

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**

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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



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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	*	362,213	760,977	29,937	2.67	25.4
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	70-S1.5	*	420,263	3,002,541	82,894	2.42	36.2
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL PLANT	40-R2.5		11,579	11,293	506	2.21	22.3
355.00	POWER GENERATION EQUIPMENT	30-R2.5		161,742	277,988	16,180	3.68	17.2
360.20	COLLECTION SEWERS - FORCE	65-R2.5		450,275	1,162,747	28,933	1.79	40.2
361.20	COLLECTION SEWERS - GRAVITY	65-R2.5		3,722,043	11,908,089	283,477	1.81	42.0
361.21	COLLECTION SEWERS - MANHOLES	60-R3		560,163	1,746,992	43,934	1.90	39.8
361.22	COLLECTION SEWERS - MANHOLES - RELINING	50-R4		7,593	34,534	923	2.19	37.4
363.00	CUSTOMER SERVICE LINES	55-R2.5		735,165	2,278,076	67,427	2.24	33.8
363.21	CUSTOMER SERVICE LINES - CLEANOUTS	55-R2.5		70,952	230,147	6,508	2.16	35.4
371.00	PUMPING EQUIPMENT	35-S1.5		232,577	458,635	24,008	3.47	19.1
380.40	TREATMENT AND DISPOSAL EQUIPMENT	45-S2.5		534,892	1,999,754	58,250	2.30	34.3
382.00	OUTFALL SEWER LINES	40-S2.5		3,415	7,548	280	2.55	27.0
390.40	OFFICE FURNITURE AND EQUIPMENT	20-SQ		853	2,935	189	4.99	15.5
390.50	OFFICE ENTERPRISE SOFTWARE	5-SQ		53,606	22,871	15,247	19.94	1.5
391.00	TRANSPORTATION EQUIPMENT - TRUCKS			97,592	115,231	29,655	**	
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ		2,998	17,306	817	4.02	21.2
396.00	COMMUNICATION EQUIPMENT - SCADA	10-SQ		72,086	117,168	23,448	12.39	5.0
397.00	MISCELLANEOUS EQUIPMENT	15-SQ		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  
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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 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)		
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

---

**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-

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**

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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.

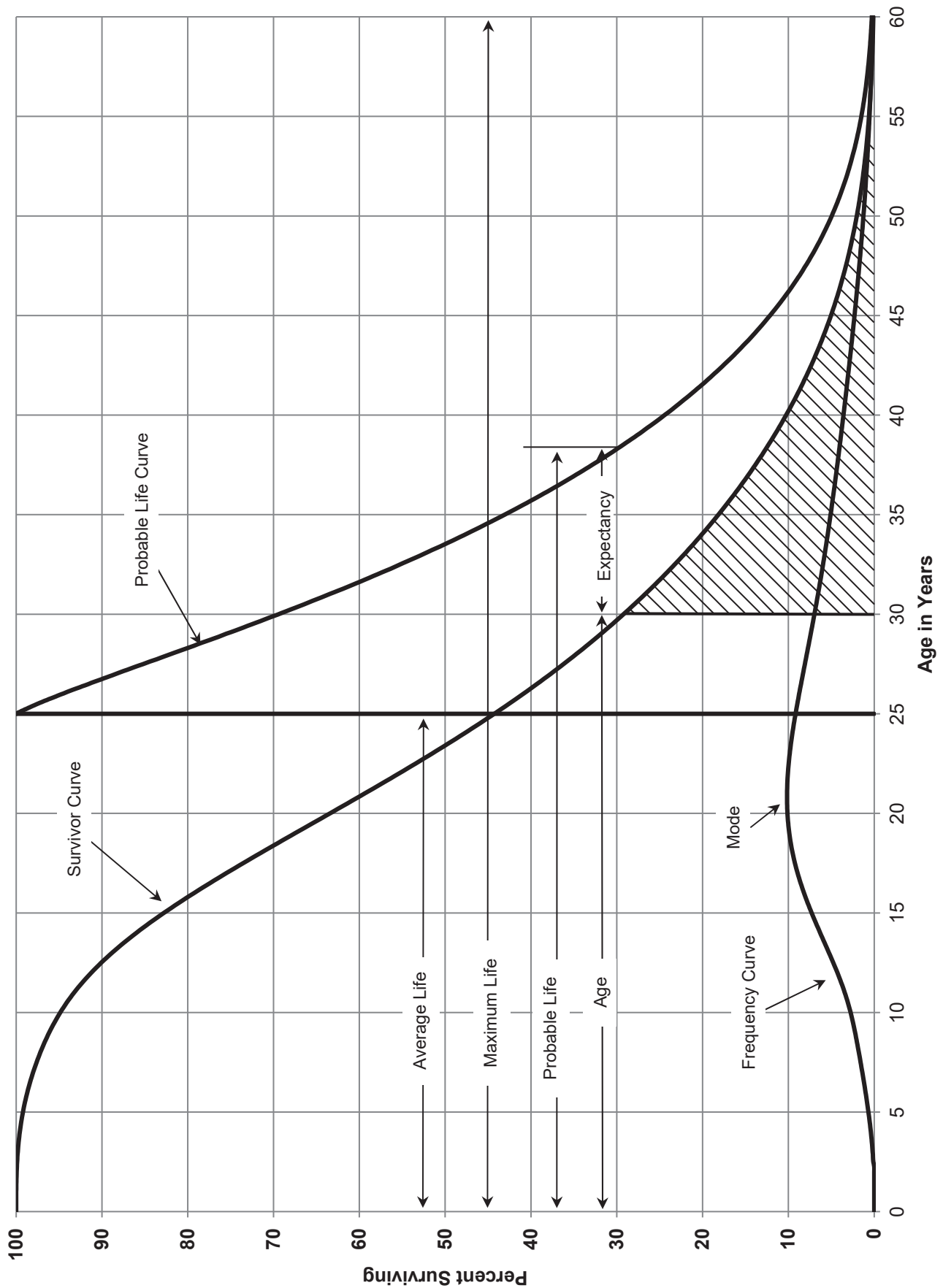
The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth 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**

