092	0.1634			0.3204
Commercial	1,334.7	0.1962	0.1599	0.0638			0.1571
Industrial	776.3	0.1141	0.0687	0.0274			0.0816
Private Fire	2.0	0.0003			0.1721	0.0216	0.0217
Public Fire	6.2	0.0009			0.5356	0.0671	0.0675
<b>Total</b>	<b>6,802.6</b>	<b>1.0000</b>	<b>1.0000</b>	<b>0.3993</b>	<b>1.0000</b>	<b>0.1253</b>	<b>1.0000</b>



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WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 9. ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES SERVING BOTH GRAVITY AND REPUMPED SERVICE AREAS, cont.

The weighting of the factors is based on the ratio of the capacity required for a 10-hour demand of fire flow, as related to total storage capacity.

$$\text{Fire Protection Weight} = \frac{12,300 \text{ GPM} \times 60 \text{ Min.} \times 10 \text{ Hrs}}{58,902,000 \text{ Gallons Storage}} = 0.1253$$

$$\text{General Service Weight} = 1.0000 - 0.1253 = 0.8747$$

The weighting of the average hourly consumption and maximum hour extra demand for general service is based on the maximum hour ratio, as follows.

	Maximum Hour Ratio	Percent	Weight
Average Hour	1.00	54.35	0.4754
Extra Capacity Maximum Hour	<u>0.84</u>	<u>45.65</u>	<u>0.3993</u>
Total	<u><u>1.84</u></u>	<u><u>100.00</u></u>	<u><u>0.8747</u></u>

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THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 9. ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES SERVING BOTH GRAVITY AND REPUMPED SERVICE AREAS, cont.

The maximum hour extra capacity factors in column 5 are determined as follows:

Customer Classification (1)	Average Hourly Consumption 100 Gals (2)	Maximum Hour Extra Capacity Rate, 100 Gals. Per Hour (4)=(2)x(3)		Allocation Factor (6)
		Factor* (3)		
<u>Gravity</u>				
Residential	1,263.4	3.5	4,421.9	0.2303
Commercial	902.4	2.3	2,075.5	0.1081
Industrial	<u>269.0</u>	1.7	<u>457.3</u>	0.0238
	2,434.8		6,954.7	
<u>Repumped</u>				
Residential	2,245.2	3.5	7,858.2	0.4092
Commercial	1,334.7	2.3	3,069.8	0.1599
Industrial	<u>776.3</u>	1.7	<u>1,319.7</u>	0.0687
	<u>4,356.2</u>		<u>12,247.7</u>	
Total	<u><u>6,791.0</u></u>		<u><u>19,202.4</u></u>	<u><u>1.0000</u></u>

\* Ratio of Maximum Hour To Average Hour Minus 1.0.

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 10. ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES SERVING THE GRAVITY SERVICE AREA.

Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand and the fire protection demand for each customer classification.

Customer Classification	Average Hourly Consumption			Max Hour Extra Capacity			Fire Protection		
	100 Gals.	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Allocation Factor	Weighted Factor	Allocation Factor
(1)	(2)	(3)	(4)=(3)x	(5)	(6)=(5)x	(7)	(8)=(7) x	(9)=(4) + (6)+(8)	
			0.4754		0.3993		0.1253		
<u>Gravity</u>									
Residential	1,263.40	0.5182	0.2465	0.6358	0.2538			0.5003	
Commercial	902.40	0.3701	0.1759	0.2984	0.1192			0.2951	
Industrial	269.00	0.1103	0.0524	0.0658	0.0263			0.0787	
Private Fire	1.30	0.0005	0.0002			0.3871	0.0485	0.0487	
Public Fire	2.10	0.0009	0.0004			0.6129	0.0768	0.0772	
Total	2,438.2	1.0000	0.4754	1.0000	0.3993	1.0000	0.1253	1.0000	

The maximum hour extra capacity factors in column 5 are determined as follows:

Customer Classification	Avg. Hourly Consumption 100 Gals	Maximum Hour Extra Capacity	
		Factor	Rate, 100 gal/hr
(1)	(2)	(3)	(4)=(2)x(3)
			(5)
<u>Gravity</u>			
Residential	1,263.4	3.5	4,421.9
Commercial	902.4	2.3	2,075.5
Industrial	269.0	1.7	457.3
Total	2,434.8		6,954.7

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 11. ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES SERVING THE REPUMPED SERVICE AREA.

Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand and the fire protection demand for each customer classification.

Customer Classification	Average Hourly Consumption		Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	100 Gals. (2)	Allocation Factor (3)	Weighted Factor (4)=(3)x (4)=3)x	Allocation Factor (5)	Weighted Factor (6)=(5)x (6)=5)x	Allocation Factor (7)	
<u>Repumped</u>							
Residential	2,245.20	0.5144	0.2445	0.6416	0.2562		0.5007
Commercial	1,334.70	0.3058	0.1454	0.2506	0.1001		0.2455
Industrial	776.30	0.1779	0.0846	0.1078	0.0430		0.1276
Private Fire	2.00	0.0005	0.0002			0.2433	0.0307
Public Fire	6.20	0.0014	0.0007			0.7567	0.0955
<b>Total</b>	<b>4,364.4</b>	<b>1.0000</b>	<b>0.4754</b>	<b>1.0000</b>	<b>0.3993</b>	<b>1.0000</b>	<b>1.0000</b>

The maximum hour extra capacity factors in column 5 are determined as follows:

Customer Classification	Avg. Hourly Consumption 100 Gals (2)	Maximum Hour Extra Capacity Rate,	
		Factor (3)	100 gal/hr (4)=(2)x(3)
<u>Repumped</u>			
Residential	2,245.2	3.5	7,858.2
Commercial	1,334.7	2.3	3,069.8
Industrial	776.3	1.7	1,319.7
<b>Total</b>	<b>4,356.2</b>		<b>12,247.7</b>

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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 12. ALLOCATION OF MAINTENANCE OF TRANSMISSION & DISTRIBUTION STRUCTURES.

Factors are based on the allocation of Account 304.2, Power and Pumping Structures rate base as follows:

Customer Classification	Account 304.2 Power & Pumping Structures	Allocation Factor
(1)	(2)	(3)
<u>Gravity</u>		
Residential	\$2,541,335	0.1917
Commercial	\$1,351,165	0.1020
Industrial	\$387,580	0.0293
Private Fire Protection	\$1,193	0.0001
Public Fire Protection	\$2,385	0.0002
<u>Repumped</u>		
Residential	\$5,118,982	0.3863
Commercial	\$2,271,205	0.1714
Industrial	\$1,267,430	0.0957
Private Fire Protection	\$75,010	0.0057
Public Fire Protection	\$232,885	0.0176
Total	<u>\$13,249,169</u>	<u>1.0000</u>

FACTOR 13. ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Fire hydrant costs are assigned directly to public fire protection, in each service area based on the number of hydrants.

Customer Classification	Number of Hydrants	Allocation Factor	Service Area Allocation Factors 26/27
(1)	(2)	(3)	(4)
<u>Gravity</u>			
Public Fire Protection	1,039	0.2543	<u>1.0000</u>
<u>Repumped</u>			
Public Fire Protection	3,046	0.7457	<u>1.0000</u>
Total	<u>4,085</u>	<u>1.0000</u>	

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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 14. ALLOCATION OF COSTS ASSOCIATED WITH METERS.

Factors are based on the relative cost of meters by size and customer classification, as developed on the following page and summarized below.

<u>Customer Classification</u> (1)	<u>5/8" Dollar Equivalents</u> (2)	<u>Allocation Factor</u> (3)	<u>Service Area Allocation Factors 28/29 *</u> (4)
<u>Gravity</u>			
Residential	21,930	0.2482	0.6773
Commercial	8,799	0.0996	0.2718
Industrial	1,648	0.0187	0.0509
	<u>32,377</u>		<u>1.0000</u>
<u>Repumped</u>			
Residential	45,019	0.5096	0.8045
Commercial	9,504	0.1076	0.1698
Industrial	1,440	0.0163	0.0257
	<u>55,963</u>		<u>1.0000</u>
Total	<u>88,340</u>	<u>1.0000</u>	

\* Factors 28 and 29 allocate unrecovered public fire protection costs to customer classes for the gravity and repumped service areas, respectively.

THE YORK WATER COMPANY  
WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.  
BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size	5/8" Dollar Equivalent	Residential		Commercial		Industrial	
		Number of Meters	Weighting (4)=(2)x(3)	Number of Meters	Weighting (6)=(2)x(5)	Number of Meters	Weighting (8)=(2)x(7)
(1)	(2)	(3)	(4)=(2)x(3)	(5)	(6)=(2)x(5)	(7)	(8)=(2)x(7)
<u>GRAVITY SERVICE AREA</u>							
5/8" x 3/4"	1.0	19,655	19,655	65	65	-	-
3/4"	1.6	1,002	1,555	1,317	2,044	26	40
1"	1.8	276	488	503	890	23	41
1-1/2"	4.3	48	207	346	1,489	26	112
2"	8.2	3	25	218	1,792	41	337
3"	18.1	-	-	61	1,106	15	272
4"	28.0	-	-	36	1,007	16	447
6"	45.1	-	-	9	406	7	316
8"	50.0	-	-	-	-	-	-
10"	66.6	-	-	-	-	-	-
12"	83.3	-	-	-	-	1	83
Total		<u>20,984</u>	<u>21,930</u>	<u>2,555</u>	<u>8,799</u>	<u>155</u>	<u>1,648</u>

REPUMPED SERVICE AREA

5/8" x 3/4"	1.0	41,975	41,975	85	85	-	-
3/4"	1.6	1,428	2,216	813	1,262	19	29
1"	1.8	411	727	411	727	27	48
1-1/2"	4.3	14	60	411	1,769	33	142
2"	8.2	5	41	246	2,023	30	247
3"	18.1	-	-	91	1,650	19	345
4"	28.0	-	-	42	1,174	6	168
6"	45.1	-	-	14	631	8	361
8"	50.0	-	-	2	100	2	100
10"	66.6	-	-	1	83	-	-
Total		<u>43,833</u>	<u>45,019</u>	<u>2,116</u>	<u>9,504</u>	<u>144</u>	<u>1,440</u>

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 15. ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

Factors are based on the relative cost of services by size and customer classification, as developed on the following page and summarized below.

<u>Customer Classification</u> (1)	<u>3/4" Dollar Equivalents</u> (2)	<u>Allocation Factor</u> (3)
<u>Gravity</u>		
Residential	20,945	0.2785
Commercial	3,085	0.0410
Industrial	307	0.0041
Private Fire Protection	2,022	0.0269
<u>Repumped</u>		
Residential	43,757	0.5820
Commercial	2,798	0.0372
Industrial	256	0.0034
Private Fire Protection	2,023	0.0269
Total	<u>75,193</u>	<u>1.0000</u>



THE YORK WATER COMPANY  
WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.  
BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Private Fire Protection	
		Number of Services (3)	Weighting (4)=(2)x(3)	Number of Services (5)	Weighting (6)=(2)x(5)	Number of Services (7)	Weighting (8)=(2)x(7)	Number of Services (9)	Weighting (10)=(2)x(9)
<u>GRAVITY SERVICE AREA</u>									
3/4"	1.0	20,657	20,657	1,382	1,382	26	26	-	-
1"	0.8	276	217	503	396	23	18	-	-
1-1/2"	1.3	48	64	346	461	26	35	-	-
2"	2.4	3	7	218	533	41	100	33	80
3"	2.0	-	-	61	122	15	30	9	18
4"	4.6	-	-	36	164	16	73	137	625
6"	3.0	-	-	9	27	7	21	264	792
Over 6"	4.4	-	-	-	-	1	4	115	507
Total		20,984	20,945	2,555	3,085	155	307	558	2,022
<u>REPUMPED SERVICE AREA</u>									
3/4"	1.0	43,403	43,403	898	898	19	19	-	-
1"	0.8	411	323	411	323	27	21	-	-
1-1/2"	1.3	14	19	411	547	33	44	-	-
2"	2.4	5	12	246	602	30	74	32	78
3"	2.0	-	-	91	182	19	38	5	10
4"	4.6	-	-	42	191	6	27	76	348
6"	3.0	-	-	14	42	8	24	200	600
Over 6"	4.4	-	-	3	13	2	9	224	987
Total		43,833	43,757	2,116	2,798	144	256	537	2,023

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 16. ALLOCATION OF TRANSMISSION AND DISTRIBUTION OPERATIONS AND SUPERVISION EXPENSES.

Factors are based on the allocation of transmission and distribution operation labor.

Customer Classification	Transmission & Distribution Operating Labor	Allocation Factor
(1)	(2)	(3)
<u>Gravity</u>		
Residential	\$ 135,076	0.2703
Commercial	28,432	0.0569
Industrial	4,028	0.0081
Private Fire Protection	9,798	0.0196
Public Fire Protection	-	0.0000
<u>Repumped</u>		
Residential	281,046	0.5625
Commercial	28,132	0.0563
Industrial	3,447	0.0069
Private Fire Protection	9,798	0.0196
Public Fire Protection	-	0.0000
Total	<u>\$ 499,757</u>	<u>1.0002</u>

FACTOR 17. ALLOCATION OF TRANSMISSION AND DISTRIBUTION MAINTENANCE SUPERVISION EXPENSES.

Factors are based on the allocation of transmission and distribution maintenance labor.

Customer Classification	Transmission & Distribution Maintenance Labor	Allocation Factor
(1)	(2)	(3)
<u>Gravity</u>		
Residential	\$ 153,674	0.1472
Commercial	66,138	0.0634
Industrial	16,907	0.0162
Private Fire Protection	15,091	0.0145
Public Fire Protection	42,230	0.0405
<u>Repumped</u>		
Residential	369,442	0.3539
Commercial	130,076	0.1246
Industrial	65,378	0.0626
Private Fire Protection	30,461	0.0292
Public Fire Protection	154,381	0.1479
Total	<u>\$ 1,043,776</u>	<u>1.0000</u>

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 18. ALLOCATION OF WASTEWATER UNRECOVERED COST OF SERVICE

Factors are based on residential and commercial class water cost of service as follows:

Customer Classification <u>(1)</u>	Water Cost of Service <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential -Gravity	\$ 12,737,125	0.2889
Residential - Repumped	<u>31,350,613</u>	<u>0.7111</u>
Total Residential	<u>\$44,087,738</u>	<u>1.0000</u>
Commercial - Gravity	\$5,028,602	0.3450
Commercial - Repumped	<u>\$9,548,468</u>	<u>0.6550</u>
Total Commercial	<u>\$14,577,070</u>	<u>1.0000</u>

FACTOR 19. ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the pro forma number of bills.

Customer Classification <u>(1)</u>	Pro Forma Number of Bills <u>(2)</u>	Allocation Factor <u>(3)</u>
<u>Gravity</u>		
Residential	251,802	0.2947
Commercial	30,655	0.0359
Industrial	1,865	0.0022
Private Fire Protection	7,124	0.0083
Public Fire Protection	276	0.0003
<u>Repumped</u>		
Residential	525,990	0.6156
Commercial	25,397	0.0297
Industrial	1,732	0.0020
Private Fire Protection	8,586	0.0100
Public Fire Protection	<u>1,152</u>	<u>0.0013</u>
Total	<u><u>854,579</u></u>	<u><u>1.0000</u></u>

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 20. ALLOCATION OF METER READING COSTS.

Factors are based on the pro forma number of meter readings by customer classification, as follows:

Customer Classification	Pro Forma Number of Readings	Allocation Factor
(1)	(2)	(3)
<u>Gravity</u>		
Residential	251,802	0.3007
Commercial	30,655	0.0366
Industrial	1,865	0.0022
<u>Repumped</u>		
Residential	525,990	0.6281
Commercial	25,397	0.0303
Industrial	1,732	0.0021
Total	<u>837,441</u>	<u>1.0000</u>

FACTOR 21. ALLOCATION OF ADMINISTRATIVE AND GENERAL EXPENSES.

Factors are based on the allocation of all other operation and maintenance expenses excluding fuel, power purchased, and chemicals.

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
<u>Gravity</u>		
Residential	\$ 2,466,698	0.2263
Commercial	756,344	0.0694
Industrial	170,598	0.0157
Private Fire Protection	129,911	0.0119
Public Fire Protection	103,809	0.0095
<u>Repumped</u>		
Residential	5,116,482	0.4694
Commercial	1,086,590	0.0997
Industrial	491,474	0.0451
Private Fire Protection	180,779	0.0166
Public Fire Protection	396,473	0.0364
Total	<u>\$ 10,899,157</u>	<u>1.0000</u>

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 22. ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of operation and maintenance direct labor expense to customer classifications, as follows.

Customer Classification <u>(1)</u>	Direct Labor Expense <u>(2)</u>	Allocation Factor <u>(3)</u>
<u>Gravity</u>		
Residential	\$ 2,008,458	0.2288
Commercial	627,511	0.0715
Industrial	142,406	0.0162
Private Fire Protection	95,286	0.0109
Public Fire Protection	78,704	0.0090
<u>Repumped</u>		
Residential	4,126,623	0.4699
Commercial	882,630	0.1005
Industrial	396,620	0.0452
Private Fire Protection	129,178	0.0147
Public Fire Protection	292,257	0.0333
Total	<u>\$ 8,779,674</u>	<u>1.0000</u>

FACTOR 23. ALLOCATION OF ORGANIZATION, FRANCHISES AND CONSENTS, AND OTHER RATE BASE ELEMENTS.

Factors are based on the allocation of the original cost less depreciation other than those items being allocated, as follows:

Customer Classification <u>(1)</u>	Original Cost Less Depreciation <u>(2)</u>	Allocation Factor <u>(3)</u>
<u>Gravity</u>		
Residential	\$ 56,220,354	0.1464
Commercial	26,209,998	0.0683
Industrial	6,891,606	0.0179
Private Fire Protection	6,014,404	0.0157
Public Fire Protection	10,000,254	0.0260
<u>Repumped</u>		
Residential	141,996,069	0.3698
Commercial	54,504,156	0.1419
Industrial	28,153,395	0.0733
Private Fire Protection	12,308,967	0.0321
Public Fire Protection	41,721,506	0.1086
Total	<u>\$ 384,020,709</u>	<u>1.0000</u>

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 24. ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

The factors are based on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below:

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
<u>Gravity</u>		
Residential	\$ 51,792,150	0.1477
Commercial	24,033,014	0.0685
Industrial	6,313,422	0.0180
Private Fire Protection	5,501,538	0.0157
Public Fire Protection	9,119,577	0.0260
<u>Repumped</u>		
Residential	129,923,344	0.3706
Commercial	49,563,649	0.1414
Industrial	25,580,710	0.0730
Private Fire Protection	11,120,925	0.0317
Public Fire Protection	37,673,257	0.1074
Total	<u>\$ 350,621,588</u>	<u>1.0000</u>

FACTOR 25. ALLOCATION OF REGULATORY COMMISSION EXPENSES, ASSESSMENTS AND OTHER WATER REVENUES.

The factors are based on the allocation of the total cost of service, excluding those items being allocated.

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
<u>Gravity</u>		
Residential	\$ 12,158,661	0.1759
Commercial	4,795,928	0.0694
Industrial	1,197,503	0.0173
Private Fire Protection	920,562	0.0133
Public Fire Protection	1,303,567	0.0189
<u>Repumped</u>		
Residential	28,327,368	0.4097
Commercial	8,929,656	0.1292
Industrial	4,455,351	0.0644
Private Fire Protection	1,694,093	0.0245
Public Fire Protection	5,351,924	0.0774
Total	<u>\$ 69,134,613</u>	<u>1.0000</u>

**THE YORK WATER COMPANY  
WATER OPERATIONS  
FACTOR 24. ORIGINAL COST MEASURE OF VALUE RATE BASE  
ALLOCATED TO RESIDENTIAL, COMMERCIAL, INDUSTRIAL, AND FIRE PROTECTION CUSTOMER CLASSIFICATIONS**

Account (1)	Factor Ref (2)	Cost of Service (3)	Gravity System				Fire Protection				Repumping System				
			Residential (4)	Commercial (5)	Industrial (6)	Public (8)	Private (7)	Public (13)	Commercial (10)	Industrial (11)	Private (12)	Public (13)			
													Residential (9)	Commercial (10)	Industrial (11)
<b>NONDEPRECIABLE PLANT</b>															
Organization	23	5,302	776,23	362	95	138	83	175	331,079	146,524	81,917	752	389	170	576
Franchises and Consents	23	4,918	719,98	336	88	128	77	-	75,811	18,746	33,505	33,505	360	158	534
Water Rights	1	39,972	7,423	5,304	1,579	12	8	-	13,195	7,842	4,561	7,842	4,561	12	36
Reservoir Land	1	858,813	159,482	113,965	33,923	258	172	-	283,494	168,499	97,991	168,499	97,991	258	773
Power and Pumping Land															
Pumping Station	5	874,250	186,303	99,053	28,413	175	87	-	331,079	146,524	81,917	146,524	81,917	175	525
Booster - Max Day	3	158,866	-	-	-	-	-	-	75,811	18,746	33,505	33,505	360	158	534
Booster - Max Hour	7	45,406	-	-	-	-	-	-	17,640	8,645	4,495	8,645	4,495	12	36
Purification Land	3	53,459	11,392	6,057	1,737	11	5	-	20,245	8,960	5,009	8,960	5,009	11	32
T & D Land and Rights of Way	3	142,463	30,359	16,141	4,630	28	14	-	53,951	23,877	13,349	23,877	13,349	28	85
Distr. Reservoir & Standpipe Land															
Standpipe - Gravity	10	9,747	4,876	2,876	767	752	475	-	-	-	-	-	-	-	-
Standpipes - Repumped	11	417,748	-	-	-	-	-	-	209,166	102,557	53,305	102,557	53,305	12,825	39,895
Office Land	21	115,023	26,030	7,983	1,806	1,093	1,369	-	53,992	11,468	5,188	11,468	5,188	4,187	11,065
Stores, Shop and Garage Land	21	135,845	30,742	9,428	2,133	1,291	1,617	-	63,765	13,544	6,127	13,544	6,127	2,255	4,945
TOTAL NONDEPRECIABLE PLANT		2,867,811	458,102	261,504	75,171	3,885	3,907	-	1,126,117	526,871	291,436	526,871	291,436	28,859	85,958
<b>DEPRECIABLE PLANT</b>															
Collecting & Impounding Reservoir	1	44,975,889	8,352,023	5,968,300	1,776,548	13,493	8,995	-	14,846,541	8,824,269	5,131,749	8,824,269	5,131,749	13,493	40,478
Lake, River and Other Intake	3	2,172,426	462,944	246,136	70,604	434	217	-	822,698	364,099	203,556	364,099	203,556	434	1,303
Wells and springs	3	57,175	12,184	6,478	1,858	11	6	-	21,652	9,583	5,357	9,583	5,357	11	34
Supply Mains	3	9,057,017	1,930,050	1,026,160	294,353	1,811	906	-	3,429,892	1,517,956	848,642	1,517,956	848,642	1,811	5,434
Other Water Source Structures	3	127,319	27,132	14,425	4,138	25	13	-	48,216	21,339	11,930	21,339	11,930	25	76
Power and Pumping Structures															
Pumping Station	3	11,925,550	2,541,335	1,351,165	387,580	2,385	1,193	-	4,516,206	1,998,722	1,117,424	1,998,722	1,117,424	2,385	7,155
Booster - Max Day	5	998,309	-	-	-	-	-	-	476,393	210,543	117,800	210,543	117,800	47,120	146,452
Booster - Max Hour	7	325,310	-	-	-	-	-	-	126,383	61,939	32,206	61,939	32,206	25,504	79,278
Purification Buildings	3	3,241,064	690,671	367,213	105,335	648	324	-	1,227,391	543,202	303,688	543,202	303,688	648	1,945
Distr. Reservoirs and Standpipe															
Basins	9	2,880,466	519,348	306,194	81,517	65,099	40,903	-	922,901	452,521	235,046	452,521	235,046	62,506	194,431
Standpipe - Gravity	10	21,734	10,874	6,414	1,710	1,678	1,058	-	-	-	-	-	-	-	-
Standpipes - Repumped	11	11,748,443	-	-	-	-	-	-	5,882,445	2,884,243	1,499,101	2,884,243	1,499,101	360,677	1,121,976
Office Buildings	21	1,414,836	320,177	98,190	22,213	13,441	16,837	-	664,124	141,059	63,809	141,059	63,809	23,486	51,500
Stores, Shop and Garage Bldgs.	21	1,065,695	241,167	73,959	16,731	10,124	12,682	-	500,237	106,250	48,063	106,250	48,063	17,691	38,791
Misc. Structures and Improv.	21	241,313	54,609	16,747	3,789	2,292	2,872	-	113,272	24,059	10,883	24,059	10,883	4,006	8,784
Electric Pumping Equipment															
Pumping Station	3	3,358,983	715,799	380,573	109,167	672	336	-	1,272,047	562,966	314,737	562,966	314,737	672	2,015
Booster - Max Day	5	829,552	-	-	-	-	-	-	395,862	174,953	97,887	174,953	97,887	39,155	121,695
Booster - Max Hour	7	342,060	-	-	-	-	-	-	132,890	65,128	33,864	65,128	33,864	26,817	83,360
Oil Engine Pumping Equipment	3	640,205	136,428	72,535	20,807	128	64	-	242,446	107,298	59,987	107,298	59,987	128	384
Power Generation Equipment	3	2,111,083	449,872	239,186	68,610	422	211	-	799,467	353,818	197,808	353,818	197,808	422	1,267
Purification System	3	12,950,620	2,759,777	1,467,305	420,895	2,590	1,295	-	4,904,400	2,170,524	1,213,473	2,170,524	1,213,473	2,590	7,770
Laboratory Equipment	3	86,844	18,506	9,839	2,822	17	9	-	32,888	14,555	8,137	14,555	8,137	17	52
Mains and Accessories															
Transmission - Supply	4	11,016,442	2,347,604	1,248,163	358,034	2,203	1,102	-	4,171,927	1,846,356	1,032,241	1,846,356	1,032,241	2,203	6,610
Transmission - Gravity	3	7,555,945	3,617,031	1,923,744	551,584	896,891	566,696	-	13,339,601	5,895,477	3,298,560	5,895,477	3,298,560	1,319,424	4,100,837
Transmission - Repumped	5	27,953,899	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution - Gravity	6	32,144,664	12,475,344	7,357,914	1,964,039	6,342,142	4,005,225	-	44,347,649	21,734,343	11,300,945	21,734,343	11,300,945	8,949,435	27,818,590
Distribution - Repumped	7	114,150,963	-	-	-	-	-	-	-	-	-	-	-	-	-

**THE YORK WATER COMPANY**  
**WATER OPERATIONS**  
**FACTOR 24. ORIGINAL COST MEASURE OF VALUE RATE BASE**  
**ALLOCATED TO RESIDENTIAL, COMMERCIAL, INDUSTRIAL, AND FIRE PROTECTION CUSTOMER CLASSIFICATIONS**

Account (1)	Factor Ref (2)	Cost of Service (3)	Gravity System				Fire Protection				Repumping System							
			Residential (4)	Commercial (5)	Industrial (6)	Public (8)	Private (7)	Residential (9)	Commercial (10)	Industrial (11)	Private (12)	Public (13)						
													Residential	Commercial	Industrial	Public	Private	Residential
Services	15	46,908,124	13,063,913	1,923,233	192,323	-	-	27,300,528	1,744,982	159,488	-	-	-	-	-	-	-	-
Meters	14	13,891,033	3,447,754	1,383,547	259,762	-	-	7,078,870	1,494,675	226,424	-	-	-	1,261,829	-	-	-	-
Fire Hydrants	13	10,143,036	-	-	-	-	2,579,374	-	-	-	-	-	-	-	-	-	-	7,563,662
Back Flow Preventers	15	438,181	122,033	17,965	1,797	-	-	255,021	16,300	1,490	-	-	-	11,787	-	-	-	-
Office Furniture and Equipment	21	324,645	73,467	22,530	5,097	-	3,084	152,388	32,367	14,641	-	-	-	5,389	-	-	-	11,817
Enterprise Software	21	2,940,978	665,543	204,104	46,173	-	27,939	1,380,495	293,216	132,638	-	-	-	48,820	-	-	-	107,052
Transportation Equipment	21	848,073	191,919	58,856	13,315	-	8,057	398,085	84,563	38,248	-	-	-	14,078	-	-	-	30,870
Stores Equipment	21	103,131	23,339	7,157	1,619	-	980	48,410	10,282	4,651	-	-	-	1,772	-	-	-	3,754
Shop Equipment	21	45,862	10,379	3,183	720	-	546	21,528	4,572	2,068	-	-	-	761	-	-	-	1,669
Tools and Work Equip	21	389,890	88,232	27,058	6,121	-	3,704	183,014	38,872	17,584	-	-	-	6,472	-	-	-	14,192
Power Operated Equipment	21	86,588	19,595	6,009	1,359	-	823	40,644	8,633	3,905	-	-	-	1,437	-	-	-	3,152
Communication Equipment	21	1,428,795	323,336	99,158	22,432	-	13,574	670,676	142,451	64,439	-	-	-	23,718	-	-	-	52,008
Miscellaneous Equipment	21	228,976	51,365	15,752	3,564	-	2,156	106,543	22,630	10,237	-	-	-	3,768	-	-	-	8,262
TOTAL DEPRECIABLE PLANT		381,169,118	55,763,749	25,949,193	6,816,618	-	9,986,634	140,873,732	53,978,734	27,862,708	-	-	-	12,280,436	-	-	-	41,636,658
<b>TOTAL UTILITY PLANT</b>		384,030,929	56,221,851	26,210,696	6,891,789	-	10,000,520	141,999,849	54,505,606	28,154,144	-	-	-	12,309,295	-	-	-	41,722,816
<b>OTHER RATE BASE ELEMENTS</b>																		
Materials and Supplies	23	1,520,534	222,606	103,852	27,218	-	39,534	562,293	215,764	111,455	-	-	-	48,809	-	-	-	165,130
Cash Working Capital	21	3,070,957	694,958	213,124	48,214	-	29,174	1,441,507	306,174	138,500	-	-	-	50,978	-	-	-	111,783
Deferred Income Taxes	23	(37,860,573)	(5,542,788)	(2,585,877)	(877,704)	-	(984,375)	(14,000,840)	(5,372,415)	(2,775,180)	-	-	-	(1,215,324)	-	-	-	(4,111,658)
Funds Supplied Through Customers																		
Advances Not Expended	7	(1,475,804)	-	-	-	-	-	(573,350)	(280,993)	(146,105)	-	-	-	(115,703)	-	-	-	(359,653)
Taxes on Deposits for Advances	23	1,403,563	205,482	95,863	25,124	-	36,493	519,038	199,166	102,881	-	-	-	45,054	-	-	-	152,427
Acquisition Adjustments	23	(68,018)	(9,958)	(4,646)	(1,218)	-	(1,768)	(25,153)	(9,652)	(4,986)	-	-	-	(2,183)	-	-	-	(7,387)
Total Other Rate Base Elements		(33,409,341)	(4,429,700)	(2,177,883)	(578,366)	-	(880,943)	(12,076,505)	(4,941,956)	(2,573,434)	-	-	-	(1,188,369)	-	-	-	(4,049,359)
<b>TOTAL ORIGINAL COST MEASURE OF VALUE</b>		\$ 350,621,588	\$ 51,792,150	\$ 24,033,014	\$ 6,313,422	\$	\$ 9,119,577	\$ 129,923,344	\$ 49,563,649	\$ 25,580,710	\$	\$	\$	\$ 11,120,925	\$	\$	\$	\$ 37,673,257



THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 30. ALLOCATION OF BAD DEBT EXPENSE

The factors are based on the allocation of the three year average of write-offs by class.

Customer Classification <u>(1)</u>	Write Offs <u>(2)</u>	Allocation Factor <u>(3)</u>
<u>Gravity</u>		
Residential	\$ 69,716	0.3030
Commercial	7,881	0.0342
Industrial	207	0.0009
Private Fire Protection	-	0.0000
Public Fire Protection	-	0.0000
<u>Repumped</u>		
Residential	145,630	0.6327
Commercial	6,530	0.0284
Industrial	193	0.0008
Private Fire Protection	-	0.0000
Public Fire Protection	-	0.0000
Total	<u>\$ 230,158</u>	<u>1.0000</u>

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THE YORK WATER COMPANY  
WATER OPERATIONS

SUMMARY OF AVERAGE DAILY SEND-OUT AND MAXIMUM DAILY AND HOURLY USAGE  
FOR THE YEARS 1983-2021

Year (1)	Average Daily Send-out (2)	Maximum Daily Usage		Date (5)	Maximum Hour Usage		Date (8)	Hour (9)
		MGD (3)	Ratio to Average (4)		MGD (6)	Ratio to Average (7)		
1983	17.10	24.10	1.41	19-Jul	32.20	1.88	17-Jul	8 p.m.
1984	16.60	19.70	1.19	12-Jun	29.10	1.75	12-Jan	10 a.m.
1985	16.70	21.40	1.28	14-Aug	28.50	1.71	20-Apr	10 a.m.
1986	18.00	22.10	1.23	27-Jun	32.50	1.81	31-Mar	2 p.m.
1987	17.90	23.20	1.30	18-Aug	27.90	1.56	03-Aug	11 a.m.
1988	19.00	24.60	1.29	07-Jul	28.50	1.50	15-Aug	12 p.m.
1989	19.20	22.20	1.16	27-Jun	28.90	1.51	28-Mar	9 a.m.
1990	19.50	22.60	1.16	18-Jul	29.00	1.49	07-Sep	7 a.m.
1991	19.30	24.30	1.26	27-Jun	29.10	1.51	17-Jun	11 a.m.
1992	18.70	21.60	1.16	25-Aug	28.00	1.50	28-Jan	4 p.m.
1993	19.50	23.60	1.21	03-Aug	26.20	1.34	24-Nov	9 a.m.
1994	19.90	24.50	1.23	15-Jun	27.20	1.37	15-Jun	8 a.m.
1995	19.80	23.90	1.21	17-Aug	28.90	1.46	31-Aug	8 p.m.
1996	18.60	22.40	1.20	20-May	28.10	1.51	20-May	7 a.m.
1997	18.70	25.10	1.34	15-Jul	29.90	1.60	17-Jul	9 a.m.
1998	18.90	23.50	1.24	22-Jul	28.70	1.52	20-Jul	8 p.m.
1999	20.70	26.00	1.26	08-Jun	30.70	1.48	21-Oct	9 p.m.
2000	19.80	23.10	1.17	12-Jul	30.00	1.52	26-Apr	9 p.m.
2001	19.65	26.00	1.32	24-Jul	32.00	1.63	10-May	9 p.m.
2002	17.90	22.40	1.25	01-Aug	29.40	1.64	01-Aug	1 p.m.
2003	17.50	21.60	1.23	17-Jul	27.70	1.58	08-Oct	10 a.m.
2004	18.20	21.40	1.18	02-Sep	29.10	1.60	05-May	9 p.m.
2005	18.66	23.90	1.28	26-Jun	30.40	1.63	26-Jun	8 p.m.
2006	18.77	26.94	1.44	16-Aug	34.50	1.84	16-Aug	8 p.m.
2007	19.06	25.28	1.33	31-May	33.40	1.75	30-Jul	8 p.m.
2008	18.35	23.28	1.27	13-Jun	30.90	1.68	13-Jun	8 p.m.
2009	18.23	22.73	1.25	15-Jul	28.60	1.57	12-Jun	8 p.m.
2010	18.23	27.76	1.52	06-Jul	32.30	1.77	05-Jul	9 p.m.
2011	18.46	26.33	1.43	21-Jul	32.40	1.75	21-Jul	9 p.m.
2012	18.60	25.30	1.36	07-Jul	32.30	1.74	07-Jul	6 p.m.
2013	19.09	23.89	1.25	31-May	31.10	1.63	18-Jul	8 p.m.
2014	18.33	22.27	1.21	7-Jul	28.60	1.56	19-May	8 p.m.
2015	18.51	24.80	1.34	24-Jul	28.80	1.56	13-May	8 p.m.
2016	18.80	24.35	1.30	22-Jul	31.00	1.65	22-Jul	8 p.m.
2017	18.38	24.45	1.33	21-May	30.40	1.65	19-Jun	8 p.m.
2018	19.46	24.47	1.26	23-May	31.60	1.62	2-Jul	N/A
2019	20.16	24.00	1.19	30-Jul	30.70	1.52	22-Apr	N/A
2020	19.99	24.73	1.24	20-Jul	30.60	1.53	9-Jul	N/A
2021	20.32	25.50	1.25	28-Mar	31.90	1.57	28-Apr	N/A

THE YORK WATER COMPANY  
WATER OPERATIONS

BASIS FOR ALLOCATION OF DEMAND-RELATED COSTS OF  
FIRE SERVICE TO PRIVATE AND PUBLIC FIRE PROTECTION

Description (1)	Restrictive Diameter(s) Squared (2)	Number of Units (3)	Relative Demand (4)=(2)X(3)	Percent of Service Area Fire Protection (5)	Percent of Total Fire Protection (6)
<u>GRAVITY SERVICE AREA</u>					
<u>Private Fire Protection</u>					
6 -Inch Hydrant Service	36.00	36 *	1,284		
2 -Inch Fire Line	4.00	33	131		
3 -Inch Fire Line	9.00	9	83		
4 -Inch Fire Line	16.00	137	2,197		
6 -Inch Fire Line	36.00	264	9,486		
8 -Inch Fire Line	64.00	106	6,795		
10 -Inch Fire Line	100.00	7	717		
12 -Inch Fire Line	144.00	2	288		
Total Private Fire Protection		594	20,980	0.3871	0.1131
<u>Public Fire Protection</u>					
<u>Service</u>	<u>Nozzles</u>				
6"	2-2 1/2",1-4 1/2"	32.75	959	31,407	
6"	1-2 1/2",1-4 1/2"	26.50	51	1,352	
6"	2-2 1/2"	12.50	1	13	
4"	2-2 1/2",1-4 1/2"	16.00	24	384	
4"	1-2 1/2",1-4 1/2"	16.00	4	64	
Total Public Fire Protection		1,039	33,221	0.6129	0.1792
Total Gravity Service Fire Protection		1,633	54,201	1.0000	0.2923

\* Excludes 6 additional hydrants served by the same service line as the first hydrant.