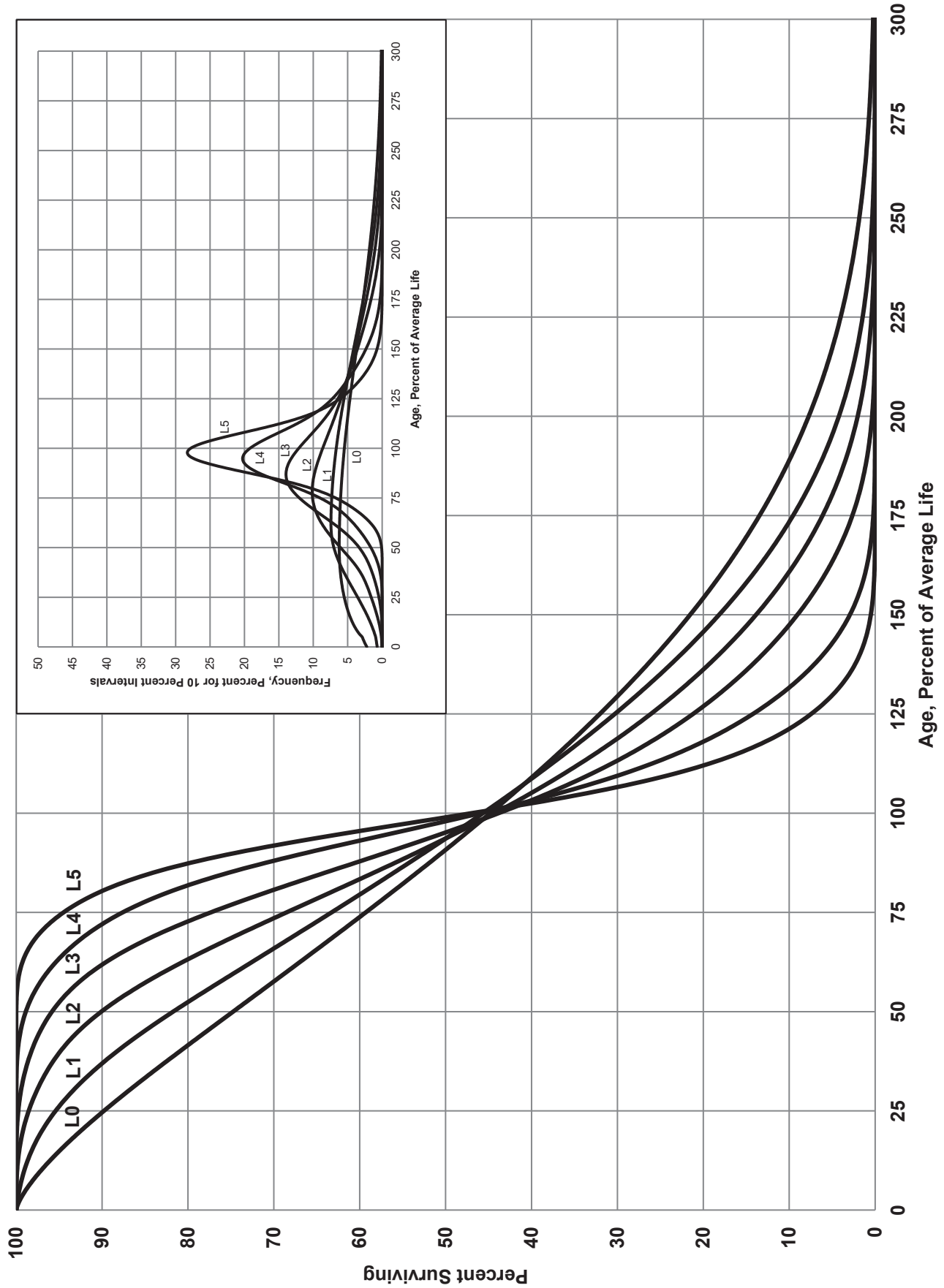
The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or 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.