THE YORK WATER COMPANY

BASIS FOR ALLOCATION OF DEMAND-RELATED COSTS OF  
FIRE SERVICE TO PRIVATE AND PUBLIC FIRE PROTECTION

Description (1)	Restrictive Diameter(s) Squared (2)	Number of Units (3)	Relative Demand (4)=(2)X(3)	Percent of Service Area Fire Protection (5)	Percent of Total Fire Protection (6)
<u>REPUMPED SERVICE AREA</u>					
<u>Private Fire Protection</u>					
6 -Inch Hydrant Service	36.00	178 *	6,414		
2 -Inch Fire Line	4.00	32	128		
3 -Inch Fire Line	9.00	5	45		
4 -Inch Fire Line	16.00	76	1,221		
6 -Inch Fire Line	36.00	200	7,188		
8 -Inch Fire Line	64.00	166	10,603		
10 -Inch Fire Line	100.00	48	4,833		
12 -Inch Fire Line	144.00	10	1,488		
Total Private Fire Protection		716	31,920	0.2433	0.1721
<u>Public Fire Protection</u>					
<u>Service</u>	<u>Nozzles</u>				
8"	2-2 1/2", 1-4 1/2"	1	33		
6"	2-2 1/2", 1-4 1/2"	3,016	98,785		
6"	1-2 1/2", 1-4 1/2"	2	53		
4"	2-2 1/2", 1-4 1/2"	26	416		
4"	1-2 1/2", 1-4 1/2"	1	16		
Total Public Fire Protection		3,046	99,304	0.7567	0.5356
Total Repumped Service Fire Protection		3,762	131,224	1.0000	0.7077
Total Fire Protection		5,395	185,425		1.0000

\* Excludes 3 additional hydrants served by the same service line as the first hydrant.

THE YORK WATER COMPANY

CALCULATION OF UNRECOVERED WASTEWATER COST OF SERVICE

<u>Line No.</u>		<u>Amount</u>
1	Total Wastewater Revenue Requirement	\$ 8,289,886
2	Revenue Under Present Wastewater Rates	<u>\$ 4,132,184</u>
3	Additional Revenue Requirement (Line 2 - Line 1)	<u>\$ 4,157,702</u>
4	Total Revenue Under Proposed Wastewater Rates	\$ 5,619,009
5	Revenue Increase To Wastewater Customers (Line 4 - Line 2)	\$ 1,486,825
6	Unrecovered Wastewater Cost of Service (Line 3 - Line 5)	<u>\$ 2,670,877 *</u>

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\* Different from filed due to rounding.

PART III. PROPOSED CUSTOMER RATES

THE YORK WATER COMPANY  
COMPARISON OF PRESENT AND PROPOSED BASE RATES  
GRAVITY SYSTEM

CONSUMPTION CHARGES:

Rate Block, 100 Gallons Per Month (1)	Present Base Rate, Per 100 Gallons			Proposed Base Rate, Per 100 Gallons		
	Residential (2)	Commercial (3)	Industrial (4)	Residential (5)	Commercial (6)	Industrial (7)
All Residential Use	\$ 0.5012			\$ 0.7151		
First 50		\$ 0.4554	\$ 0.4554		\$ 0.7037	\$ 0.7037
Next 450		0.3261	0.3261		0.5039	0.5039
Over 500		0.2541			0.3927	
Next 19,500			0.2831			0.4204
Over 20,000			0.2437			0.3619

CUSTOMER CHARGES:

Meter Size (1)	Present Base Rate Per Month (2)	Proposed Base Rate Per Month (3)
5/8	\$ 16.25	\$ 20.71
3/4	22.30	28.40
1	31.50	40.10
1-1/2	48.50	61.80
2	63.00	80.30
3	151.80	193.50
4	225.90	287.90
6	250.90	319.80
8	481.40	613.50
10	619.50	789.50
12	762.70	972.00

THE YORK WATER COMPANY  
COMPARISON OF PRESENT AND PROPOSED BASE RATES  
REPUMPED SYSTEM

CONSUMPTION CHARGES:

Rate Block, 100 Gallons Per Month (1)	Present Base Rate, Per 100 Gallons			Proposed Base Rate, Per 100 Gallons		
	Residential (2)	Commercial (3)	Industrial (4)	Residential (5)	Commercial (6)	Industrial (7)
All Residential Use	\$ 0.8111			\$ 1.0998		
First 50		\$ 0.7401	\$ 0.7401		\$ 1.0876	\$ 1.0876
Next 450		0.6288	0.6288		0.9240	0.9240
Over 500		0.3386			0.4976	
Next 19,500			0.5824			0.8190
Over 20,000			0.3574			0.5026

CUSTOMER CHARGES:

Meter Size (1)	Present Base Rate Per Month (2)	Proposed Base Rate Per Month (3)
5/8	\$ 16.25	\$ 20.71
3/4	22.30	28.40
1	31.50	40.10
1-1/2	48.50	61.80
2	63.00	80.30
3	151.80	193.50
4	225.90	287.90
6	250.90	319.80
8	481.40	613.50
10	619.50	789.50
12	762.70	972.00



THE YORK WATER COMPANY  
COMPARISON OF PRESENT AND PROPOSED BASE RATES  
FIRE SERVICE CHARGES

<u>Type of Connection</u> (1)	<u>Per Month</u>		<u>Increase</u>	
	<u>Present</u> (2)	<u>Proposed</u> (3)	<u>Amount</u> (4)	<u>Percent</u> (5)
<u>GRAVITY SYSTEM:</u>				
Public Fire Hydrant	\$ 21.50	\$ 25.97	\$ 4.47	20.8%
Private Fire Lines:				
2-inch Connection	\$ 27.87	\$ 37.82	\$ 9.95	35.7%
3-inch Connection	37.11	50.36	13.25	35.7%
4-inch Connection	46.38	62.94	16.56	35.7%
6-inch Connection	92.93	126.11	33.18	35.7%
8-inch Connection	185.87	252.23	66.36	35.7%
10-inch Connection	278.85	378.40	99.55	35.7%
12-inch Connection	414.74	562.80	148.06	35.7%
Private Fire Hydrant:				
First Fire Hydrant	37.11	50.36	13.25	35.7%
Each Additional	27.87	37.82	9.95	35.7%
<u>REPUMPED SYSTEM:</u>				
Public Fire Hydrant	\$ 30.76	\$ 36.36	\$ 5.60	18.2%
Private Fire Lines:				
2-inch Connection	\$ 40.15	\$ 50.23	\$ 10.08	25.1%
3-inch Connection	53.50	66.93	13.43	25.1%
4-inch Connection	66.92	83.72	16.80	25.1%
6-inch Connection	133.82	167.41	33.59	25.1%
8-inch Connection	267.77	334.98	67.21	25.1%
10-inch Connection	401.74	502.58	100.84	25.1%
12-inch Connection	599.29	749.71	150.42	25.1%
Private Fire Hydrant:				
First Fire Hydrant	48.60	60.80	12.20	25.1%
Each Additional	36.48	45.64	9.16	25.1%

THE YORK WATER COMPANY

APPLICATION OF PRESENT AND PROPOSED RATES TO CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED FEBRUARY 29, 2024

Rate Block, 100 Gallons (1)	Pro Forma Number of Bills (2)	Pro Forma Consumption, 100 Gallons (3)	Present Base Rates (4)	Revenue at Present Base Rates (5)	Proposed Base Rates (6)	Revenue at Proposed Base Rates (7)
<b><u>RESIDENTIAL GRAVITY</u></b>						
Customer Charges						
5/8	235,862		\$ 16.25	\$ 3,832,758	\$ 20.71	\$ 4,884,702
3/4	12,018		22.30	268,001	28.40	341,311
1	3,314		31.50	104,391	40.10	132,891
1-1/2	572		48.50	27,742	61.80	35,350
2	36		63.00	2,268	80.30	2,891
	<u>251,802</u>	<u>-</u>		<u>4,235,160</u>		<u>5,397,145</u>
All Usage		<u>11,067,103</u>	0.5012	<u>5,546,832</u>	0.7151	<u>7,914,085</u>
Subtotal Gravity	251,802	11,067,103		9,781,992		13,311,230
<b><u>RESIDENTIAL REPUMPED</u></b>						
Customer Charges						
5/8	503,699		\$ 16.25	\$ 8,185,109	\$ 20.71	\$ 10,431,606
3/4	17,133		22.30	382,066	28.40	486,577
1	4,928		31.50	155,232	40.10	197,613
1-1/2	170		48.50	8,245	61.80	10,506
2	60		63.00	3,780	80.30	4,818
3	0		151.80	-	193.50	0
	<u>525,990</u>	<u>0</u>		<u>8,734,432</u>		<u>11,131,120</u>
All Usage		<u>19,668,195</u>	0.8111	<u>15,952,873</u>	1.0998	<u>21,631,081</u>
Subtotal Repumped	525,990	19,668,195		24,687,304		32,762,201
Total Residential	<u>777,792</u>	<u>30,735,298</u>		<u>34,469,296</u>		<u>46,073,431</u>

THE YORK WATER COMPANY

APPLICATION OF PRESENT AND PROPOSED RATES TO CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED FEBRUARY 29, 2024

Rate Block, 100 Gallons (1)	Pro Forma Number of Bills (2)	Pro Forma Consumption, 100 Gallons (3)	Present Base Rates (4)	Revenue at Present Base Rates (5)	Proposed Base Rates (6)	Revenue at Proposed Base Rates (7)
<b><u>COMMERCIAL GRAVITY</u></b>						
Customer Charges						
5/8	777		\$ 16.25	\$ 12,626	\$ 20.71	\$ 16,092
3/4	15,802		22.30	352,385	28.40	448,777
1	6,030		31.50	189,945	40.10	241,803
1-1/2	4,149		48.50	201,227	61.80	256,408
2	2,621		63.00	165,123	80.30	210,466
3	732		151.80	111,118	193.50	141,642
4	436		225.90	98,492	287.90	125,524
6	108		250.90	27,097	319.80	34,538
	<u>30,655</u>	<u>-</u>		<u>1,158,013</u>		<u>1,475,250</u>
First 50		1,329,046	0.4554	605,247	0.7037	935,249
Next 450		2,441,082	0.3261	796,037	0.5039	1,230,061
Over 500		<u>4,135,086</u>	<u>0.2541</u>	<u>1,050,725</u>	<u>0.3927</u>	<u>1,623,848</u>
Subtotal Gravity	30,655	7,905,214		3,610,022		5,264,408
<b><u>COMMERCIAL REPUMPED</u></b>						
Customer Charges						
5/8	1,019		\$ 16.25	\$ 16,559	\$ 20.71	\$ 21,103
3/4	9,757		22.30	217,581	28.40	277,099
1	4,935		31.50	155,453	40.10	197,894
1-1/2	4,930		48.50	239,105	61.80	304,674
2	2,951		63.00	185,913	80.30	236,965
3	1,097		151.80	166,525	193.50	212,270
4	504		225.90	113,854	287.90	145,102
6	168		250.90	42,151	319.80	53,726
8	24		481.40	11,554	613.50	14,724
10	12		619.50	7,434	789.50	9,474
	<u>25,397</u>	<u>-</u>		<u>1,156,127</u>		<u>1,473,031</u>
First 50		2,640,688	0.7401	1,954,373	1.0876	2,872,012
Next 450		2,693,741	0.6288	1,693,825	0.9240	2,489,017
Over 500		<u>6,357,696</u>	<u>0.3386</u>	<u>2,152,716</u>	<u>0.4976</u>	<u>3,163,590</u>
Subtotal Repumped	25,397	11,692,125		6,957,041		9,997,650
Total Commercial	<u>56,052</u>	<u>19,597,339</u>		10,567,063		<u>\$15,262,058</u>

THE YORK WATER COMPANY

APPLICATION OF PRESENT AND PROPOSED RATES TO CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED FEBRUARY 29, 2024

Rate Block, 100 Gallons (1)	Pro Forma Number of Bills (2)	Pro Forma Consumption, 100 Gallons (3)	Present Base Rates (4)	Revenue at Present Base Rates (5)	Proposed Base Rates (6)	Revenue at Proposed Base Rates (7)
<b><u>INDUSTRIAL GRAVITY</u></b>						
Customer Charges						
5/8	-		\$ 16.25	-	\$ 20.71	\$ -
3/4	313		22.30	6,980	28.40	8,889
1	276		31.50	8,694	40.10	11,068
1-1/2	314		48.50	15,229	61.80	19,405
2	492		63.00	30,996	80.30	39,508
3	180		151.80	27,324	193.50	34,830
4	193		225.90	43,599	287.90	55,565
6	88		250.90	22,079	319.80	28,142
12	9		762.70	6,864	972.00	8,748
	<u>1,865</u>	<u>-</u>		<u>161,765</u>		<u>206,155</u>
First 50		80,255	0.4554	36,548	0.7037	56,475
Next 450		305,835	0.3261	99,733	0.5039	154,110
Next 19,500		1,865,041	0.2831	527,993	0.4204	784,063
Over 20,000		<u>105,504</u>	<u>0.2437</u>	<u>25,711</u>	<u>0.3619</u>	<u>38,182</u>
Subtotal Gravity	1,865	2,356,635		851,750		1,238,985
<b><u>INDUSTRIAL REPUMPED</u></b>						
Customer Charges						
5/8	0		\$ 16.25	\$ -	\$ 20.71	\$ -
3/4	228		22.30	5,084	28.40	6,475
1	324		31.50	10,206	40.10	12,992
1-1/2	397		48.50	19,255	61.80	24,535
2	360		63.00	22,680	80.30	28,908
3	230		151.80	34,914	193.50	44,505
4	73		225.90	16,491	287.90	21,017
6	96		250.90	24,086	319.80	30,701
8	24		481.40	11,554	613.50	14,724
	<u>1,732</u>	<u>-</u>		<u>144,270</u>		<u>183,857</u>
First 50		70,429	0.7401	52,125	1.0876	76,599
Next 450		290,756	0.6288	182,827	0.9240	268,659
Next 19,500		2,411,579	0.5824	1,404,504	0.8190	1,975,083
Over 20,000		<u>4,028,059</u>	<u>0.3574</u>	<u>1,439,628</u>	<u>0.5026</u>	<u>2,024,502</u>
Subtotal Repumped	1,732	6,800,823		3,223,353		4,528,700
Total Industrial	<u>3,597</u>	<u>9,157,458</u>		<u>4,075,104</u>		<u>5,767,685</u>