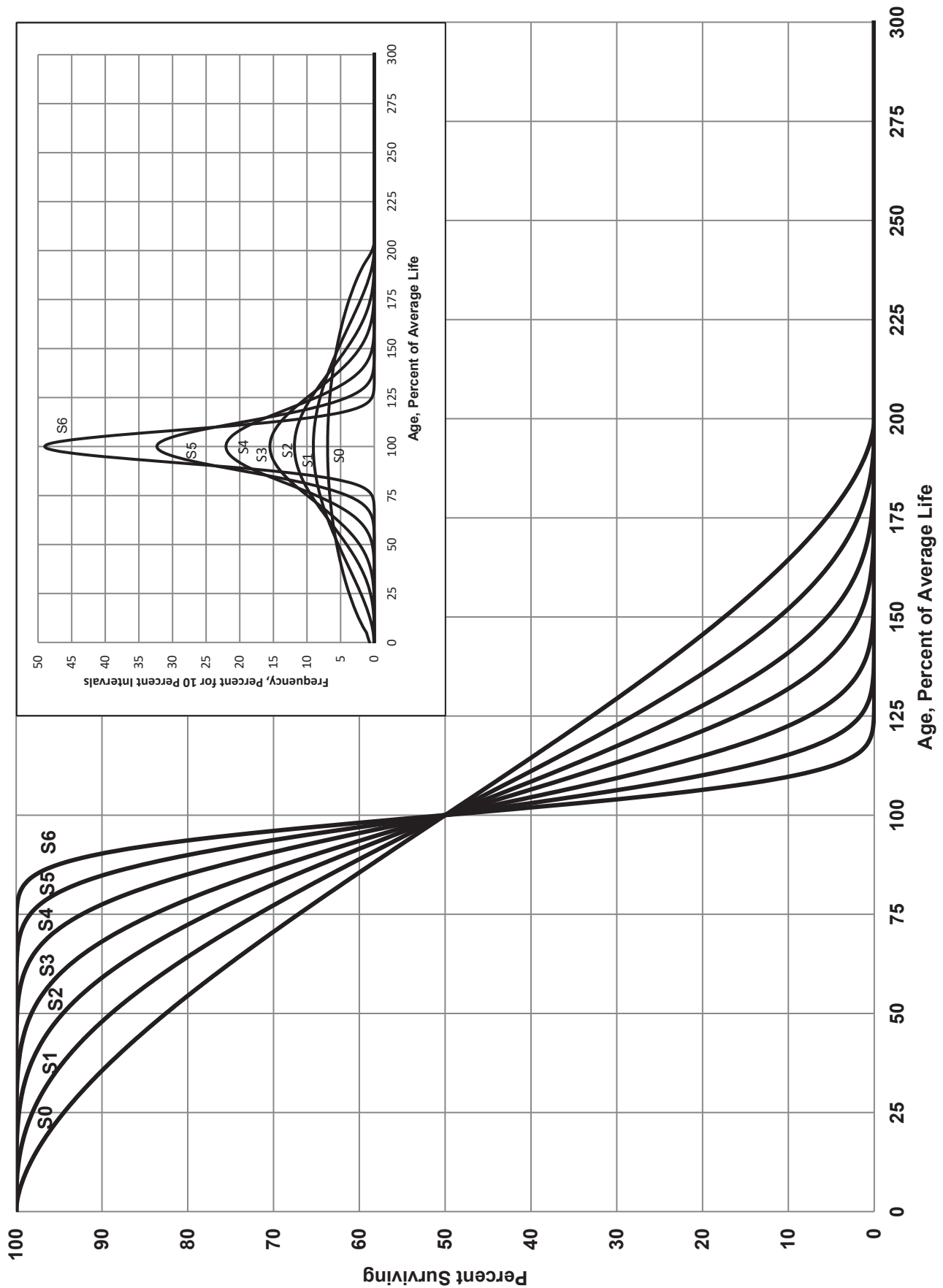


**FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES**

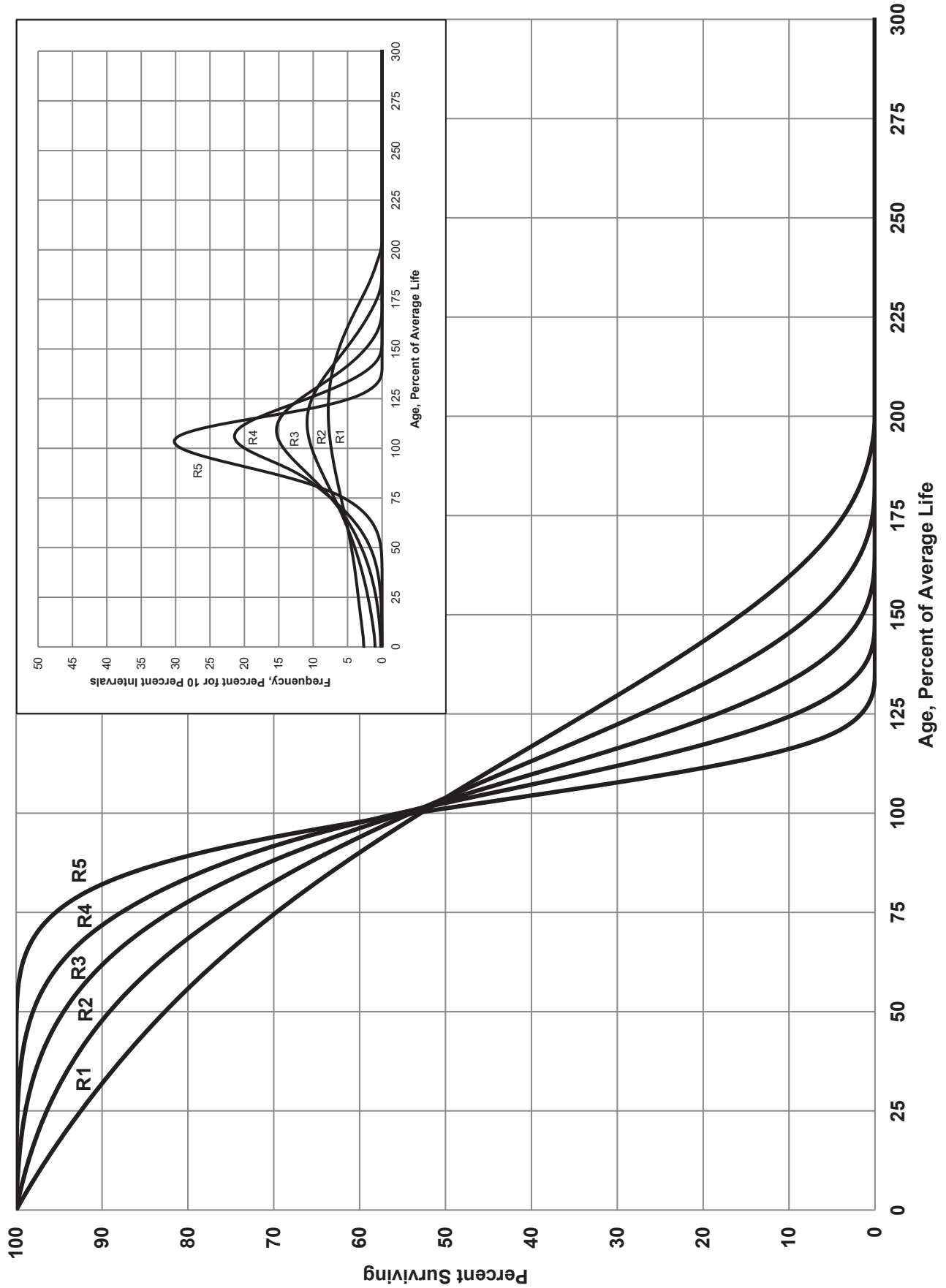




**FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES**



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



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

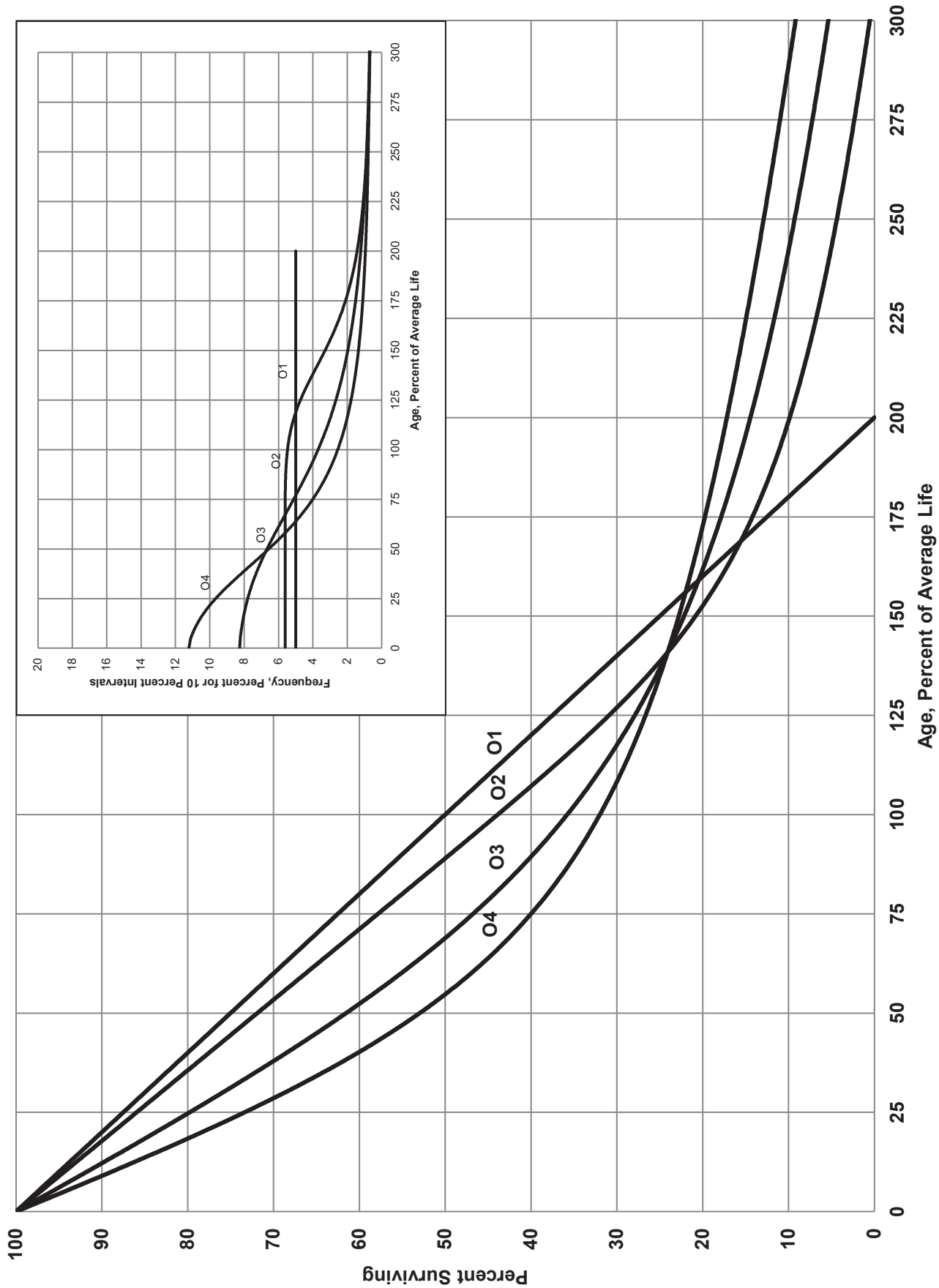


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

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.

---

<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
	During Year											Age Interval	Age Interval	
Placed	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	(11)	(12)	(13)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(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	19	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>			

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)		
	Placement Band 2007-2021														
	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>	-	-	-	1½-2½
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0-½
<b>Total</b>	-	-	-	-	-	-	60	(30)	22	-	(102)	22	(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		
	2012 (2)	2013 (3)	2014 (4)	2015 (5)	2016 (6)	2017 (7)	2018 (8)	2019 (9)	2020 (10)	2021 (11)	Age Interval (12)	Age Interval (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
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

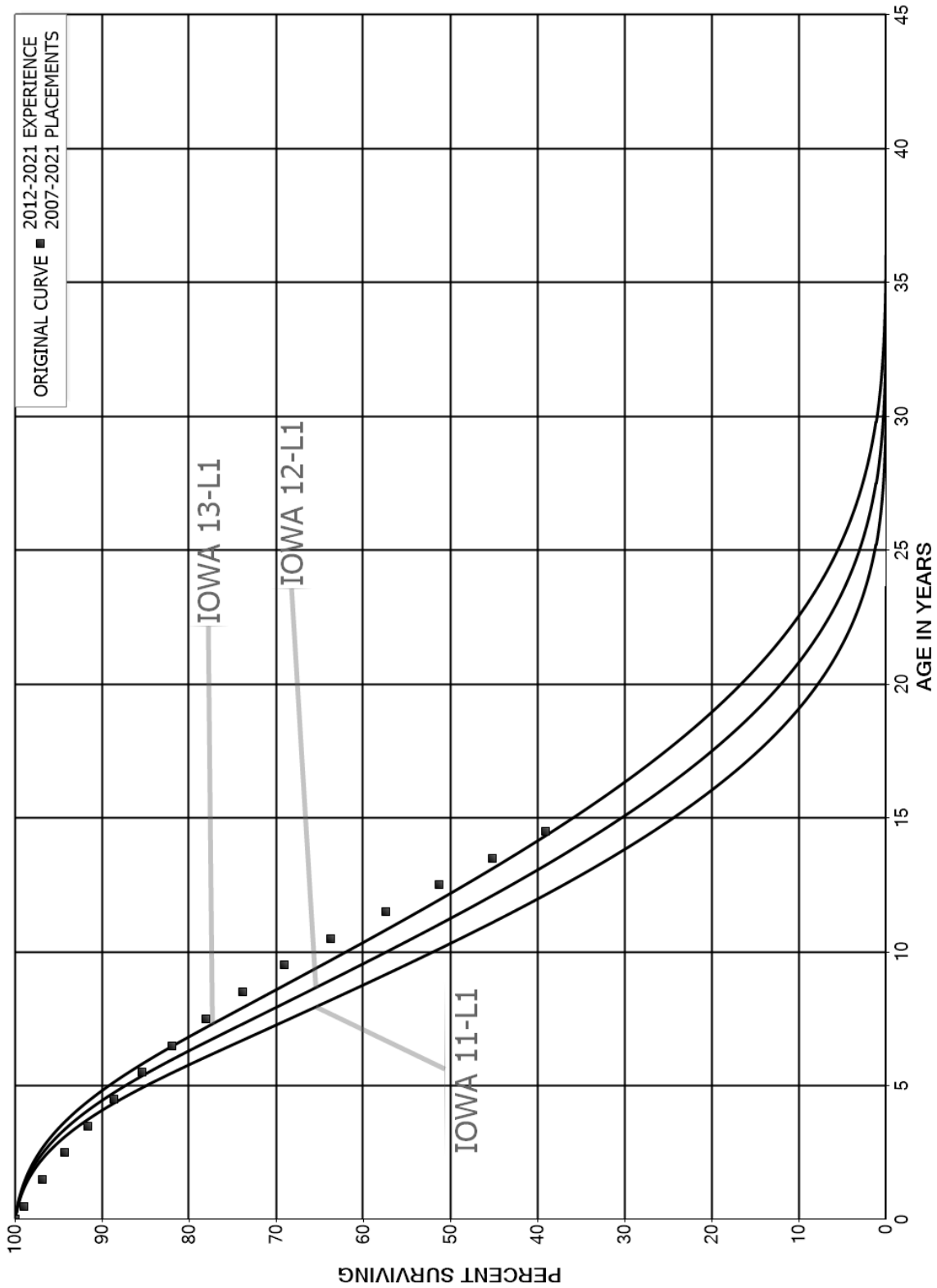


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

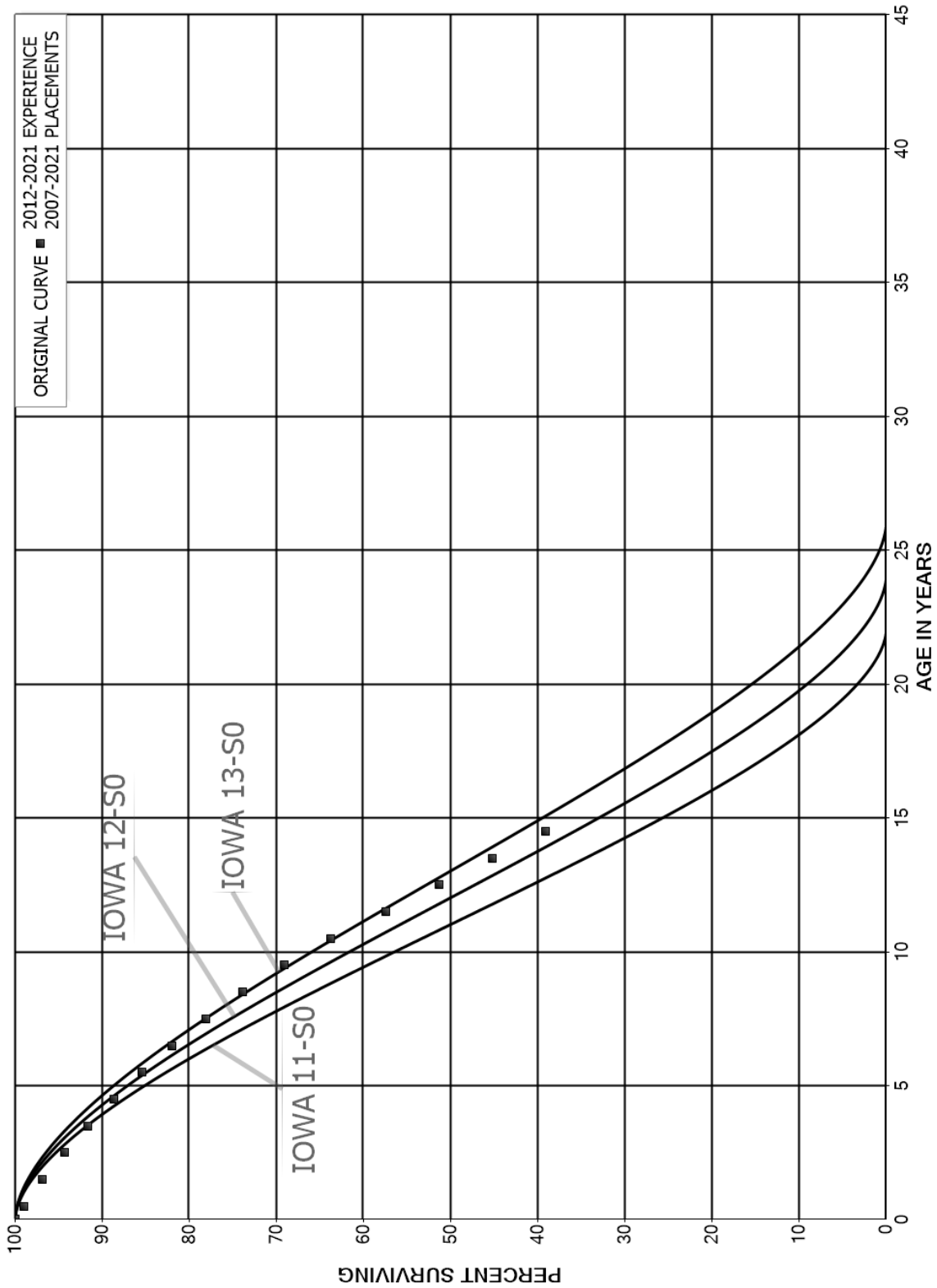


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

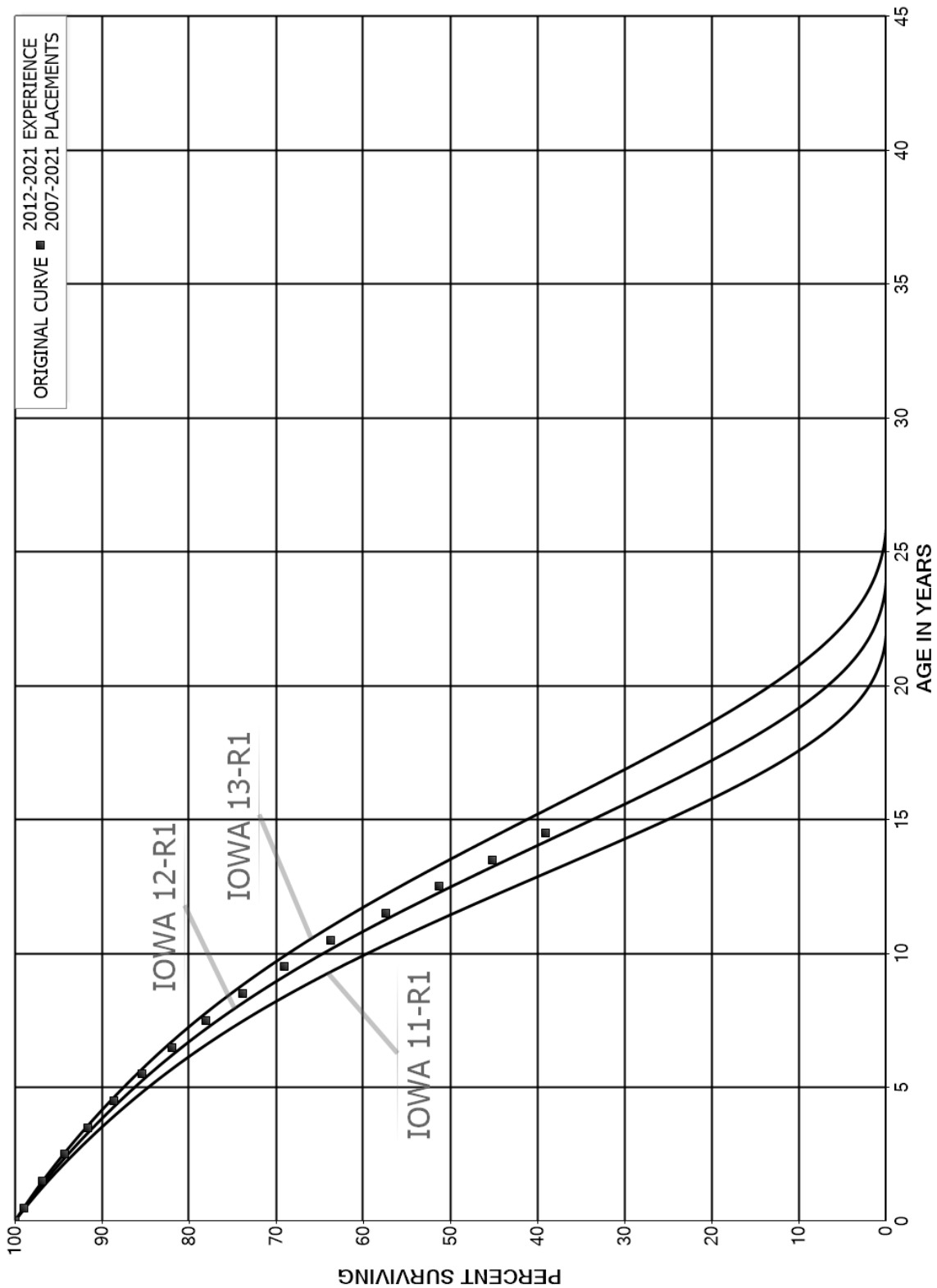
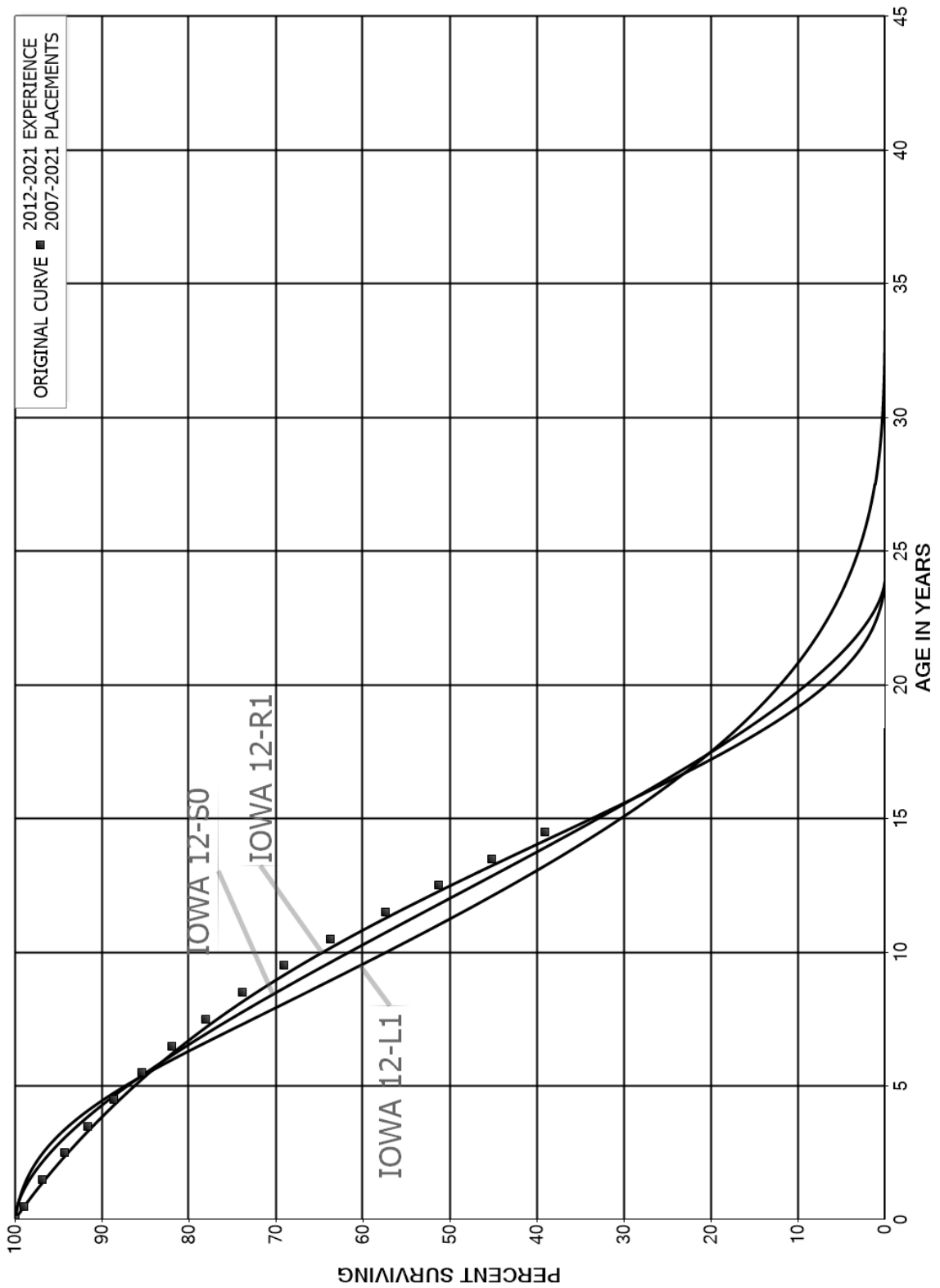




FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



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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)	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	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.