THE YORK WATER COMPANY

APPLICATION OF PRESENT AND PROPOSED RATES TO CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED FEBRUARY 29, 2024

Rate Block, 100 Gallons (1)	Pro Forma Number of Bills (2)	Pro Forma Consumption, 100 Gallons (3)	Present Base Rates (4)	Revenue at Present Base Rates (5)	Proposed Base Rates (6)	Revenue at Proposed Base Rates (7)
<b><u>PRIVATE FIRE PROTECTION GRAVITY</u></b>						
Private Fire Lines:						
2-inch Connection	33	-	\$ 27.87	\$ 10,925	\$ 37.82	\$ 14,825
3-inch Connection	9	-	37.11	4,082	50.36	5,540
4-inch Connection	137	-	46.38	76,434	62.94	103,725
6-inch Connection	264	-	92.93	293,845	126.11	398,760
8-inch Connection	106	-	185.87	236,798	252.23	321,341
10-inch Connection	7	-	278.85	23,981	378.40	32,542
12-inch Connection	2	-	414.74	9,954	562.80	13,507
Private Fire Hydrant:						
First Fire Hydrant	36	-	37.11	15,883	50.36	21,554
Each Additional	6	-	27.87	2,007	37.82	2,723
Subtotal Gravity	<u>600</u>	<u>-</u>		<u>673,909</u>		<u>914,517</u>
<b><u>PRIVATE FIRE PROTECTION REPUMPED</u></b>						
Private Fire Lines:						
2-inch Connection	32	-	\$ 40.15	\$ 15,418	\$ 50.23	\$ 19,288
3-inch Connection	5	-	53.50	3,210	66.93	4,016
4-inch Connection	76	-	66.92	61,299	83.72	76,688
6-inch Connection	200	-	133.82	320,633	167.41	401,114
8-inch Connection	166	-	267.77	532,327	334.98	665,940
10-inch Connection	48	-	401.74	233,009	502.58	291,496
12-inch Connection	10	-	599.29	74,312	749.71	92,964
Private Fire Hydrant:						
First Fire Hydrant	178	-	48.60	103,907	60.80	129,990
Each Additional	3	-	36.48	1,313	45.64	1,643
Subtotal Repumped	<u>719</u>	<u>-</u>		<u>1,345,427</u>		<u>1,683,139</u>
Total Private Fire Protection	<u>1,318</u>	<u>-</u>		<u>2,019,336</u>		<u>2,597,656</u>
<b><u>PUBLIC FIRE PROTECTION</u></b>						
Fire Hydrants - Gravity	1,039		\$ 21.50	\$ 268,062	\$ 25.97	\$ 323,794
Fire Hydrants - Repumped	<u>3,046</u>		\$ 30.76	<u>1,124,463</u>	\$ 36.36	<u>1,329,176</u>
Total Public Fire Protection	<u>4,085</u>			<u>1,392,525</u>		<u>1,652,970</u>
Total	842,845	59,490,095		<u>\$ 52,523,324</u>		<u>\$ 71,353,800</u>

THE YORK WATER COMPANY  
GRAVITY SYSTEM  
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES  
RESIDENTIAL - MONTHLY  
5/8 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 16.25	\$ 20.71	\$ 4.46	27.45%
1,000	21.26	27.86	6.60	31.04%
2,000	26.27	35.01	8.74	33.26%
3,000	31.29	42.16	10.88	34.77%
4,000	36.30	49.31	13.02	35.86%
5,000	41.31	56.47	15.16	36.69%
6,000	46.32	63.62	17.29	37.33%
7,000	51.33	70.77	19.43	37.86%
8,000	56.35	77.92	21.57	38.28%
9,000	61.36	85.07	23.71	38.64%
10,000	66.37	92.22	25.85	38.95%
11,000	71.38	99.37	27.99	39.21%
12,000	76.39	106.52	30.13	39.44%
13,000	81.41	113.67	32.27	39.64%
14,000	86.42	120.82	34.41	39.81%
15,000	91.43	127.98	36.55	39.97%
16,000	96.44	135.13	38.68	40.11%
17,000	101.45	142.28	40.82	40.24%
18,000	106.47	149.43	42.96	40.35%
19,000	111.48	156.58	45.10	40.46%
20,000	116.49	163.73	47.24	40.55%
25,000	141.55	199.49	57.94	40.93%
30,000	166.61	235.24	68.63	41.19%
35,000	191.67	271.00	79.33	41.39%
40,000	216.73	306.75	90.02	41.54%
45,000	241.79	342.51	100.72	41.65%
50,000	266.85	378.26	111.41	41.75%
60,000	316.97	449.77	132.80	41.90%
70,000	367.09	521.28	154.19	42.00%
80,000	417.21	592.79	175.58	42.08%
90,000	467.33	664.30	196.97	42.15%
100,000	517.45	735.81	218.36	42.20%

THE YORK WATER COMPANY  
 REPUMPED SYSTEM  
 COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES  
 RESIDENTIAL - MONTHLY  
 5/8 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 16.25	\$ 20.71	\$ 4.46	27.45%
1,000	24.36	31.71	7.35	30.16%
2,000	32.47	42.71	10.23	31.52%
3,000	40.58	53.70	13.12	32.33%
4,000	48.69	64.70	16.01	32.87%
5,000	56.81	75.70	18.90	33.26%
6,000	64.92	86.70	21.78	33.55%
7,000	73.03	97.70	24.67	33.78%
8,000	81.14	108.69	27.56	33.96%
9,000	89.25	119.69	30.44	34.11%
10,000	97.36	130.69	33.33	34.23%
11,000	105.47	141.69	36.22	34.34%
12,000	113.58	152.69	39.10	34.43%
13,000	121.69	163.68	41.99	34.51%
14,000	129.80	174.68	44.88	34.57%
15,000	137.92	185.68	47.77	34.63%
16,000	146.03	196.68	50.65	34.69%
17,000	154.14	207.68	53.54	34.73%
18,000	162.25	218.67	56.43	34.78%
19,000	170.36	229.67	59.31	34.82%
20,000	178.47	240.67	62.20	34.85%
25,000	219.03	295.66	76.64	34.99%
30,000	259.58	350.65	91.07	35.08%
35,000	300.14	405.64	105.51	35.15%
40,000	340.69	460.63	119.94	35.21%
45,000	381.25	515.62	134.38	35.25%
50,000	421.80	570.61	148.81	35.28%
60,000	502.91	680.59	177.68	35.33%
70,000	584.02	790.57	206.55	35.37%
80,000	665.13	900.55	235.42	35.39%
90,000	746.24	1,010.53	264.29	35.42%
100,000	827.35	1,120.51	293.16	35.43%

THE YORK WATER COMPANY  
GRAVITY SYSTEM  
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES  
COMMERCIAL - MONTHLY  
3/4 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 22.30	\$ 28.40	\$ 6.10	27.35%
1,000	26.85	35.44	8.58	31.96%
2,000	31.41	42.47	11.07	35.23%
3,000	35.96	49.51	13.55	37.68%
4,000	40.52	56.55	16.03	39.57%
5,000	45.07	63.59	18.52	41.08%
6,000	48.33	68.62	20.29	41.99%
7,000	51.59	73.66	22.07	42.78%
8,000	54.85	78.70	23.85	43.48%
9,000	58.11	83.74	25.63	44.10%
10,000	61.38	88.78	27.41	44.65%
11,000	64.64	93.82	29.18	45.15%
12,000	67.90	98.86	30.96	45.60%
13,000	71.16	103.90	32.74	46.01%
14,000	74.42	108.94	34.52	46.38%
15,000	77.68	113.98	36.30	46.72%
16,000	80.94	119.01	38.07	47.04%
17,000	84.20	124.05	39.85	47.33%
18,000	87.46	129.09	41.63	47.60%
19,000	90.72	134.13	43.41	47.85%
20,000	93.99	139.17	45.19	48.08%
25,000	110.29	164.37	54.08	49.03%
30,000	126.60	189.56	62.97	49.74%
35,000	142.90	214.76	71.86	50.28%
40,000	159.21	239.95	80.75	50.72%
45,000	175.51	265.15	89.64	51.07%
50,000	191.82	290.34	98.52	51.36%
60,000	217.23	329.61	112.39	51.74%
70,000	242.64	368.88	126.25	52.03%
80,000	268.05	408.15	140.11	52.27%
90,000	293.46	447.42	153.97	52.47%
100,000	318.87	486.69	167.83	52.63%
200,000	572.97	879.39	306.43	53.48%
300,000	827.07	1,272.09	445.03	53.81%
400,000	1,081.17	1,664.79	583.63	53.98%
600,000	1,589.37	2,450.19	860.83	54.16%
800,000	2,097.57	3,235.59	1,138.03	54.25%
1,000,000	2,605.77	4,020.99	1,415.23	54.31%
2,000,000	5,146.77	7,947.99	2,801.23	54.43%
3,000,000	7,687.77	11,874.99	4,187.23	54.47%
4,000,000	10,228.77	15,801.99	5,573.23	54.49%
5,000,000	12,769.77	19,728.99	6,959.23	54.50%



THE YORK WATER COMPANY  
REPUMPED SYSTEM  
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES  
COMMERCIAL - MONTHLY  
3/4 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 22.30	\$ 28.40	\$ 6.10	27.35%
1,000	29.70	39.28	9.58	32.24%
2,000	37.10	50.15	13.05	35.17%
3,000	44.50	61.03	16.53	37.13%
4,000	51.90	71.90	20.00	38.53%
5,000	59.31	82.78	23.48	39.58%
6,000	65.59	92.02	26.43	40.29%
7,000	71.88	101.26	29.38	40.87%
8,000	78.17	110.50	32.33	41.36%
9,000	84.46	119.74	35.28	41.78%
10,000	90.75	128.98	38.24	42.13%
11,000	97.03	138.22	41.19	42.45%
12,000	103.32	147.46	44.14	42.72%
13,000	109.61	156.70	47.09	42.96%
14,000	115.90	165.94	50.04	43.18%
15,000	122.19	175.18	53.00	43.37%
16,000	128.47	184.42	55.95	43.55%
17,000	134.76	193.66	58.90	43.71%
18,000	141.05	202.90	61.85	43.85%
19,000	147.34	212.14	64.80	43.98%
20,000	153.63	221.38	67.76	44.10%
25,000	185.07	267.58	82.52	44.59%
30,000	216.51	313.78	97.27	44.93%
35,000	247.95	359.98	112.04	45.19%
40,000	279.39	406.18	126.80	45.38%
45,000	310.83	452.38	141.56	45.54%
50,000	342.27	498.58	156.32	45.67%
60,000	376.13	548.34	172.22	45.79%
70,000	409.99	598.10	188.12	45.88%
80,000	443.85	647.86	204.02	45.97%
90,000	477.71	697.62	219.92	46.04%
100,000	511.57	747.38	235.82	46.10%
200,000	850.17	1,244.98	394.82	46.44%
300,000	1,188.77	1,742.58	553.82	46.59%
400,000	1,527.37	2,240.18	712.82	46.67%
600,000	2,204.57	3,235.38	1,030.82	46.76%
800,000	2,881.77	4,230.58	1,348.82	46.81%
1,000,000	3,558.97	5,225.78	1,666.82	46.83%
2,000,000	6,944.97	10,201.78	3,256.82	46.89%
3,000,000	10,330.97	15,177.78	4,846.82	46.92%
4,000,000	13,716.97	20,153.78	6,436.82	46.93%
5,000,000	17,102.97	25,129.78	8,026.82	46.93%

THE YORK WATER COMPANY  
GRAVITY SYSTEM  
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES  
INDUSTRIAL - MONTHLY  
2 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$63.00	\$ 80.30	\$ 17.30	27.46%
50,000	232.52	342.24	109.73	47.19%
100,000	374.07	552.44	178.38	47.69%
200,000	657.17	972.84	315.68	48.04%
300,000	940.27	1,393.24	452.98	48.18%
400,000	1,223.37	1,813.64	590.28	48.25%
500,000	1,506.47	2,234.04	727.58	48.30%
600,000	1,789.57	2,654.44	864.88	48.33%
700,000	2,072.67	3,074.84	1,002.18	48.35%
800,000	2,355.77	3,495.24	1,139.48	48.37%
900,000	2,638.87	3,915.64	1,276.78	48.38%
1,000,000	2,921.97	4,336.04	1,414.08	48.39%
2,000,000	5,752.97	8,540.04	2,787.08	48.45%
3,000,000	8,583.97	12,744.04	4,160.08	48.46%
4,000,000	11,020.97	16,363.04	5,342.08	48.47%
5,000,000	13,457.97	19,982.04	6,524.08	48.48%
6,000,000	15,894.97	23,601.04	7,706.08	48.48%
7,000,000	18,331.97	27,220.04	8,888.08	48.48%
8,000,000	20,768.97	30,839.04	10,070.08	48.49%
9,000,000	23,205.97	34,458.04	11,252.08	48.49%
10,000,000	25,642.97	38,077.04	12,434.08	48.49%
15,000,000	37,827.97	56,172.04	18,344.08	48.49%
20,000,000	50,012.97	74,267.04	24,254.08	48.50%
25,000,000	62,197.97	92,362.04	30,164.08	48.50%
30,000,000	74,382.97	110,457.04	36,074.08	48.50%
35,000,000	86,567.97	128,552.04	41,984.08	48.50%
40,000,000	98,752.97	146,647.04	47,894.08	48.50%

THE YORK WATER COMPANY  
REPUMPED SYSTEM  
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES  
INDUSTRIAL - MONTHLY  
1 1/2 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$48.50	\$ 61.80	\$ 13.30	27.42%
50,000	368.47	531.98	163.52	44.38%
100,000	659.67	941.48	281.82	42.72%
200,000	1,242.07	1,760.48	518.42	41.74%
300,000	1,824.47	2,579.48	755.02	41.38%
400,000	2,406.87	3,398.48	991.62	41.20%
500,000	2,989.27	4,217.48	1,228.22	41.09%
600,000	3,571.67	5,036.48	1,464.82	41.01%
700,000	4,154.07	5,855.48	1,701.42	40.96%
800,000	4,736.47	6,674.48	1,938.02	40.92%
900,000	5,318.87	7,493.48	2,174.62	40.88%
1,000,000	5,901.27	8,312.48	2,411.22	40.86%
2,000,000	11,725.27	16,502.48	4,777.21	40.74%
3,000,000	17,549.27	24,692.48	7,143.22	40.70%
4,000,000	21,123.27	29,718.48	8,595.22	40.69%
5,000,000	24,697.27	34,744.48	10,047.22	40.68%
6,000,000	28,271.27	39,770.48	11,499.22	40.67%
7,000,000	31,845.27	44,796.48	12,951.22	40.67%
8,000,000	35,419.27	49,822.48	14,403.22	40.66%
9,000,000	38,993.27	54,848.48	15,855.22	40.66%
10,000,000	42,567.27	59,874.48	17,307.22	40.66%
15,000,000	60,437.27	85,004.48	24,567.22	40.65%
20,000,000	78,307.27	110,134.48	31,827.22	40.64%
25,000,000	96,177.27	135,264.48	39,087.22	40.64%
30,000,000	114,047.27	160,394.48	46,347.22	40.64%
35,000,000	131,917.27	185,524.48	53,607.22	40.64%
40,000,000	149,787.27	210,654.48	60,867.22	40.64%

## APPENDIX

## THE YORK WATER COMPANY

### RESPONSES TO RATE STRUCTURE AND COST OF SERVICE FILING REQUIREMENTS

- RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:
- a. A description of the allocation methods used. A comparison of the allocated cost of service by class with the present and proposed revenues. A cost of service schedule showing the Rate of Return produced by present and proposed rates by class of service.

#### RESPONSE

A description of the methods used for the cost of service study is provided on pages 2 through 5 of Exhibit No. FVIII and in Statement No. 108. A comparison of the allocated cost of service by class with the present and proposed revenues is provided on Schedule A of Exhibit No. FVIII. Schedules Band C showing the rate of return produced by present and proposed rates by customer classification are provided in Exhibit No. FVIII.

## THE YORK WATER COMPANY

### RESPONSES TO RATE STRUCTURE AND COST OF SERVICE FILING REQUIREMENTS

- RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:
- b. Indicate if the method used for establishing the allocation factors in the Cost of Service Study deviates from the previous study submitted in the last rate case. If yes, indicate which allocation factors were changed and discuss the reason for the changes.

#### RESPONSE

The methods used for establishing the allocation factors in the cost of service study have not deviated from the previous study submitted in the last case.

## THE YORK WATER COMPANY

### RESPONSES TO RATE STRUCTURE AND COST OF SERVICE FILING REQUIREMENTS

- RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:
- c. Supply the average day, the maximum day and the maximum hour deliveries to the system adjusted for storage for the test year and two prior years. Also provide workpapers, analyses, comparative data or other documentation supporting the estimated maximum day and peak hour demands by customer class reflected in the Company's cost of service study.

#### RESPONSE

Refer to Schedule F of Exhibit No. FVIII for the average day maximum day and maximum hour system deliveries for the years 2000 through 2021. See 'RS1-c Attachment' which provides support for the customer class demand factors.