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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 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

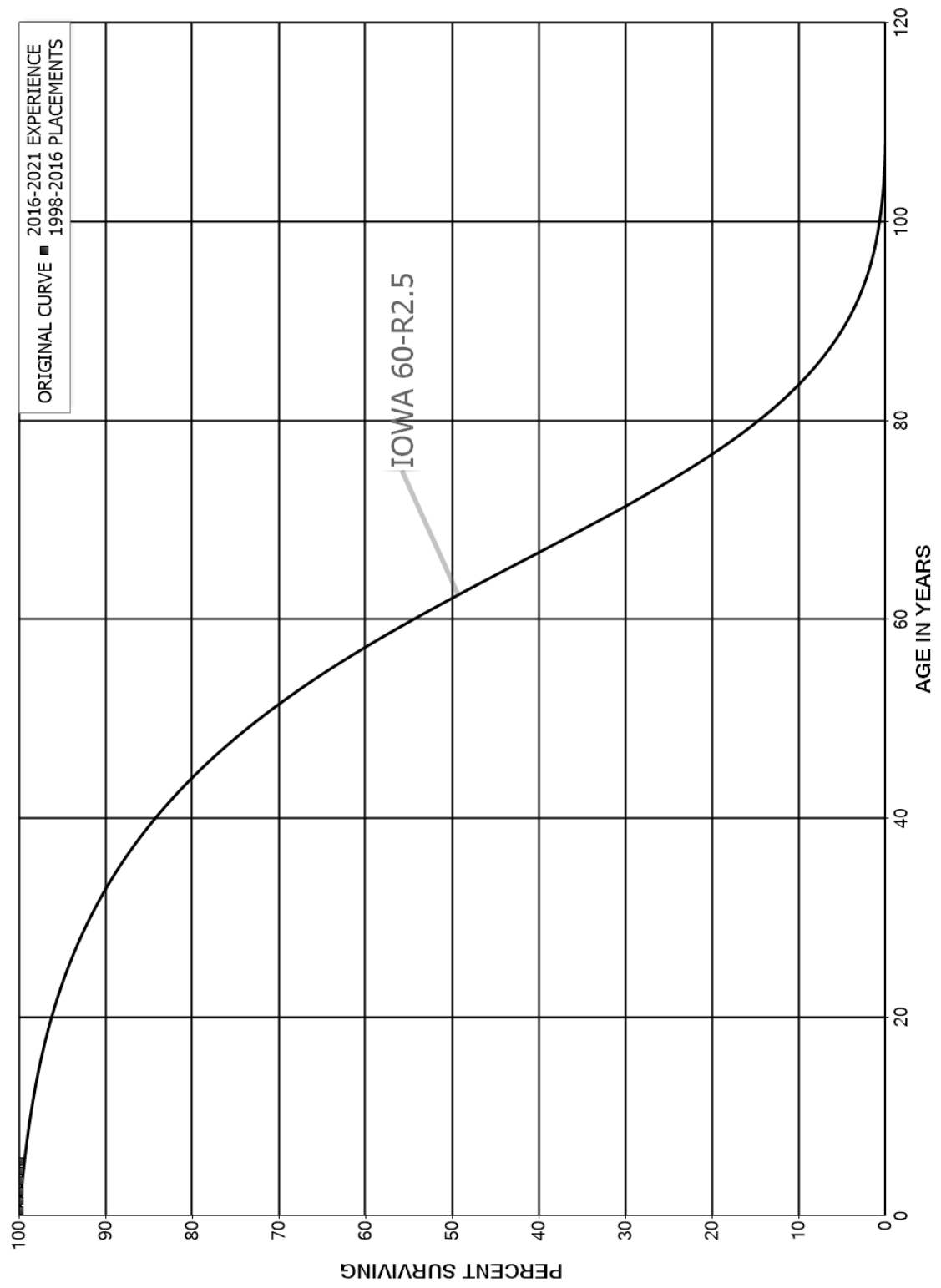
ACCOUNT (1)	2018		2019		2020		2021		2022		NET SALVAGE (12)*	SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
354.40											(75)	(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>20,958</b>	<b>0</b>	<b>0</b>	<b>496</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