THE YORK WATER COMPANY  
SUMMARY OF OBSERVED MAXIMUM DAY AND HOUR RATIOS  
FROM 1976 AND 1977 FIELD STUDIES

	<u>Maximum Day Ratio</u>	<u>Maximum Hour Ratio</u>
RESIDENTIAL		
Wilshire Hills	2.0	3.0
Prospect Street	1.4	2.6
Fayfield	2.8	6.3
COMMERCIAL & PUBLIC		
Apartments	1.6	3.3
Hotels	1.9	4.6
Country Club	1.7	7.0
Retail Stores	1.7	3.0
Schools	2.1	6.6
Hospital	1.5	2.9
INDUSTRIAL	1.5	2.7



THE YORK WATER COMPANY  
RATIO OF MAXIMUM DAY AND HOUR CONSUMPTION  
FOR RESIDENTIAL AREAS

Location	Average Day Consumption	Maximum Day		Maximum Hour	
		Consumption	Ratio	Consumption	Ratio
Wilshire Hills	92,602	187,900	2.03	11,700	3.03
Prospect Street	7,810	11,120	1.42	840	2.58
Fayfield	7,281	20,630	2.83	1,900	6.27

THE YORK WATER COMPANY  
RATIO OF MAXIMUM DAY AND HOUR CONSUMPTION  
FOR APARTMENTS

Location	Average Day Consumption	Maximum Day		Maximum Hour	
		Consumption	Ratio	Consumption	Ratio
Elm Terrace	2,123	6,400		600	
Yorkshire Apartments	22,714	37,610		3,230	
Broad Manor #1	7,284	8,700		880	
Broad Manor #2	7,321	14,373		850	
Broad Manor #3	7,934	8,480		1,000	
<b>Total</b>	<b>47,376</b>	<b>75,563</b>	<b>1.5950</b>	<b>6,560</b>	<b>3.3232</b>

THE YORK WATER COMPANY  
RATIO OF MAXIMUM DAY AND HOUR CONSUMPTION  
FOR HOTELS

Location	Average Day Consumption	Maximum Day		Maximum Hour	
		Consumption	Ratio	Consumption	Ratio
Holiday Inn	23,055	42,500		3,700	
York Valley Inn #1	23,624	35,000		3,400	
York Valley Inn #2	6,815	23,400		3,100	
Total	53,494	100,900	1.8862	10,200	4.5760

THE YORK WATER COMPANY  
RATIO OF MAXIMUM DAY AND HOUR CONSUMPTION  
FOR COUNTRY CLUB

Location	Average Day Consumption	Maximum Day		Maximum Hour	
		Consumption	Ratio	Consumption	Ratio
Country Club #1		0		0	
Country Club #2		105,100		13,000	
Country Club #3		56,700		14,700	
<b>Total</b>	<b>94,845</b>	<b>161,800</b>	<b>1.7059</b>	<b>27,700</b>	<b>7.0091</b>

THE YORK WATER COMPANY  
RATIO OF MAXIMUM DAY AND HOUR CONSUMPTION  
FOR RETAIL STORES

Location	Average Day Consumption	Maximum Day		Maximum Hour	
		Consumption	Ratio	Consumption	Ratio
Mailman's	3,646	6,230		720	
Peoples Drug	267	320		110	
Yorktowne Bootiere	51	48		20	
Watson's Gift Shop	29	100		50	
Race-0-Rama	47	130		60	
Devonos Dry Cleaning	63	90		60	
The Festive Board	373	890		240	
Queensgate Jewelers	36	73		12	
Queensgate Barber Shop	58	87		15	
Rogers Toys	23	25		11	
G. C. Murphy	592	650		120	
Squires Pub	988	1,277		172	
The Hub	81	140		30	
Pantry Pride	1,771	3,600		260	
Jay's Supermarket	2,689	2,900		340	
Green's Dairy	71,465	131,000		7,800	
Snow White Laundry	11,524	12,600		1,700	
Total	93,703	160,160	1.7092	11,720	3.0020

THE YORK WATER COMPANY  
RATIO OF MAXIMUM DAY AND HOUR CONSUMPTION  
FOR SCHOOLS

Location	Average Day Consumption	Maximum Day		Maximum Hour	
		Consumption	Ratio	Consumption	Ratio
York College: Men's Dorm	12,162	32,030		3,300	
Women's Dorm	8,202	15,950		1,970	
Admin. Bldg.	461	1,350		360	
Library	4,672	10,650		1,540	
Gym	3,424	8,300		1,990	
P.S.U. - York Campus	9,695	14,300		1,080	
York Vo-Tech	8,911	18,610		2,800	
Total	47,527	101,190	2.1291	13,040	6.5859

THE YORK WATER COMPANY  
RATIO OF MAXIMUM DAY AND HOUR CONSUMPTION  
FOR HOSPITAL

Location	Average Day Consumption	Maximum Day		Maximum Hour	
		Consumption	Ratio	Consumption	Ratio
York Hospital #1	100,467	175,120		12,800	
York Hospital #2	57,693	78,400		6,900	
York Hospital #3	50,088	82,390		9,700	
<b>Total</b>	<b>208,248</b>	<b>306,380</b>	<b>1.47</b>	<b>24,800</b>	<b>2.86</b>

THE YORK WATER COMPANY  
RATIO OF MAXIMUM DAY AND HOUR CONSUMPTION  
FOR INDUSTRIAL

Location	Average Day Consumption	Maximum Day		Maximum Hour	
		Consumption	Ratio	Consumption	Ratio
Caterpillar 6" x 10"	336,842	499,700		42,500	
Caterpillar 4"	14,556	26,700		2,400	
Sylvania 6"	333,919	438,600		32,200	
AMF (R.R. Sign)	0	0		0	
AMF (Inside of Fence)	285,796	397,300		22,300	
AMF (Main Office)	320,293	420,000		28,000	
Assoc. Wholesalers	2,032	2,200		600	
Cole Steel	19,825	26,100		1,900	
Yorktowne Paper - West	1,098	1,200		200	
Yorktowne Paper - East	184,189	285,200		18,200	
Campbell Chain	179,538	309,300		16,300	
Berg Electronics	56,532	110,700		7,500	
Progressive Typograph	2,212	3,110		550	
Charles D. Snyder	27,322	49,390		5,060	
Continental Wire	42,720	56,106		9,156	
Coyne Laundry	83,488	118,400		13,700	
L & G Potato Chips	79,819	160,810		18,890	
Medusa 2"	3,501	7,670		540	
Medusa 6"	467,683	756,240		50,900	
<b>Total</b>	<b>2,441,365</b>	<b>3,668,726</b>	<b>1.50</b>	<b>270,896</b>	<b>2.66</b>



## THE YORK WATER COMPANY

### RESPONSES TO RATE STRUCTURE AND COST OF SERVICE FILING REQUIREMENTS

- RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:
- d. Explain thoroughly the methodology employed if the Company distinguishes between transmission and distribution mains in its allocation of costs.

#### RESPONSE

For cost allocation purposes, mains that are 16-inch and larger are considered to be transmission mains and are allocated using Factors 3, 4 and 5, which are based on average and maximum day extra capacity demands plus the daily requirement for fire demand. Mains sized under 16-inch are considered distribution mains and are allocated using Factors 6 and 7, which are based on average and maximum hour extra capacity demands plus the hourly requirement for fire demands.

## THE YORK WATER COMPANY

### RESPONSES TO RATE STRUCTURE AND COST OF SERVICE FILING REQUIREMENTS

- RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:
- e. Provide a detailed explanation of how storage is utilized to meet base, maximum day and maximum hour demands.

#### RESPONSE

Storage facilities have been considered to be adequate if the effective volume of the facility, or groups of facilities acting together, provided sufficient volume during peak hour demands and to meet equalization needs on the maximum day and provide a fire protection reserve.

## THE YORK WATER COMPANY

### RESPONSES TO RATE STRUCTURE AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

- f. Provide workpapers, calculations and supporting documentation which develop the equivalent meters and equivalent service weights reflected in the Company's cost of service study.

#### RESPONSE

The 5/8-inch meter equivalent and 3/4-inch service equivalent were based on an analysis of actual costs by size for the last 20 years as shown on the attached schedules.

THE YORK WATER COMPANY  
CALCULATION OF 5/8 - INCH METER DOLLAR EQUIVALENT RATIOS

Meter Size	1986-1995	1996-2000	2001-2005	2006-2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Total	20-YEARS	5/8 - inch Dollar Equivalent
<b>5/8 x 3/4-inch</b>																		
Total Cost	\$1,386,319	\$799,468	\$1,379,882	\$2,030,522	\$234,481	\$290,172	\$369,864	\$394,037	\$373,649	\$432,307	\$419,855	\$422,438	\$347,248	\$358,678	\$297,965	\$9,536,583	\$7,350,796	
Quantity	16,379	5,650	12,001	14,030	2,100	2,600	3,100	2,697	2,985	3,410	3,340	3,180	2,840	3,140	2,055	79,417	57,478	1.00
Average Cost	\$84.64	\$143.79	\$114.98	\$144.73	\$111.66	\$111.60	\$119.21	\$146.10	\$125.18	\$126.78	\$125.71	\$132.84	\$122.27	\$114.23	\$145.00	\$120.08	\$127.89	
<b>3/4-inch</b>																		
Total Cost	\$3,940	\$61,195	\$280,564	\$18,957	\$6,187	\$24,851	\$9,111	\$9,815	\$13,224	\$66,549	\$65,987	\$59,486	\$71,039	\$69,634	\$119,258	\$958,797	\$813,662	
Quantity	697	296	1,586	80	40	150	50	50	65	310	310	280	346	360	520	5,092	4,099	1.55
Average Cost	\$120.43	\$206.74	\$176.98	\$236.97	\$154.67	\$165.68	\$182.22	\$196.30	\$203.44	\$214.67	\$212.86	\$214.95	\$205.31	\$193.43	\$229.34	\$188.29	\$196.90	
<b>1-inch</b>																		
Total Cost	\$5,862	\$30,703	\$127,124	\$14,527	\$0	\$12,236	\$10,319	\$12,375	\$2,803	\$23,623	\$19,971	\$16,588	\$19,971	\$15,992	\$15,801	\$359,636	\$273,370	
Quantity	375	121	633	60	0	60	45	50	10	110	70	60	70	60	50	1,704	1,208	1.77
Average Cost	\$148.17	\$253.75	\$200.83	\$242.11	\$0	\$203.93	\$229.32	\$247.50	\$280.34	\$214.76	\$285.30	\$279.83	\$285.30	\$266.53	\$316.02	\$211.05	\$226.30	
<b>1-1/2-inch</b>																		
Total Cost	\$9,443	\$51,110	\$70,214	\$48,406	\$8,636	\$4,404	\$40,367	\$10,755	\$24,046	\$26,945	\$23,420	\$30,050	\$31,020	\$65,331	\$35,929	\$540,074	\$419,521	
Quantity	240	87	119	99	20	10	72	17	44	45	43	52	54	130	57	1,089	762	4.30
Average Cost	\$289.35	\$587.47	\$590.03	\$488.95	\$431.79	\$440.36	\$560.66	\$632.66	\$546.50	\$598.77	\$544.65	\$577.88	\$574.44	\$502.55	\$630.33	\$495.94	\$550.55	
<b>2-inch</b>																		
Total Cost	\$79,483	\$54,781	\$70,358	\$105,444	\$62,863	\$55,235	\$41,267	\$34,511	\$42,523	\$28,748	\$45,377	\$43,016	\$47,597	\$62,322	\$50,521	\$824,045	\$689,781	
Quantity	211	89	83	131	36	30	31	28	45	25	44	33	49	78	43	966	656	8.22
Average Cost	\$376.70	\$615.51	\$847.89	\$804.92	\$1,746.19	\$1,841.17	\$1,331.18	\$1,232.53	\$944.96	\$1,149.93	\$1,031.30	\$1,303.52	\$971.37	\$798.99	\$1,174.90	\$861.97	\$1,051.50	
<b>3-inch</b>																		
Total Cost	\$1,117	\$79,530	\$117,764	\$147,602	\$88,289	\$24,535	\$37,536	\$14,173	\$63,694	\$38,002	\$19,189	\$17,623	\$80,400	\$62,349	\$98,334	\$970,126	\$809,480	
Quantity	69	68	48	75	40	11	16	5	28	15	8	7	32	27	37	486	349	18.14
Average Cost	\$1,775.60	\$1,169.55	\$2,453.43	\$1,968.03	\$2,207.21	\$2,230.43	\$2,352.22	\$2,834.66	\$2,270.86	\$2,533.49	\$2,398.59	\$2,517.63	\$2,512.49	\$2,309.22	\$2,657.66	\$1,996.14	\$2,319.43	
<b>4-inch</b>																		
Total Cost	\$5,363	\$72,703	\$116,130	\$136,459	\$86,716	\$42,616	\$21,184	\$8,958	\$68,833	\$8,801	\$17,454	\$52,404	\$52,171	\$52,364	\$97,605	\$919,761	\$761,696	
Quantity	43	47	35	42	23	11	6	4	17	2	4	13	14	17	25	303	213	27.96
Average Cost	\$1,985.18	\$1,546.87	\$3,318.01	\$3,249.03	\$3,770.25	\$3,874.22	\$3,530.71	\$2,239.52	\$4,046.97	\$4,400.65	\$4,383.48	\$4,031.09	\$3,726.50	\$3,080.24	\$3,904.19	\$3,035.52	\$3,576.04	
<b>6-inch</b>																		
Total Cost	\$5,466	\$86,482	\$68,314	\$110,656	\$51,483	\$26,567	\$0	\$20,137	\$10,048	\$46,722	\$20,512	\$16,587	\$16,587	\$63,202	\$9,816	\$545,991	\$444,043	
Quantity	16	29	12	22	8	4	0	3	4	6	2	2	2	11	3	122	77	45.09
Average Cost	\$2,216.63	\$2,982.49	\$5,776.13	\$5,029.81	\$6,435.42	\$6,641.64	\$0.00	\$6,712.38	\$2,511.97	\$7,620.34	\$10,255.98	\$8,293.50	\$8,293.50	\$5,746.51	\$3,272.02	\$4,475.34	\$5,766.79	
<b>8-inch</b>																		
Estimated Cost																\$6,000	\$6,000	50.0
<b>10-inch</b>																		
Estimated Cost																\$8,000	\$8,000	66.6
<b>12-inch</b>																		
Estimated Cost																\$10,000	\$10,000	83.3

THE YORK WATER COMPANY  
CALCULATION OF 3/4 - INCH SERVICE DOLLAR EQUIVALENT RATIOS

Service Size	2001-2005	2006-2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Total	20-YEARS	3/4 - inch Dollar Equivalent
<b>3/4-inch</b>																
Total Cost	\$5,567,942	\$7,332,176	\$1,041,197	\$1,211,364	\$985,717	\$1,139,738	\$1,398,339	\$842,098	\$2,011,148	\$2,276,360	\$1,517,806	\$1,273,511	\$2,295,379	\$39,284,416	\$28,892,774	
Quantity	6,035	5,733	628	781	712	543	889	526	1,755	1,553	741	507	590	34,319	20,993	
Average Cost	922.61	1,278.94	1,657.96	1,551.04	1,384.43	2,098.96	1,572.93	1,600.95	1,145.95	1,465.78	2,048.32	2,511.86	3,890.47	1,144.68	1,376.31	1.00
<b>1-inch</b>																
Total Cost	\$141,579	\$159,601	\$108,268	\$225,714	\$107,859	\$63,669	\$168,794	\$74,006	\$142,344	\$160,736	\$314,182	\$255,511	\$211,281	\$2,499,576	\$2,137,545	
Quantity	167	172	81	196	170	62	169	55	227	283	219	94	80	2,535	1,975	
Average Cost	847.78	927.92	1,336.64	1,172.01	634.46	1,026.93	998.78	1,345.56	627.07	567.97	1,434.62	2,718.20	2,641.01	986.03	1,082.30	0.79
<b>1 1/2-inch</b>																
Total Cost	\$227,085	\$314,152	\$53,198	\$39,277	\$54,647	\$75,525	\$100,250	\$39,277	\$44,762	\$71,969	\$91,683	\$119,317	\$91,477	\$1,744,007	\$1,322,618	
Quantity	267	211	15	10	30	12	44	26	23	24	21	18	21	12,251	722	
Average Cost	850.50	1,488.87	3,546.50	3,927.74	1,821.58	6,293.71	2,278.41	1,510.67	1,946.16	2,988.73	4,365.86	6,628.72	4,356.04	1394.09	1,831.88	1.33
<b>2-inch</b>																
Total Cost	\$67,490	\$188,589	\$34,938	\$44,537	\$44,066	\$66,254	\$35,390	\$31,564	\$37,480	\$30,384	\$52,509	\$99,429	\$92,254	\$978,939	\$814,894	
Quantity	53	64	10	11	16	11	15	9	5	6	10	14	18	419	242	
Average Cost	1,273.40	2,946.70	3,493.80	4,048.85	2,754.10	5,114.95	2,359.35	3,507.14	7,495.83	5,063.95	5,250.86	7,102.09	5,125.23	2336.37	3,387.33	2.45
<b>3-inch</b>																
Total Cost	\$37,166	\$54,298	\$8,440	\$6,327	\$6,052	\$7,194	\$28,837	\$17,149	\$2,843	\$1,648	\$25,693	\$11,648	\$91,477	\$291,241	\$195,647	
Quantity	23	19	2	3	2	2	9	6	1	1	3	2	1	123	71	
Average Cost	1,616.92	2,857.79	4,219.85	2,109.13	3,025.92	3,597.23	3,204.14	2,868.09	2,842.84	1,648.20	8,664.34	5,824.40	5,125.23	2,367.82	2,755.60	2.00
<b>4-inch</b>																
Total Cost	\$77,620	\$166,251	\$43,312	\$50,416	\$20,888	\$10,791	\$83,080	\$68,527	\$72,883	\$66,622	\$64,910	\$185,630	\$157,982	\$1,252,809	\$1,056,922	
Quantity	31	43	5	9	6	3	12	8	11	10	10	9	12	284	189	
Average Cost	2,503.88	3,862.29	8,662.45	5,601.76	3,481.33	3,596.97	4,423.35	8,565.85	6,626.67	6,662.19	6,490.97	20,625.55	13,165.19	4,411.30	6,265.81	4.65
<b>6-inch</b>																
Total Cost	\$179,833	\$225,726	\$66,828	\$50,240	\$98,635	\$97,632	\$84,788	\$32,156	\$2,998	\$51,680	\$99,650	\$145,622	\$88,069	\$1,680,112	\$1,223,856	
Quantity	99	66	14	15	16	18	18	4	1	14	18	8	5	543	296	
Average Cost	1,816.49	3,420.09	4,773.41	3,349.33	6,164.68	5,424.01	4,710.42	8,039.01	2,998.05	3,691.46	5,536.09	18,202.72	17,613.77	2,909.97	4,134.65	3.00
<b>Over 6"</b>																
Total Cost	\$76,608	\$191,532	\$36,667	\$36,667	\$17,312	\$12,674	\$60,679	\$31,485	\$4,065	\$8,101	\$36,309	\$52,300	\$95,314	\$865,889	\$659,712	
Quantity	28	34	4	4	3	2	9	5	1	2	4	4	9	216	109	
Average Cost	2,736.01	5,633.28	9,166.64	9,166.64	5,770.51	6,336.91	6,742.15	6,296.94	4,065.49	4,050.62	9,077.18	13,075.10	10,590.46	4,008.75	6,052.41	4.40

## THE YORK WATER COMPANY

### RESPONSES TO RATE STRUCTURE AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

- g. Provide all workpapers and supporting documentation for the fire flow requirement and duration utilized in the cost of service study.

#### RESPONSE

The 12,300 gpm fire flow is based on the requirements recommended by the National Board of Fire Underwriters (now the American Insurance Association) for a population of 198,049 as follows:

- a. For populations of 200,000 or less,

$$Q = 1020 \sqrt{P} (1 - 0.01 \sqrt{P}).$$

Where Q is the fire draft in gpm and P is the population in thousands.

- b. For populations in excess of 200,000, Q = 12,000 gpm plus 2,000 to 8,000 gpm for a potential second fire.

The foregoing requirements were published in Volume I, "Water and Wastewater Engineering," by Fair, Geyer & Okon, published in 1966 by John Wiley & Sons, Inc. The 10-hour duration is based on the 1974 Insurance Services Office publication titled "Grading Schedule for Municipal Fire Protection".

THE YORK WATER COMPANY

RESPONSES TO RATE STRUCTURE  
AND COST OF SERVICE FILING REQUIREMENTS

- RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:
- h. Provide a breakdown of the number and size of private fire services according to the general water service class of customer.

RESPONSE

This information broken down by customer class is not readily available. See Exhibit No. FVIII-1, Schedule G for the system-wide number of private fire lines and hydrants.

THE YORK WATER COMPANY

RESPONSES TO RATE STRUCTURE  
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

- i. Provide a calculation of the Company's base cost of water per unit of consumption.

RESPONSE

The calculation of the base cost of water per hundred gallons is as follows:

	<u>Gravity</u>	<u>Repumped</u>
Base Cost of Water	\$8,551,569	\$20,672,336
Pro Forma Water Consumption (Hundred Gallons)	21,329,140	38,160,750
Base Cost per Hundred Gallons	\$0.4009	\$0.5417



THE YORK WATER COMPANY

RESPONSES TO RATE STRUCTURE  
AND COST OF SERVICE FILING REQUIREMENTS

- RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:
- j. Provide a detailed cost analysis that supports the Company's customer charges, by meter size, showing all direct and indirect costs included.

RESPONSE

Please refer to the 'RS1-j Attachment' for the detailed cost analysis that supports the Company's customer charges. The attached also includes the cost of service by cost function.

THE YORK WATER COMPANY  
WATER OPERATIONS

CALCULATION OF CUSTOMER COSTS FOR A 5/8-INCH METER PER MONTH

Cost Function (1)	Cost of Service (2)	Number of Units (3)		Cost Per Unit (4)	Cost Per Unit Per Month (5)
Meters	\$ 8,597,314	88,340	5/8-inch Equivalents	\$ 97.32	\$ 8.11
Services	10,596,689	75,193	3/4-inch Equivalents	140.93	11.74
Billing and Collecting	5,057,682	854,579	Bills	5.92	5.92
Meter Reading	<u>261,433</u>	837,441	Meter Readings	0.31	<u>0.31</u>
Subtotal	24,513,118				26.08
Unrecovered Public Fire	<u>4,959,023</u>	88,340	5/8-inch Equivalents	56.14	<u>4.68</u>
Total	<u>\$ 29,472,141</u>				<u>\$ 30.76</u>

THE YORK WATER COMPANY  
WATER OPERATIONS

CALCULATION OF DIRECT CUSTOMER COSTS FOR A 5/8-INCH METER PER MONTH

Cost Function (1)	Direct Cost of Service* (2)	Number of Units (3)		Direct Cost Per Unit (4)	Direct Cost Per Unit Per Month (5)
Meters	\$ 2,846,189	88,340	5/8-inch Equivalents	\$ 32.22	\$ 2.69
Services	8,458,135	75,193	3/4-inch Equivalents	112.49	9.37
Billing and Collecting & Meter Reading	<u>3,391,450</u>	854,579	Bills	3.97	<u>3.97</u>
Subtotal	14,695,774				16.03
Unrecovered Public Fire	<u>4,959,023</u>	88,340	5/8-inch Equivalents	56.14	<u>4.68</u>
Total	<u>\$ 19,654,797</u>				<u>\$ 20.71</u>

\* See attached schedule

THE YORK WATER COMPANY  
WATER OPERATIONS

ANALYSIS OF DIRECT CUSTOMER COSTS

Description (1)	Total Account (2)	Allocated to Customer Costs		
		Meters (3)	Services (4)	Billing, Collecting & Meter Reading (5)
<u>Operation and Maintenance Expenses</u>				
Direct Labor:				
Operation of Meters	\$ 135,526	\$ 135,526		
Operation of Services	344,635		344,635	
Maintenance of Meters	58,737	58,737		
Maintenance of Services	137,734		\$ 137,734	
Supplies and Expenses				
Operation of Meters	38,021	38,021		
Operation of Services	98,856		98,856	
Maintenance of Meters	38,020	38,020		
Maintenance of Services	989,253		989,253	
Customer Accounting				
Billing and Collecting Labor	1,107,624			\$ 1,107,624
Meter Reading Labor	67,137			67,137
Billing and Collecting Supplies	897,385			897,385
Meter Reading Supplies	44,833			44,833
Bad Debt Expense	358,011			358,011
Other Directly Related O&M Costs				
T & D Operations & Supervision	682,399	195,972	486,427	
T & D Maintenance Supervision	176,811	50,777	126,034	
Pensions and Benefits	362,247	49,883	145,890	166,475
Worker's Compensation	63,345	8,723	25,511	29,111
Load Growth Adjustment - Customer	42,330			42,330
General Price Level Adj.	452,302	48,505	204,968	198,829
Subtotal O & M Expenses	6,095,206	624,163	2,559,309	2,911,735
<u>Depreciation Expense</u>				
Meters	955,891	955,891		
Services	1,790,837		1,790,837	
Other Directly Related Facilities				
Office Buildings	30,049	3,222	13,617	13,209
Stores, Shop & Garage	59,957	6,430	27,171	26,357
Furniture & Equipment	36,974	3,965	16,755	16,254
Enterprise Software	223,227	23,939	101,159	98,129
Transportation Equipment	141,417	15,166	64,086	62,166
Subtotal Depreciation	3,238,352	1,008,613	2,013,625	216,114

THE YORK WATER COMPANY  
WATER OPERATIONS

ANALYSIS OF DIRECT CUSTOMER COSTS

Description (1)	Total Account (2)	Allocated to Customer Costs		
		Meters (3)	Services (4)	Billing, Collecting & Meter Reading (5)
<u>Taxes, Other Than Income</u>				
PUC & OCA Assessments	122,429	21,725	67,031	33,674
Payroll Taxes	284,754	39,212	114,681	130,862
Total Taxes, Other Than Income	407,184	60,937	181,711	164,536
<u>Rate Base:</u>				
Meters	13,891,033	13,891,033		
Services	44,384,467		44,384,467	
Other Directly Related Facilities				
Office Buildings	625,358	67,063	283,392	274,903
Stores, Shop & Garage	471,037	50,514	213,459	207,065
Furniture & Equipment	143,493	15,388	65,026	63,079
Enterprise Software	1,299,912	139,402	589,078	571,432
Transportation Equipment	374,848	40,199	169,869	164,781
Deferred Taxes	(6,193,990)	(1,412,199)	(4,600,060)	(181,731)
Subtotal	54,996,159	12,791,400	41,105,231	1,099,528
Return & Income Taxes, as a Percent of Rate Base @	9.01%	4,955,031	1,152,477	3,703,490
		99,065		
Total O & M, Depreciation, Return and Taxes	\$ 14,695,774	\$ 2,846,189	\$ 8,458,135	\$ 3,391,450





**THE YORK WATER COMPANY  
WATER OPERATIONS  
COST OF SERVICE AS OF FEBRUARY 29, 2024 AT PROPOSED REVENUE LEVEL  
ALLOCATED TO COST FUNCTIONS**

Account (1)	Factor Ref (2)	Cost of Service (3)	Base			Extra Capacity			Customer Facilities			Customer Accounting			Fire Protection	
			Gravity (4)	Repumped (5)	Gravity (6)	Repumped (7)	Gravity (8)	Services (9)	Billing (10)	Meter Read (11)	Private (12)	Public (13)				
<b>DEPRECIATION EXPENSE</b>																
Collecting & Impounding Reservoir	1	1,535,227	549,458	983,159	-	-	-	-	-	-	-	-	-	-	768	1,842
Lake, River and Other Intakes	3	72,503	17,074	30,546	8,947	15,856	-	-	-	-	-	-	-	-	22	58
Wells and Springs	3	2,742	646	1,155	338	600	-	-	-	-	-	-	-	-	1	2
Supply Mains	3	167,430	39,430	70,538	20,661	36,617	-	-	-	-	-	-	-	-	50	134
Other Water Source Structures	3	4,198	989	1,769	518	918	-	-	-	-	-	-	-	-	1	3
Power and Pumping Structures																
Pumping Station	3	321,360	75,680	135,389	39,656	70,281	-	-	-	-	-	-	-	-	96	257
Booster - Max Day	5	48,322	-	25,611	-	13,342	-	-	-	-	-	-	-	-	2,281	7,089
Booster - Max Hour	7	13,585	-	5,001	-	4,209	-	-	-	-	-	-	-	-	1,065	3,311
Purification Buildings	3	122,342	28,812	51,543	15,097	26,756	-	-	-	-	-	-	-	-	37	98
Distr. Reservoirs and Standpipes																
Basins	9	94,158	16,026	28,671	13,625	23,973	-	-	-	-	-	-	-	-	3,380	8,484
Standpipe - Gravity	10	9,438	4,481	-	3,769	-	-	-	-	-	-	-	-	-	460	729
Standpipes - Repumped	11	1,185,037	-	562,300	-	473,185	-	-	-	-	-	-	-	-	36,381	113,171
Office Buildings	21	67,984	7,179	14,705	3,046	6,839	3,222	13,617	12,509	700	1,965	4,201	700	1,965	8,383	8,383
Stores, Shop and Garage Bldgs.	21	135,650	14,325	29,341	6,077	13,646	6,430	27,171	24,960	1,397	3,920	8,383	1,397	3,920	8,383	8,383
Misc. Structures and Improv.	21	21,868	2,309	4,730	980	2,200	1,037	4,380	4,024	225	632	1,351	225	632	1,351	1,351
Electric Pumping Equipment																
Pumping Station	3	138,646	32,651	58,411	17,109	30,322	-	-	-	-	-	-	-	-	42	111
Booster - Max Day	5	34,241	-	18,148	-	9,454	-	-	-	-	-	-	-	-	1,616	5,023
Booster - Max Hour	7	14,119	-	5,197	-	4,374	-	-	-	-	-	-	-	-	1,107	3,441
Oil Engine Pumping Equipment	3	35,776	8,425	15,072	4,415	7,824	-	-	-	-	-	-	-	-	11	29
Power Generation Equipment	3	92,972	21,895	39,169	11,473	20,333	20,333	74	74	28	74	28	74	28	74	74
Purification System	3	575,438	135,516	242,432	71,009	125,848	-	-	-	-	-	-	-	-	173	460
Laboratory Equipment	3	6,107	1,438	2,573	754	1,336	-	-	-	-	-	-	-	-	2	5
Mains and Accessories																
Transmission - Supply	3	126,381	29,763	53,244	15,595	27,640	-	-	-	-	-	-	-	-	38	101
Transmission - Gravity	4	133,312	70,682	-	36,807	-	-	-	-	-	-	-	-	-	9,998	15,824
Transmission - Repumped	5	493,200	261,396	-	136,173	-	-	-	-	-	-	-	-	-	23,279	72,352
Distribution - Gravity	6	671,153	247,186	-	207,923	-	-	-	-	-	-	-	-	-	83,626	132,418
Distribution - Repumped	7	2,375,726	874,505	-	736,000	-	-	-	-	-	-	-	-	-	186,257	578,964
Services	15	1,892,662	-	-	-	-	-	-	-	-	-	-	-	-	101,825	-
Meters	14	955,891	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Hydrants	13	408,920	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Back Flow Preventers	15	16,790	-	-	-	-	-	-	-	-	-	-	-	-	903	408,920
Office Furniture and Equipment	21	83,652	8,834	18,094	3,748	8,415	-	-	-	-	-	-	-	-	2,418	5,170
Enterprise Software	21	505,038	53,332	109,240	22,626	50,807	50,807	92,927	5,202	14,596	31,211	92,927	5,202	14,596	31,211	31,211
Transportation Equipment	21	319,948	33,787	69,205	14,334	32,187	32,187	64,086	58,870	3,295	9,246	19,773	3,295	9,246	19,773	19,773
Stores Equipment	21	16,517	1,744	3,573	740	1,662	1,662	3,308	3,039	170	477	1,021	170	477	1,021	1,021
Shop Equipment	21	2,550	269	552	114	257	257	511	469	26	74	158	26	74	158	158
Tools and Work Equip. - General	21	31,853	3,364	6,890	1,427	3,204	3,204	6,380	5,861	328	921	1,969	328	921	1,969	1,969
Power Operated Equipment	21	7,963	841	1,722	357	801	801	1,595	1,465	82	230	492	82	230	492	492
Communication Equipment	21	190,859	20,155	41,283	8,550	19,200	19,200	38,229	35,118	1,966	5,516	11,795	1,966	5,516	11,795	11,795
Miscellaneous Equipment	21	29,425	3,107	6,365	1,318	2,960	2,960	5,894	5,414	303	850	1,818	303	850	1,818	1,818
<b>TOTAL DEPRECIATION EXPENSE</b>		<b>12,960,982</b>	<b>1,429,396</b>	<b>3,771,527</b>	<b>531,011</b>	<b>1,907,218</b>	<b>1,022,882</b>	<b>2,089,809</b>	<b>260,048</b>	<b>14,557</b>	<b>494,290</b>	<b>1,440,244</b>	<b>14,557</b>	<b>494,290</b>	<b>1,440,244</b>	<b>1,440,244</b>

**THE YORK WATER COMPANY  
WATER OPERATIONS  
COST OF SERVICE AS OF FEBRUARY 29, 2024 AT PROPOSED REVENUE LEVEL  
ALLOCATED TO COST FUNCTIONS**

Account	Factor Ref	Cost of Service	Base				Extra Capacity				Customer Facilities				Customer Accounting			Fire Protection	
			Gravity	Repumped	Gravity	Repumped	Gravity	Repumped	Meters	Services	Billing	Meter Read	Private	Public					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)							
<b>TAXES OTHER THAN INCOME</b>																			
Public Utility Realty	24	269,141	33,293	84,187	14,076	43,870	10,120	33,051	1,642	81	12,757	36,065							
P.U.C. and O.C.A. Assessments	25	452,604	54,086	130,757	20,865	60,966	21,725	67,031	31,999	1,675	17,199	46,301							
Payroll Taxes	22	671,432	74,663	151,005	31,557	69,292	39,212	114,681	123,543	7,319	17,524	42,837							
Other Taxes	22	94,342	10,491	21,218	4,434	9,736	5,510	16,114	17,359	1,028	2,462	6,019							
<b>TOTAL TAXES OTHER THAN INCOME</b>		<b>1,487,519</b>	<b>172,533</b>	<b>387,167</b>	<b>70,933</b>	<b>183,864</b>	<b>76,566</b>	<b>230,875</b>	<b>174,543</b>	<b>10,102</b>	<b>49,943</b>	<b>131,223</b>							
<b>INCOME TAXES</b>	24	3,769,035	466,230	1,178,954	197,121	614,353	141,716	462,838	22,991	1,131	178,652	505,051							
<b>UTILITY INCOME AVAILABLE FOR RETURN</b>	24	<b>27,821,190</b>	<b>3,441,481</b>	<b>8,702,468</b>	<b>1,455,048</b>	<b>4,534,854</b>	<b>1,046,077</b>	<b>3,416,442</b>	<b>169,709</b>	<b>8,346</b>	<b>1,318,724</b>	<b>3,728,039</b>							
<b>TOTAL COST OF SERVICE</b>		<b>69,825,343</b>	<b>8,345,506</b>	<b>20,174,231</b>	<b>3,221,493</b>	<b>9,408,835</b>	<b>3,348,740</b>	<b>10,341,370</b>	<b>4,935,836</b>	<b>255,187</b>	<b>2,650,452</b>	<b>7,145,224</b>							
Less: Other Water Revenues	25	(1,142,025)	(136,472)	(329,931)	(52,647)	(153,831)	(54,817)	(169,134)	(80,741)	(4,225)	(43,397)	(116,829)							
Reallocation of Public Fire	26	(971,278)	-	-	-	-	-	-	-	-	-	(971,278)							
Unrecovered Public Fire - Gravity	27	(3,987,745)	-	-	-	-	-	-	-	-	-	(3,987,745)							
Unrecovered Public Fire - Repumped	28	971,278	-	-	-	-	971,278	-	-	-	-	-							
Reallocate Public Fire - Gravity	29	3,987,745	-	-	-	-	3,987,745	-	-	-	-	-							
<b>TOTAL COST OF SERVICE RELATED TO SALES OF WATER</b>		<b>68,683,318</b>	<b>8,209,034</b>	<b>19,844,300</b>	<b>3,168,846</b>	<b>9,255,004</b>	<b>8,252,946</b>	<b>10,172,236</b>	<b>4,855,095</b>	<b>250,961</b>	<b>2,607,056</b>	<b>2,069,372</b>							
Plus Unrecovered Wastewater Cost of Service	18	2,670,856	342,535	828,036	132,225	386,180	344,368	424,453	202,587	10,472	-	-							
<b>TOTAL COST OF SERVICE</b>		<b>\$ 71,354,174</b>	<b>\$ 8,551,569</b>	<b>\$ 20,672,336</b>	<b>\$ 3,301,071</b>	<b>\$ 9,641,184</b>	<b>\$ 8,597,314</b>	<b>\$ 10,596,689</b>	<b>\$ 5,057,682</b>	<b>\$ 261,433</b>	<b>\$ 2,607,056</b>	<b>\$ 2,069,372</b>							