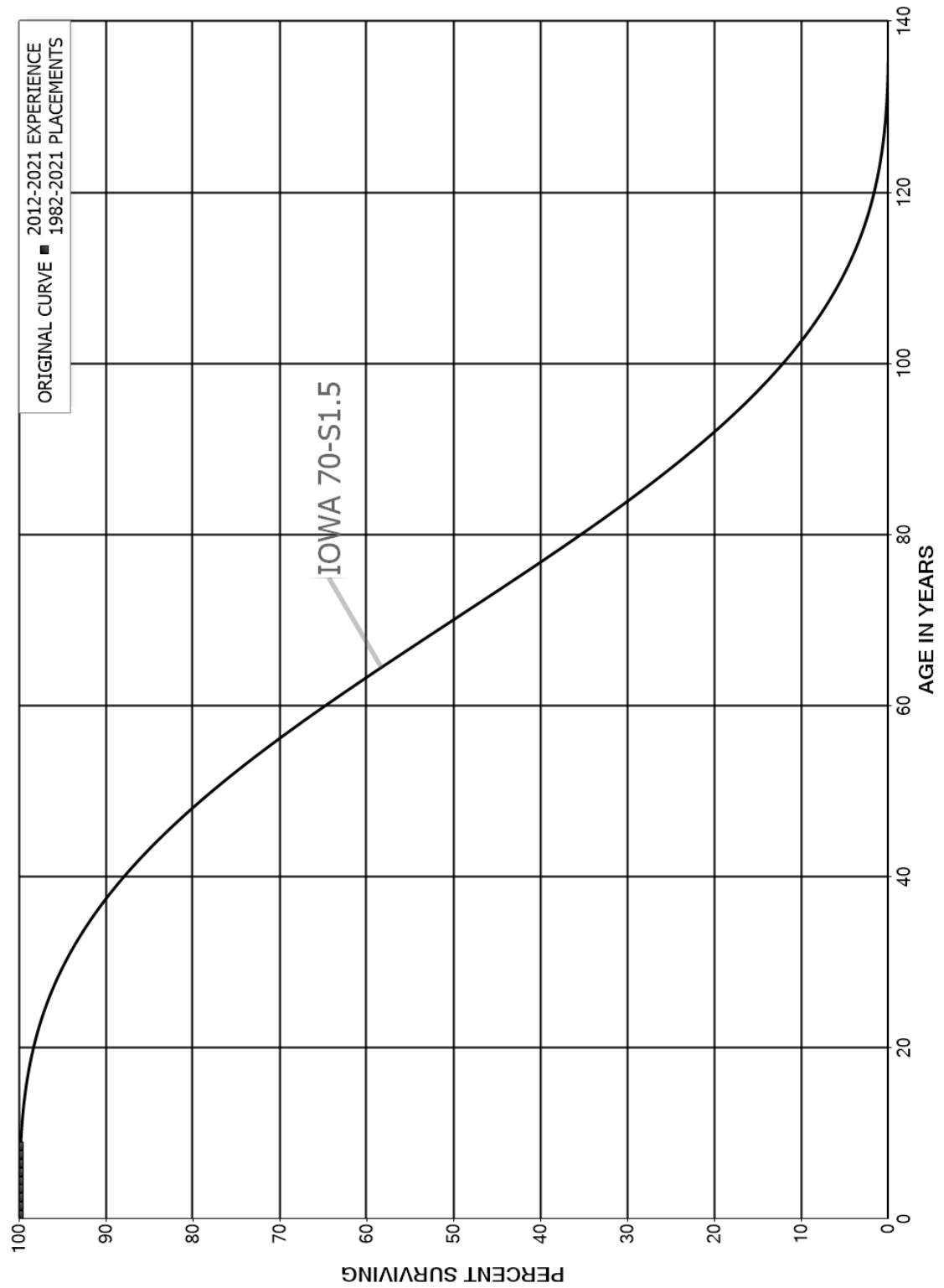
THE YORK WATER COMPANY  
WASTEWATER ASSETS

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



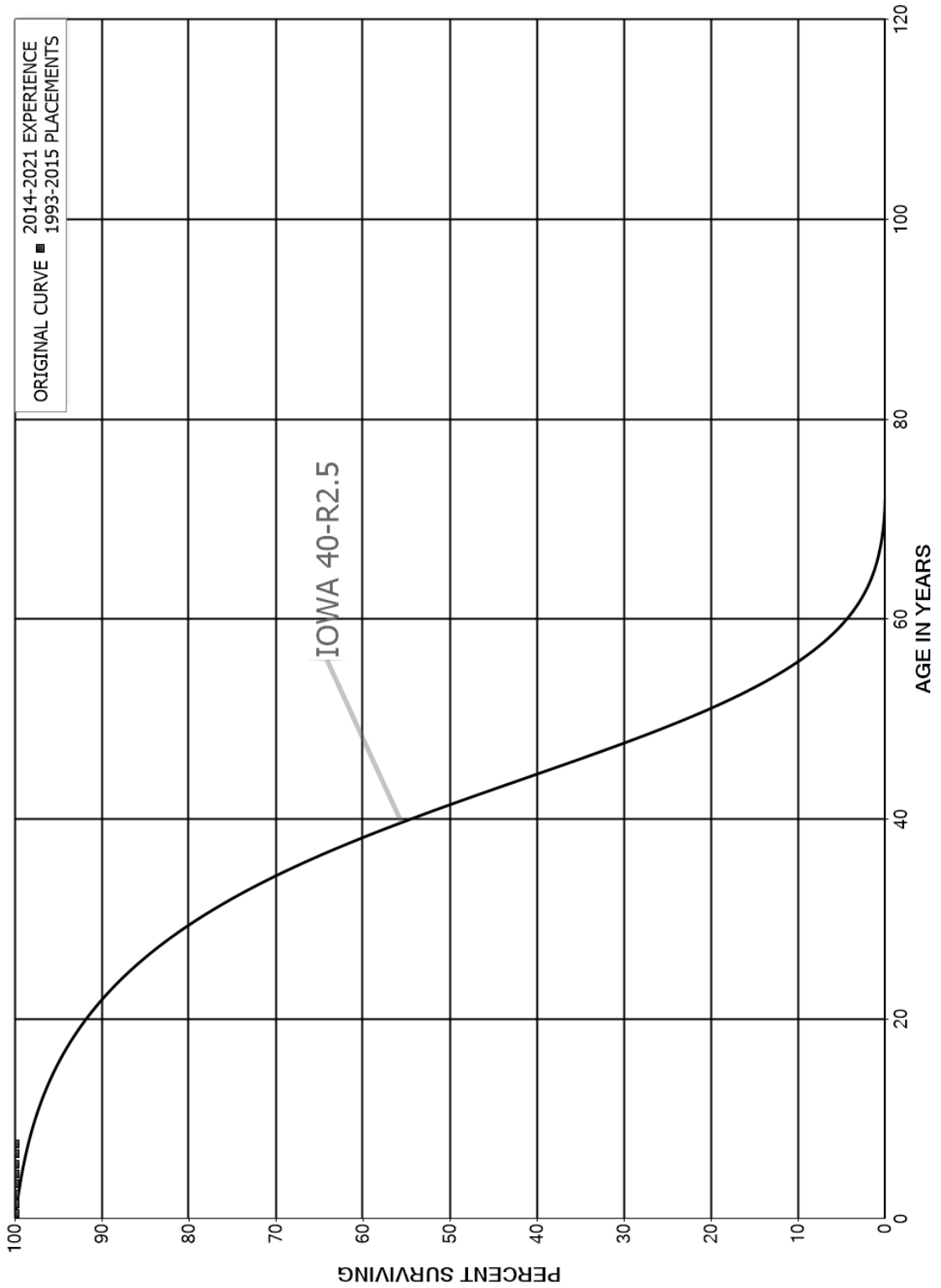
THE YORK WATER COMPANY  
WASTEWATER ASSETS

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

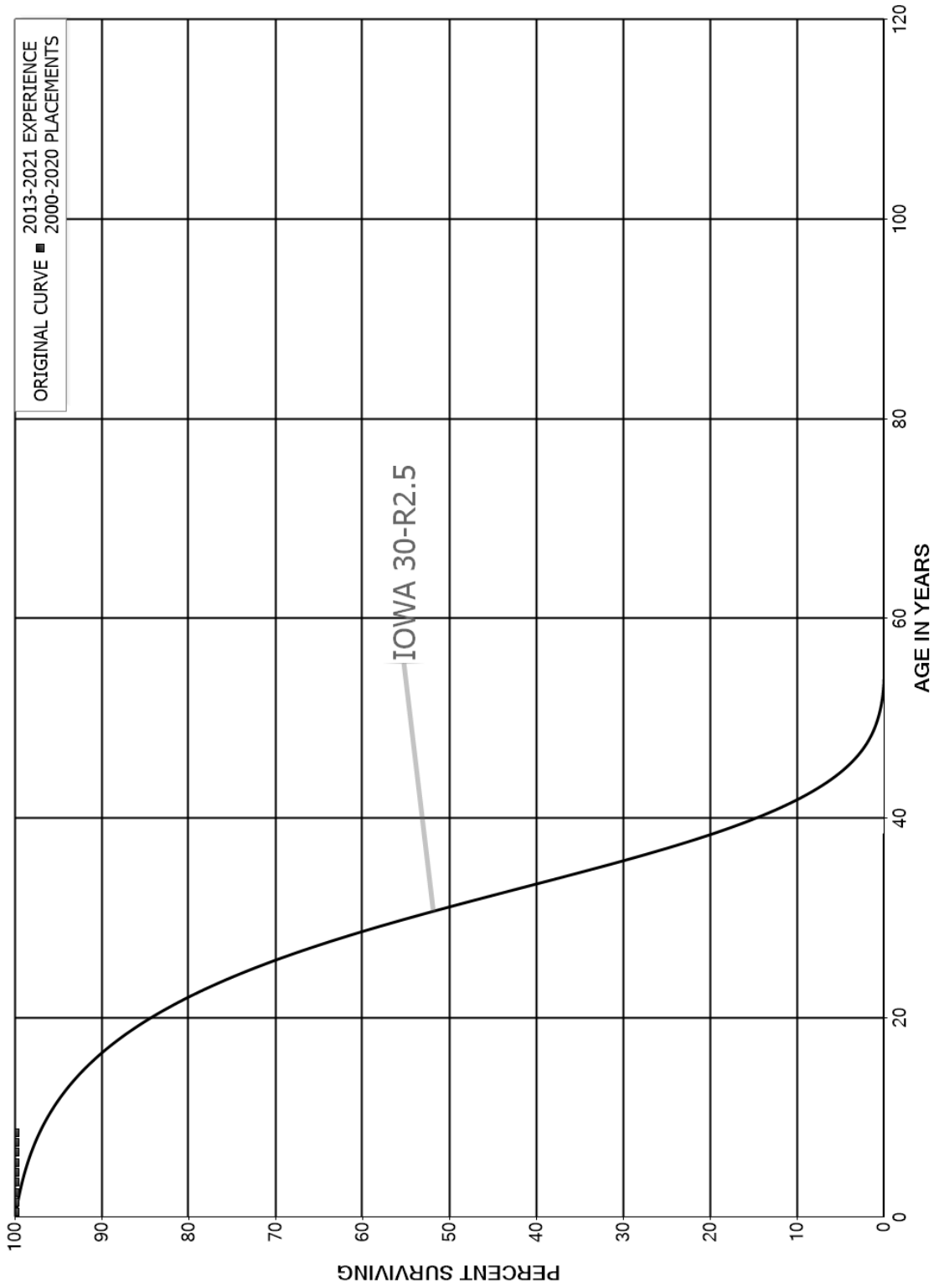
ORIGINAL LIFE TABLE