THE YORK WATER COMPANY

FACTOR 24. ORIGINAL COST MEASURE OF VALUE RATE BASE ALLOCATED TO COST FUNCTIONS

Account (1)	Factor Ref (2)	Cost of Service (3)	Base			Extra Capacity			Customer Facilities			Customer Accounting			Fire Protection	
			Gravity (4)	Re pumped (5)	Gravity (6)	Re pumped (7)	Gravity (8)	Meters (9)	Billing (10)	Meter Read (11)	Private (12)	Public (13)				
<b>NONDEPRECIABLE PLANT</b>																
Organization	23	5,302	654	1,664	277	870	198	644	24	2	253	716				
Franchises and Consents	23	4,918	607	1,544	257	807	183	598	22	1	235	664				
Water Rights	1	39,972	14,306	25,988	-	-	-	-	-	-	20	48				
Reservoir Land	1	858,813	307,369	549,984	-	-	-	-	-	-	429	1,031				
Power and Pumping Land																
Pumping Station	3	874,250	205,886	388,322	191,199	-	-	-	-	-	262	699				
Booster - Max Day	5	158,866	84,199	43,863	14,067	-	-	-	-	-	7,498	23,306				
Booster - Max Hour	7	45,406	16,714	6,597	11,691	-	-	-	-	-	3,560	11,065				
Purification Land	3	53,459	12,590	22,522	31,157	-	-	-	-	-	16	43				
T & D Land and Rights of Way	3	142,463	33,550	17,580	31,157	-	-	-	-	-	43	114				
Distr. Reservoir & Standpipe Land																
Standpipes - Gravity	10	9,747	4,628	3,892	-	-	-	-	-	-	475	752				
Standpipes - Repumped	11	417,748	198,221	166,807	166,807	-	-	-	-	-	12,825	39,895				
Office Land	21	115,023	12,146	5,153	11,571	5,452	23,039	21,164	1,185	-	3,324	7,108				
Stores, Shop and Garage Land	21	135,845	14,345	6,086	13,666	6,439	27,210	24,995	1,399	-	3,926	8,395				
TOTAL NONDEPRECIABLE PLANT		2,861,811	606,081	1,383,050	485,697	12,272	51,490	46,206	2,587	-	32,866	93,837				
<b>DEPRECIABLE PLANT</b>																
Collecting & Impounding Reservoir	1	44,975,889	16,096,871	28,802,559	-	-	-	-	-	-	22,488	53,971				
Lake, River and Other Intake	3	2,172,426	511,606	268,077	475,110	-	-	-	-	-	652	1,738				
Wells and springs	3	57,175	24,088	7,055	12,504	-	-	-	-	-	17	46				
Supply Mains	3	9,057,017	2,132,928	1,117,636	1,980,770	-	-	-	-	-	2,717	7,246				
Other Water Source Structure	3	127,319	29,984	53,639	27,845	-	-	-	-	-	38	102				
Power and Pumping Structures																
Pumping Station	3	11,925,550	2,808,467	5,024,234	2,608,118	-	-	-	-	-	3,578	9,540				
Booster - Max Day	5	998,309	529,104	275,633	100,781	-	-	-	-	-	47,120	146,452				
Booster - Max Hour	7	325,310	119,747	50,821	708,821	-	-	-	-	-	25,504	79,278				
Purification Buildings	3	3,241,064	763,271	399,947	708,821	-	-	-	-	-	972	2,593				
Distr. Reservoirs and Standpipe																
Basins	9	2,880,466	490,255	877,102	733,367	-	-	-	-	-	103,409	259,530				
Standpipe - Gravity	10	21,734	10,319	8,678	-	-	-	-	-	-	1,058	1,678				
Standpipes - Repumped	11	11,748,443	5,574,636	4,691,153	4,691,153	-	-	-	-	-	360,677	1,121,976				
Office Buildings	21	1,414,836	149,407	306,029	142,333	67,063	283,392	260,330	14,573	-	40,889	87,437				
Stores, Shop and Garage Bldgs.	21	1,065,695	112,537	230,510	47,743	50,514	213,459	196,088	10,977	-	30,799	65,860				
Misc. Structures and Improv.	21	241,313	25,483	52,196	24,276	11,438	48,335	44,402	2,486	-	6,974	14,913				
Electric Pumping Equipment																
Pumping Station	3	3,358,983	791,041	1,415,140	734,610	-	-	-	-	-	1,008	2,687				
Booster - Max Day	5	829,552	439,663	229,039	105,970	-	-	-	-	-	39,155	121,695				
Booster - Max Hour	7	342,060	125,912	50,970	140,013	-	-	-	-	-	26,817	83,360				
Oil Engine Pumping Equipment	3	640,205	150,768	79,001	140,013	-	-	-	-	-	192	512				
Power Generation Equipment	3	2,111,083	497,160	889,399	461,694	-	-	-	-	-	633	1,689				
Purification System	3	12,950,620	3,049,871	5,456,096	1,598,107	2,832,301	-	-	-	-	3,885	10,360				
Laboratory Equipment	3	86,844	20,452	36,587	18,993	-	-	-	-	-	26	69				
Mains and Accessories																
Transmission - Supply	3	11,016,442	2,594,372	4,641,227	2,409,296	-	-	-	-	-	3,305	8,813				
Transmission - Gravity	4	7,555,945	4,006,162	2,086,196	-	-	-	-	-	-	566,696	896,891				
Transmission - Repumped	5	27,953,899	14,815,566	9,958,417	7,718,072	-	-	-	-	-	1,319,424	4,100,837				
Distribution - Gravity	6	32,144,664	11,838,880	42,018,969	35,363,968	-	-	-	-	-	4,005,225	6,342,142				
Distribution - Repumped	7	114,150,963	46,908,124	24,276	44,384,467	-	-	-	-	-	8,949,435	27,818,590				
Services	15	46,908,124	-	-	-	-	-	-	-	-	2,523,657	-				
Meters	14	13,891,033	-	-	-	13,891,033	-	-	-	-	-	-				
Fire Hydrants	13	10,143,036	-	-	-	-	-	-	-	-	-	10,143,036				
Back Flow Preventers	15	438,181	-	-	-	-	-	-	-	-	23,574	-				
Office Furniture and Equipment	21	324,645	34,283	70,221	32,659	15,388	65,026	59,735	3,344	-	9,382	20,063				
Enterprise Software	21	2,940,978	310,567	636,134	285,862	139,402	589,078	541,140	30,292	-	84,994	181,752				
Transportation Equipment	21	846,073	89,557	183,438	85,316	40,199	169,869	156,045	8,735	-	24,509	52,411				
Stores Equipment	21	103,131	10,891	22,307	10,375	4,888	20,657	18,976	1,062	-	2,980	6,373				

THE YORK WATER COMPANY

FACTOR 24. ORIGINAL COST MEASURE OF VALUE RATE BASE  
ALLOCATED TO COST FUNCTIONS

Account (1)	Factor Ref (2)	Cost of Service (3)	Base			Extra Capacity			Customer Facilities			Customer Accounting			Fire Protection	
			Gravity (4)	Repumped (5)	Gravity (6)	Repumped (7)	Meters (8)	Services (9)	Billing (10)	Meter Read (11)	Private (12)	Public (13)				
Shop Equipment	21	45,862	4,843	9,920	2,055	4,614	9,186	8,439	472	1,325	2,834					
Tools and Work Equip	21	389,890	41,172	84,333	17,467	39,223	18,481	78,095	4,016	11,268	24,095					
Power Operated Equipment	21	86,588	9,144	18,729	3,879	8,711	4,104	17,344	892	2,502	5,351					
Communication Equipment	21	1,428,795	150,881	309,048	64,010	143,737	67,725	286,188	14,717	41,292	88,300					
Miscellaneous Equipment	21	225,976	23,969	49,095	10,169	22,834	10,759	45,463	41,764	6,560	14,027					
TOTAL DEPRECIABLE PLANT		381,169,118	46,768,603	119,181,772	19,880,826	62,545,204	14,323,168	46,625,165	93,903	18,294,739	51,778,249					
<b>TOTAL UTILITY PLANT</b>		384,030,929	47,374,684	120,564,823	20,028,550	63,030,901	14,335,441	46,676,656	96,490	18,327,605	51,872,086					
<b>OTHER RATE BASE ELEMENTS</b>																
Materials and Supplies	23	1,520,534	187,634	477,296	79,372	249,520	56,716	184,745	456	72,529	205,424					
Cash Working Capital	23	3,070,957	324,293	664,248	137,579	308,938	145,563	615,113	31,631	88,751	189,785					
Deferred Income Taxes	23	(37,860,573)	(4,671,995)	(11,884,434)	(1,976,322)	(6,212,920)	(1,412,199)	(4,600,060)	(170,373)	(1,805,949)	(5,114,963)					
Funds Supplied Through Customers																
Advances Not Expended	7	(1,475,804)	-	(543,243)	-	(457,204)	-	-	-	(115,703)	(359,653)					
Taxes on Deposits for Advances	23	1,403,563	173,200	440,579	73,266	230,325	52,353	170,533	421	66,950	189,621					
Acquisition Adjustments	23	(65,018)	(8,393)	(21,351)	(3,551)	(11,162)	(2,537)	(6,264)	(20)	(3,244)	(9,189)					
Total Other Rate Base Elements		(33,409,341)	(3,995,262)	(10,866,906)	(1,689,656)	(5,892,503)	(1,160,104)	(3,637,933)	407,536	(1,696,667)	(4,898,975)					
<b>TOTAL ORIGINAL COST MEASURE OF VALUE</b>		\$ 350,621,588	\$ 43,379,422	#####	\$ 18,338,894	\$ 57,138,398	\$ 13,175,337	\$ 43,038,722	\$ 2,131,229	\$ 117,619	\$ 46,973,111					

THE YORK WATER COMPANY

RESPONSES TO RATE STRUCTURE  
AND COST OF SERVICE FILING REQUIREMENTS

RS2. Provide a listing of negotiated special rate contracts which includes a comparison of revenues under special rate contracts and under tariff rates. Provide the cost of service treatment of any deficiency in revenues resulting from the negotiated special rate contracts.

RESPONSE

There are no negotiated special rate contracts that are not under a tariff rate.

BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

RE: THE YORK WATER COMPANY  
DOCKET NO. R-2022-3031340

DIRECT TESTIMONY OF CONSTANCE E. HEPPESTALL

Line  
No.

1 **Q. Please state your name and business address.**

2 A. My name is Constance E. Heppenstall My business address is 1010 Adams  
3 Avenue, Audubon, Pennsylvania.

4 **Q. By whom are you employed?**

5 A. I am employed by Gannett Fleming Valuation and Rate Consultants, LLC.

6 **Q. Please describe your position with Gannett Fleming Valuation and Rate**  
7 **Consultants, LLC, and briefly state your general duties and**  
8 **responsibilities.**

9 A. My title is Senior Project Manager, Rate Studies. My duties and  
10 responsibilities include the preparation of accounting and financial data for  
11 revenue requirement and cash working capital claims, the allocation of cost  
12 of service to customer classifications, and the design of customer rates in  
13 support of public utility rate filings.

14 **Q. Have you presented testimony in rate proceedings before a regulatory**  
15 **agency?**

16 A. Yes. I have testified before the Pennsylvania Public Utility Commission ("PA  
17 PUC" or the "Commission"), the Arizona Corporation Commission, the  
18 Kentucky Public Service Commission, the Virginia State Corporate

1 Commission, the Missouri Public Service Commission, the Hawaii Public  
2 Service Commission, the West Virginia Public Service Commission, the  
3 Indiana Utility Regulatory Commission, the California Public Utilities  
4 Commission, and the New Jersey Board of Public Utilities concerning  
5 revenue requirements, cost of service allocation and rate design. A list of  
6 cases in which I have testified is attached to my testimony.

7 **Q. What is your educational background?**

8 A. I have a Bachelor of Arts in Economics from the University of Virginia,  
9 Charlottesville, Virginia and a Master of Science in Industrial Administration  
10 from the Tepper School of Business at Carnegie-Mellon University,  
11 Pittsburgh, Pennsylvania.

12 **Q. Would you please describe your professional affiliations?**

13 A. I am a member of the American Water Works Association, the National  
14 Association of Water Companies, and the Pennsylvania Municipal Authorities  
15 Association.

16 **Q. Briefly describe your work experience.**

17 A. I joined the Valuation and Rate Division of Gannett Fleming, Inc. as a Rate  
18 Analyst in August 2006 and was promoted to my current position in 2012.  
19 Prior to my employment at Gannett Fleming, Inc., I was a Vice President of  
20 PriMuni, LLP where I developed financial analyses to test proprietary  
21 software in order to ensure its pricing accuracy in accordance with securities  
22 industry's conventions. From 1987 to 2001, I was employed by  
23 Commonwealth Securities and Investments, Inc. as a public finance  
24 professional where I created and implemented financial models for public

1 finance clients in order to create debt structures to meet clients' needs.  
2 From 1986 to 1987, I was a public finance associate with Mellon Capital  
3 Markets.

4 **Q. What is the purpose of your testimony in this proceeding?**

5 A. The purpose of my testimony is to explain The York Water Company's ("York  
6 Water" or the "Company") cost of service allocation study and proposed rate  
7 design set forth in Exhibit No. FVIII, 2 and 3.

8 **WATER COST OF SERVICE ALLOCATION STUDY**

9 **Q. Please describe Exhibit No. FVIII.**

10 A. Exhibit No. FVIII, titled "Cost of Service Allocation Study as of February 29,  
11 2024 and Proposed Customer Rates," is the report on the water cost of  
12 service study prepared for York Water. It sets forth the results of the study  
13 based on the estimated conditions during the twelve months ended February  
14 29, 2024.

15 The information in the exhibit includes a description of the methods  
16 used in the study, the allocation of cost of service, and the factors on which  
17 the allocations were based.

18 **Q. Do you have any comments regarding the water cost of service  
19 included in your study?**

20 A. Yes. The cost of service I prepared for purposes of this case continues to  
21 include a portion of the revenue requirement associated with York Water's  
22 wastewater operations with its total water operations revenue requirement,  
23 as authorized by amendments to the Public Utility Code made by Act 11 of  
24 2012. The manner in which a portion of the Company's wastewater revenue

1 requirement has been allocated to the water revenue requirement for  
2 purposes of this case is explained in the Company's Statement Nos. 103 and  
3 103W, which are the direct testimonies of Matthew Poff. Using the revenue  
4 requirement developed by the Company, as described by Mr. Poff, I  
5 prepared the cost of service study set forth in Exhibit No. FVIII. The cost of  
6 service study allocates among the water customer classes: (1) the entire  
7 revenue requirement of the Company's water operations; and (2) the portion  
8 of the revenue requirement of the Company's wastewater operations that will  
9 not be recovered from wastewater customers under the Company's  
10 proposed wastewater rates, which I will refer to, collectively, as the cost of  
11 service or total revenue requirement.

12 **Q. What was the purpose of the water cost of service allocation study?**

13 A. The purpose of the study was to allocate the total cost of service to the  
14 several customer classifications. The study provides a basis for determining  
15 the extent to which the revenues to be derived from each customer  
16 classification are aligned with the cost of serving that classification.

17 **Q. What method of water cost allocation was used in the study?**

18 A. The base-extra capacity method, as described in the 2017 and prior editions  
19 of the Water Rates Manual published by the American Water Works  
20 Association, was used to allocate the costs.

21 **Q. Why did you use that method?**

22 A. The base-extra capacity method is a recognized method which allocates the  
23 cost of providing water service to customer classifications in proportion to the  
24 classification's use of commodity, facilities, and services. It is generally

1 accepted as a sound method for cost allocation and has been accepted by  
2 this Commission, including in the Commission's recent Final Order in Aqua  
3 Pennsylvania, Inc.'s 2021 base rate case, which was entered on May 16,  
4 2022, at Docket Nos. R-2021-3027385, *et al.*

5 **Q. Is this method described in Exhibit No. FVIII?**

6 A. Yes. It is described on pages 3 and 4 of the exhibit.

7 **Q. Please outline the procedure which you followed in the cost allocation**  
8 **study.**

9 A. The allocation of costs to customer classifications is presented in Schedule  
10 D, pages 10 through 13 of Exhibit No. FVIII. The items of cost, which include  
11 operating expenses, depreciation expenses, taxes and income available for  
12 return, are identified in column 1 of Schedule D. The cost of each item,  
13 shown in column 3, is allocated to the several customer classifications based  
14 on the allocation factor referenced in column 2. The development of the  
15 allocation factors is presented in Schedule E.

16 Referring to some of the larger cost items, purchased electric power  
17 and treatment chemicals were allocated to customer classifications on the  
18 basis of average daily consumption because they tend to vary with the  
19 amount of water consumed. Pumping and water treatment costs were  
20 allocated partly on the basis of average consumption and partly on the basis  
21 of maximum day extra demand (i.e., the difference between maximum day  
22 and average day demand), inasmuch as the function of the associated  
23 facilities is generally to meet maximum day requirements. Transmission  
24 mains and maximum day booster pumping stations are allocated on the



1 basis of average consumption, maximum day extra demand, and fire  
2 protection demands. Costs associated with distribution mains and storage  
3 facilities were allocated partly on the basis of average consumption, partly on  
4 the basis of maximum hour extra demand, and partly on the demand for fire  
5 protection service because these facilities are designed to meet maximum  
6 hour and fire demand requirements. Fire demand costs were allocated  
7 between public and private fire service in proportion to the relative potential  
8 demands on the system by hydrants and fire services for each classification.  
9 The basis for the allocation of fire demand costs between public and private  
10 fire service is presented in Schedule G in Exhibit No. FVIII.

11 Costs associated with meters and services were allocated in  
12 proportion to the original cost of the meters and services serving each  
13 classification. Capital and maintenance costs associated with fire hydrants  
14 were allocated between the gravity and repumped service areas on the basis  
15 of the number of hydrants owned and maintained by the Company in each  
16 area. Costs for meter reading, billing, and customer accounting and  
17 collecting were allocated on the number of meters and number of bills for  
18 each classification. Administrative and general costs were allocated on the  
19 basis of the allocated direct costs excluding those costs requiring little  
20 administrative and general expense.

21 Annual depreciation accruals were allocated on the basis of the  
22 function of the facilities represented by the depreciation expense for each  
23 depreciable plant account. Certain taxes and return were allocated based on  
24 the results of allocating the original cost measure of value.

1 **Q. What were the sources of the total cost of service data set forth in the**  
2 **third column of Schedule D?**

3 A. The operating expenses, taxes, and income available for return were based  
4 on data prepared by York Water for submission to the Commission in  
5 support of the Company's Supplement No. 130 to Tariff Water-Pa. P.U.C.  
6 No.143.

7 The total operating expense in the amount of \$23,786,617 presented  
8 in Schedule D of Exhibit No. FVIII is the pro forma amount shown in Exhibit  
9 No. FIII-2 of the supporting data filed with the tariff.

10 The depreciation expense of \$12,960,982 by plant account, shown on  
11 Schedule D of Exhibit No. FVIII, was developed from the detail presented in  
12 Exhibit No. FVI, supplemented by additional account detail obtained from the  
13 Company's books and records. The total amount also is the pro forma  
14 amount shown in Exhibit No. FV-1 of the supporting data filed with the tariff.

15 The taxes and income available for return, shown Schedule D of  
16 Exhibit No. FVIII, comport with the data shown for the same items in Exhibit  
17 No. FV-1 of the supporting data filed with the tariff.

18 The original cost less depreciation data shown in Schedule E of  
19 Exhibit No. FVIII were calculated from data presented in Exhibit No. FVI,  
20 supplemented by some additional detail.

21 **Q. What is the source of the amount of unrecovered wastewater cost of**  
22 **service to be recovered from water rates?**

23 A. Schedule H of Exhibit No. FVIII, sets forth the calculation of the portion of  
24 wastewater cost of service that will not be recovered from proposed

1 wastewater rates. This amount is determined by subtracting the total  
2 proposed wastewater revenues from the total wastewater cost of service.  
3 The unrecovered amount or \$2,670,856 will be transferred to the water cost  
4 of service as part of the revenue requirement to be recovered from water  
5 rates.

6 **Q. Please explain Schedule H.**

7 A. Schedule H shows the total proposed wastewater cost of service on line 1 of  
8 \$28,289,886 which comes from Exhibit No. FI-2W. Line 2 shows the  
9 calculation of the wastewater revenues under existing rates of \$4,162,264.  
10 Line 4 shows the proposed wastewater revenues of \$5,619,009, based on a  
11 35% increase to the present rates. The amount of unrecovered wastewater  
12 cost of service is shown on Line 6 by subtracting the total proposed  
13 wastewater revenue of \$5,619,009 from the wastewater cost of service of  
14 \$8,289,886 (Line 1), or \$2,670,877.

15 **Q. How was the \$2,670,877 allocated to water customers?**

16 A. Since most wastewater customers are residential and commercial, the  
17 unrecovered wastewater cost of service is allocated to water customers in  
18 the Residential and Commercial – Gravity and Residential and Commercial -  
19 Repumped classifications, based on their respective water cost of service as  
20 shown in Factor 18. The allocation is shown on the next to the last line of  
21 Schedule D.

22 **Q. Refer to Schedule E of Exhibit No. FVIII and explain how you**  
23 **determined the maximum day and maximum hour factors entered in**  
24 **column 3.**

1 A. The maximum day and maximum hour factors were based on relative  
2 customer classification demands estimated for the system. The estimates  
3 are unchanged from past studies and are supported by results of field  
4 studies conducted by our firm in the Company's service area, as well as  
5 studies for other Pennsylvania water utilities.

6 **Q. Please explain the allocation of public fire costs.**

7 A. Pursuant to Section 1328 of the Public Utility Code, public fire hydrant rates  
8 are limited to 25% of the public fire cost of service. Consequently, the  
9 remaining 75% has become the permanent responsibility of the other  
10 customer classifications. These unrecovered costs have been reallocated to  
11 the other classes on Schedule D, using 5/8-inch meter equivalents.

12 **Q. Why did you use 5/8-inch meter equivalents to reallocate the  
13 unrecovered public fire costs?**

14 A. Section 1328 states that the unrecovered portion of the public fire cost of  
15 service shall be included in the fixed or service charge of the remaining  
16 classes. Allocating these costs based on 5/8-inch meter equivalents is  
17 consistent with the customer charge cost recovery and also recognizes that  
18 customers with larger-sized meters tend to have higher property values.

19 **DESIGN OF WATER RATES**

20 **Q. Are you responsible for the design of the rate structure proposed by  
21 York Water in Tariff Water-Pa. P.U.C. No. 14, Supplement No. 143?**

22 A. Yes.

23 **Q. Is the proposed rate structure presented in Exhibit No. FVIII?**

1 A. Yes. A comparison of the present and proposed base rates is presented in  
2 Schedule I of Exhibit No. FVIII.

3 **Q. What are the appropriate factors to be considered in the design of the**  
4 **rate structure?**

5 A. In preparing a rate structure, one should consider the allocated costs of  
6 service, the impact of radical changes from the present rate structure, the  
7 understandability and ease of application of the rate structure, community  
8 and social influences, and the value of service. General guidelines should  
9 be obtained from management to determine the extent to which each of  
10 these criteria is to be incorporated in the rate structure to be designed,  
11 inasmuch as the pricing of a commodity or service ultimately should be a  
12 function of management.

13 **Q. Were guidelines provided to you by management?**

14 A. Yes, after discussing the results of the cost of service allocation study with  
15 management, they provided me with the following guidelines:

- 16 1. Increase public fire hydrant rates, if necessary, to recover 25% of the  
17 cost of service, in accordance with Section 1328 of Public Utility Code;  
18 and
- 19 2. Increase all remaining customer charges and consumption charges to  
20 move revenues by classification toward the indicated cost of service and  
21 so that total revenues recover the total cost of service.

22 **Q. Do the proposed rate schedules of Tariff Water-Pa. P.U.C. No. 14,**  
23 **Supplement No. 143 comply with the guidelines?**

1 A. Yes, as shown on Schedule A of Exhibit No. FVIII, the revenues under  
2 proposed rates in column 6 result in revenues that are closely aligned with  
3 the allocated cost of service shown in column 2.

4 **Q. Were public fire hydrant rates increased?**

5 A. Yes. The existing public fire hydrant rates were increased to recover  
6 approximately 25% of the cost of service in the gravity service area and 25%  
7 in the repumped service area.

8 **Q. How does the proposed rate design take into account some of the other  
9 factors that you noted above?**

10 A. The proposed rate design produces a revenue distribution that is closely  
11 aligned with cost of service for all classes and also recovers the total cost of  
12 service.

13 **Q. Are the proposed customer charges supported by an analysis of  
14 customer costs?**

15 A. Yes. Refer to the schedules provided in the Appendix of Exhibit No. FVIII.  
16 The schedules show the unit costs per month for a 5/8-inch meter totaling  
17 \$30.76, with direct costs totaling \$20.71, which equals the proposed 5/8-inch  
18 customer charge of \$20.71 per month.

19 **WASTEWATER COST OF SERVICE ALLOCATION STUDY**

20 **Q. Please describe Exhibit No. FVIII-WA.**

21 A. Exhibit No. FVIII-WA, titled "Cost of Service Allocation Study as of February  
22 29, 2024, and Proposed Customer Rates," is the report on the wastewater  
23 cost of service study prepared for York Water. It sets forth the results of the

1 study based on the estimated conditions during the twelve months ended  
2 February 29, 2024.

3 The information in the exhibit includes a description of the methods  
4 used in the study, the allocation of cost of service, and the factors on which  
5 the allocations were based.

6 **Q. Do you have any comments regarding the wastewater cost of service**  
7 **included in your study?**

8 A. Yes. The wastewater cost of service I prepared for purposes of this case  
9 includes a credit from York Water's water operations, as authorized by  
10 amendments to the Public Utility Code made by Act 11 of 2012. Using the  
11 revenue requirement developed by the Company, as described by Mr. Poff, I  
12 prepared the cost of service study set forth in Exhibit No. FVIII-WA. The cost  
13 of service study allocates among the wastewater customer classes the entire  
14 revenue requirement of the Company's wastewater operations. The amount  
15 credited from the water operations is shown on Schedule A as a deduction to  
16 the wastewater revenue requirement.

17 **Q. What was the purpose of the wastewater cost of service allocation**  
18 **study?**

19 A. The purpose of the study was to allocate the total cost of service to the  
20 several customer classifications. The study provides a basis for determining  
21 the extent to which the revenues to be derived from each customer  
22 classification are aligned with the cost of serving that classification.

23 **Q. What method of cost allocation was used in the study?**

1 A. I used the functional cost allocation methodology described in “Financing and  
2 Changes for Wastewater Systems”, Manual of Practice No. 27, published by  
3 the Water Environment Federation (“Manual of Practice No. 27”). This  
4 method allocated the cost of providing wastewater service to customer  
5 classifications in proportion to each classifications’ use of the service  
6 provider’s facilities and services. Costs are assigned to cost components  
7 using predominant operational purposes as cost-causative factors. The  
8 functional cost method is generally accepted as a sound method for  
9 allocating the cost of wastewater service.

10 **Q. What procedures did you use to apply the cost allocation methodology**  
11 **for wastewater operations?**

12 A. Each element of the cost of service is allocated to customer classifications  
13 according to the functional categories of flow, infiltration and inflow (“I&I”),  
14 customer facilities, and customer accounting. The functional costs are  
15 allocated to customer classifications based on the amount of flow contributed  
16 to the system, the amount of I&I allocated to each class, and the number of  
17 customers.

18 **Q. Have you summarized the results of your cost allocation study?**

19 A. Yes. The results are summarized in columns 1, 2, 3, and 4 of Schedule A in  
20 Exhibit No. FVIII-WA. Column 2 sets forth the total allocated pro forma cost  
21 of service for each customer classification identified in column 1. Column 3  
22 presents the total Act 11 revenues proposed to be transferred to the water  
23 cost of service study, and equals the difference between the cost of service  
24 and revenues under proposed rates. Column 4 shows the revised total



1 allocated pro forma cost of service for each customer classification identified  
2 in column 1. Column 5 presents each customer classification's cost respon-  
3 sibility as a percent of the total cost. The cost of service by class in column 2  
4 was developed in Schedule D. The factors that allocate the functional costs  
5 to customer classes are presented in Schedule E. The factors that allocate  
6 the cost of service to the cost functions are shown in Schedule F of each  
7 study.

8 **Q. Have you compared these cost responsibilities with the proportionate**  
9 **revenue under existing rates for each customer classification?**

10 A. Yes. A comparison of the allocated cost responsibilities and the percentage  
11 revenue under existing rates can be made by comparing columns 5 and 7 of  
12 each Schedule in Exhibit No. FVIII-WA. The revenues in column 8 are  
13 simply the revenues that would be required to move toward (or approximate)  
14 the cost of service in column 4, and the increase or decrease from present  
15 revenues is shown in column 10, with the percentage increase or decrease  
16 in column 11.

17 **DESIGN OF WASTEWATER RATES**

18 **Q. Are you responsible for the design of the rate structure proposed by**  
19 **York Water in Tariff Wastewater-Pa. P.U.C. No. 1, Supplement No. 14?**

20 A. Yes.

21 **Q. Is the proposed rate structure presented in Exhibit No. FVIII-WA?**

22 A. Yes. A comparison of the present and proposed base rates is presented in  
23 Schedule F of Exhibit No. FVIII-WA.

1 **Q. What are the appropriate factors to be considered in the design of the**  
2 **rate structure?**

3 A. In preparing a rate structure, one should consider the allocated costs of  
4 service, the impact of radical changes from the present rate structure, the  
5 understandability and ease of application of the rate structure, community  
6 and social influences, and the value of service. General guidelines should  
7 be obtained from management to determine the extent to which each of  
8 these criteria is to be incorporated in the rate structure to be designed,  
9 inasmuch as the pricing of a commodity or service ultimately should be a  
10 function of management.

11 **Q. Were guidelines provided to you by management?**

12 A. The guidelines were to consolidate rates across rate zones and mitigate the  
13 increase to the West York rates which are Flat Rate 2 and  
14 Consumption Charge 2.

15 **Q. Do the proposed rate schedules of Tariff Wastewater-Pa. P.U.C. No. 1,**  
16 **Supplement No. 14 comply with the guidelines?**

17 A. Yes, as shown on Schedule A of Exhibit No. FVIII-WA, the revenues under  
18 proposed rates in column 8 result in revenues moving toward the allocated  
19 cost of service shown in column 4. Also, the increase to West York rates  
20 was capped at 2X the average increase or 70%.

1 **WASTEWATER COST OF SERVICE ALLOCATION STUDY EXLCUDING WEST**  
2 **MANHEIM AQUISITION**

3 **Q. Please describe Exhibit No. FVIII-WB.**

4 A. Exhibit No. FVIII-WB, titled “Cost of Service Allocation Study as of February  
5 29, 2024, and Proposed Customer Rates Excluding West Manheim,” is the  
6 wastewater cost of service study, excluding the West Manheim acquisition,  
7 prepared for York Water, as required in the Company’s West Manheim  
8 acquisition order. It sets forth the results of the wastewater cost of service  
9 study and rate design if the costs related to the West Manheim acquisition  
10 are excluded.

11 **Q. Does this conclude your direct testimony?**

12 A. Yes, it does.

CONSTANCE E. HEPPENSTALL – LIST OF CASES TESTIFIED

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client/Utility</u>	<u>Subject</u>
1.	2010	AZ CC	W-01303A-09-0343 and SW-01303A-09-0343	Arizona American Water Company	Rate Consolidation
2.	2010	PA PUC	R-2010-2179103	City of Lancaster – Bureau of Water	Revenue Requirements
3.	2012	PA PUC	R-2012-2311725	Hanover Borough	Cost of Service/Revenue Requirements
4.	2012	PA PUC	R-2012-2310366	City of Lancaster – Sewer Fund	Revenue Requirements
5.	2013	PA PUC	R-2013-2350509	City of DuBois – Bureau of Water	Revenue Requirements
6.	2013	PA PUC	R-2013-2390244	City of Bethlehem – Bureau of Water	Revenue Requirements
7.	2014	PA PUC	R-2014-2418872	City of Lancaster – Bureau of Water	Revenue Requirements
8.	2014	PA PUC	R-2014-2428304	Hanover Borough	Revenue and Revenue Requirements
9.	2015	KY PSC	Case No.2015-000143	Northern Kentucky Water District	Cost of Service
10.	2016	PA PUC	R-2016-2554150	City of DuBois – Bureau of Water	Cost of Service/Revenue Requirements
11.	2016	AZ CC	WS-01303A-16-0145	EPCOR Water Arizona, Inc.	Cost of Service/Rate Design
12.	2017	MO PSC	WR-2017-0285	Missouri-American Water Company	Cost of Service/Rate Design
13.	2017	MO PSC	SR-2017-0286	Missouri-American Water Company	Cost of Service/Rate Design
14.	2017	VA SCC	PUR-2017-00082	Aqua Virginia, Inc	Cost of Service
15.	2017	AZ CC	WS-01303A-17-0257	EPCOR Water Arizona, Inc	Cost of Service/Rate Design
16.	2017	HI PUC	2017-0446	Hana Water Systems, LLC – North	Cost of Service/Rate Design
17.	2017	HI PUC	2017-0447	Hana Water Systems, LLC – South	Cost of Service/Rate Design
18.	2018	PA PUC	2018-200208	SUEZ Water Pennsylvania	Revenue Requirements
19.	2018	KY PSC	2018-00208	Water Service Corp of KY	Cost of Service/Rate Design
20.	2018	WV PSC	18-0573-W-42t	West Virginia American Water Co.	Cost of Service
21.	2018	IN IRC	50208	Indiana American Water Company	Cost of Service/Demand Study
22.	2018	KY PSC	2018-00291	Northern Kentucky Water District	Cost of Service/Rate Design
23.	2018	KY PSC	2018-0358	Kentucky American Water	Cost of Service/Rate Design
24.	2019	PA PUC	2019-3006904	Newtown Artesian Water Co.	Revenue Reqmts./Rate Design
25.	2019	PA PUC	2019-3010955	City of Lancaster – Sewer Fund	Rev. Reqmts./Cost of Service/Rates
26.	2020	PA PUC	2020-3017206	Philadelphia Gas Works	Cost of Service
27.	2020	PA PUC	2020-3019369	Pennsylvania American Water Co.	Cost of Service/Rate Design
28.	2020	PA PUC	2020-3019371	Pennsylvania American Water Co.	Cost of Service/Rate Design
29.	2020	PA PUC	2020-3020256	City of Bethlehem	Rev. Reqmts./Cost of Service/Rates
30.	2020	CA PUC	A2101003	San Jose Water Company	Rate Design
31.	2020	VA SCC	PUR-2020-00106	Aqua Virginia, Inc.	Cost of Service
32.	2021	OH PUC	21-0595-WW-AIR	Aqua Ohio, Inc	Cost of Service
33.	2021	OH PUC	21-0596-ST-AIR	Aqua Ohio, Inc	Cost of Service
34.	2021	PA PUC	R-2021-3026116	Hanover Borough	Cost of Service
35.	2021	NJ BPU	WR21071007	Atlantic City Sewerage Co.	Rev. Reqmts./Cost of Service/Rates
36.	2021	PA PUC	R-2021-3027385	Aqua Pennsylvania	Cost of Service/Rate Design
37.	2021	PA PUC	R-2021-3027386	Aqua Pennsylvania	Cost of Service/Rate Design
38.	2021	PA PUC	R-2021-3026682	City of Lancaster – Bureau of Water	Cost of Service/Rate Design
39.	2021	NV PUC	21-12025	Great Basin Water Company	Cost of Service/Rate Design
40.	2022	PA PUC	R-2021-3030218	UGI Utilities, Inc. – Gas Division	Cost of Service
41.	2022	PA PUC	R-2022-3031704	Borough of Ambler	Rev. Req./Rate Design
42.	2022	PA PUC	R-2022-30316732	Pennsylvania American Water	Cost of Service