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



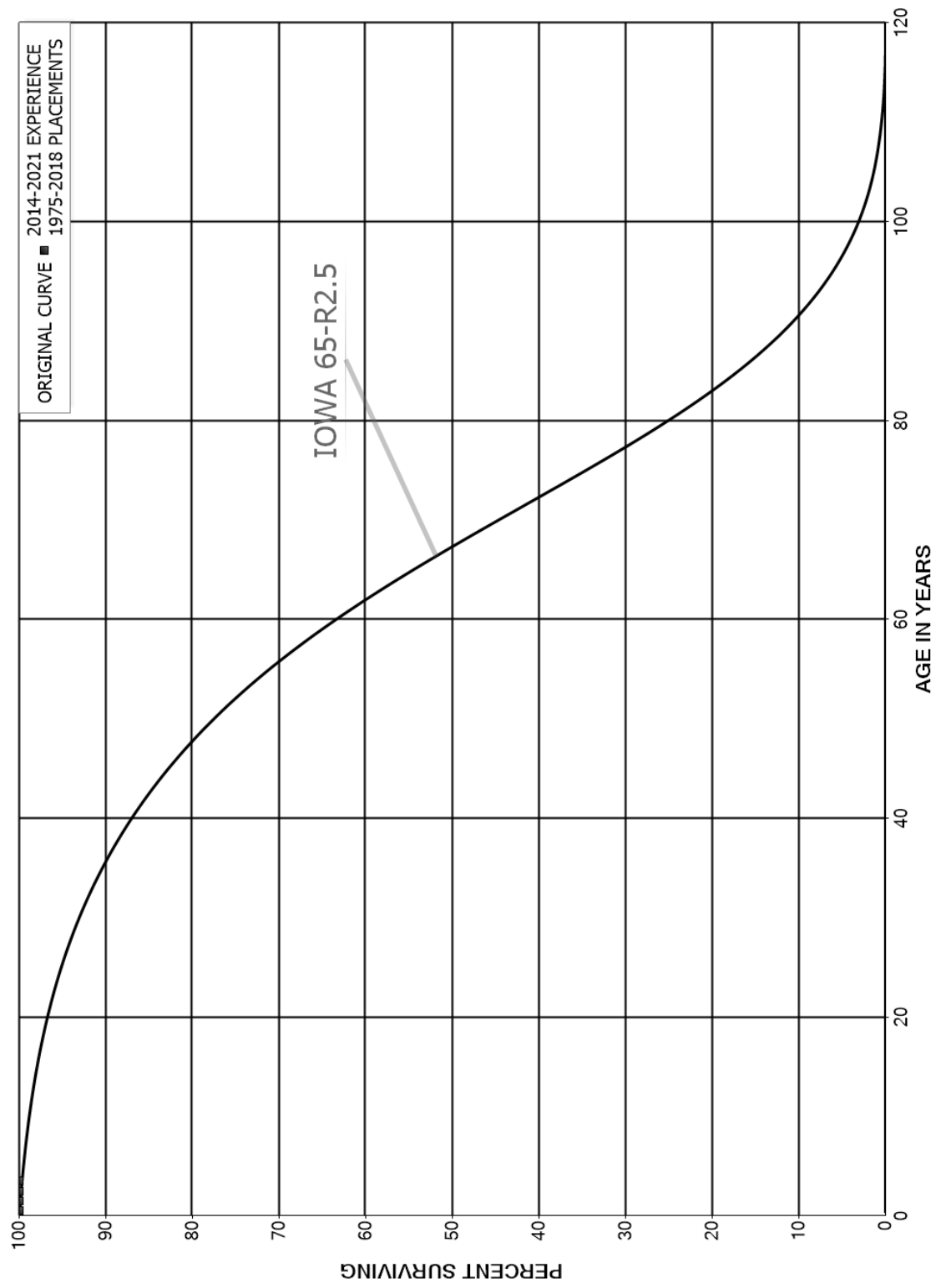
THE YORK WATER COMPANY  
WASTEWATER ASSETS

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					

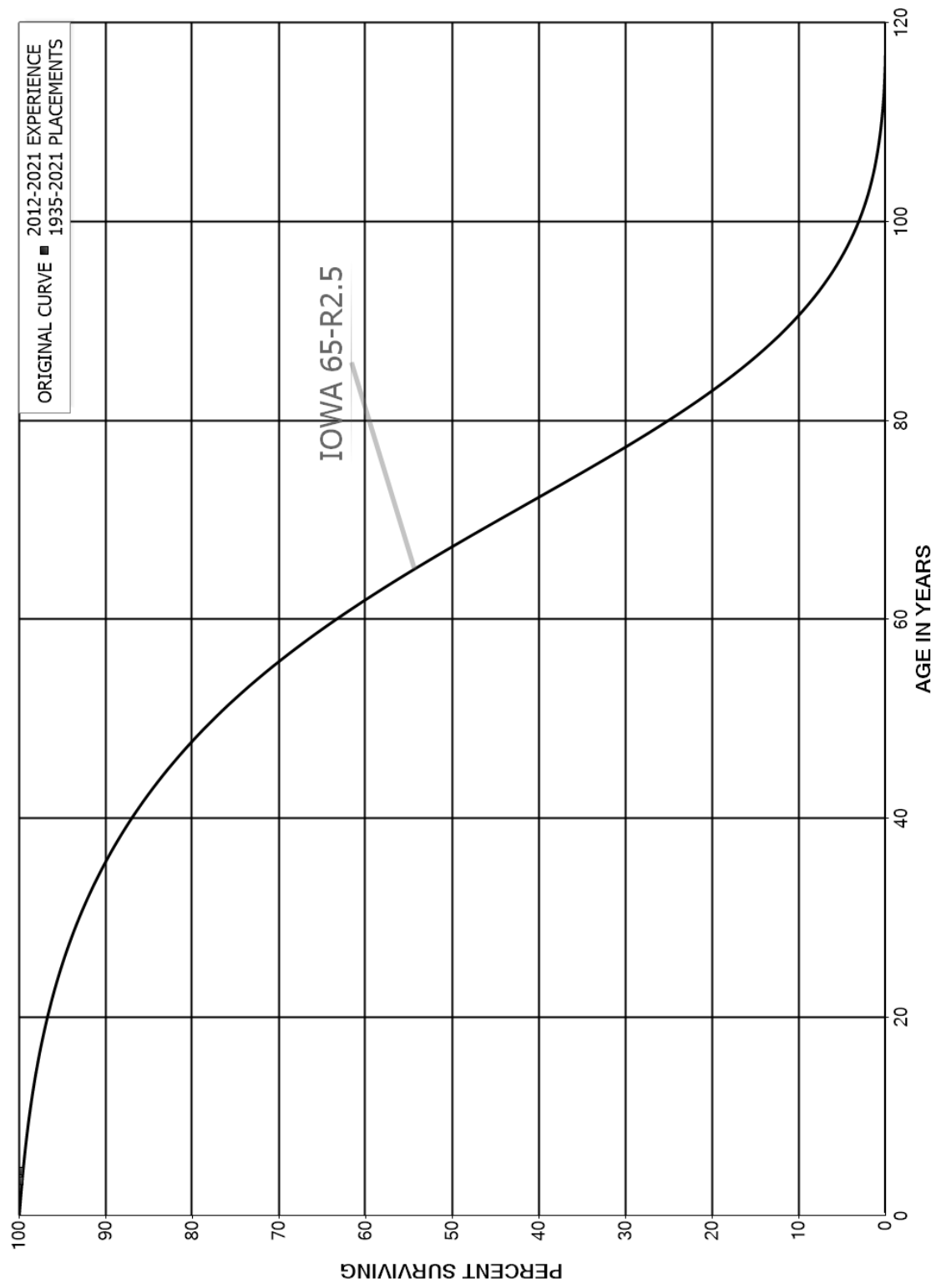
THE YORK WATER COMPANY  
WASTEWATER ASSETS

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		

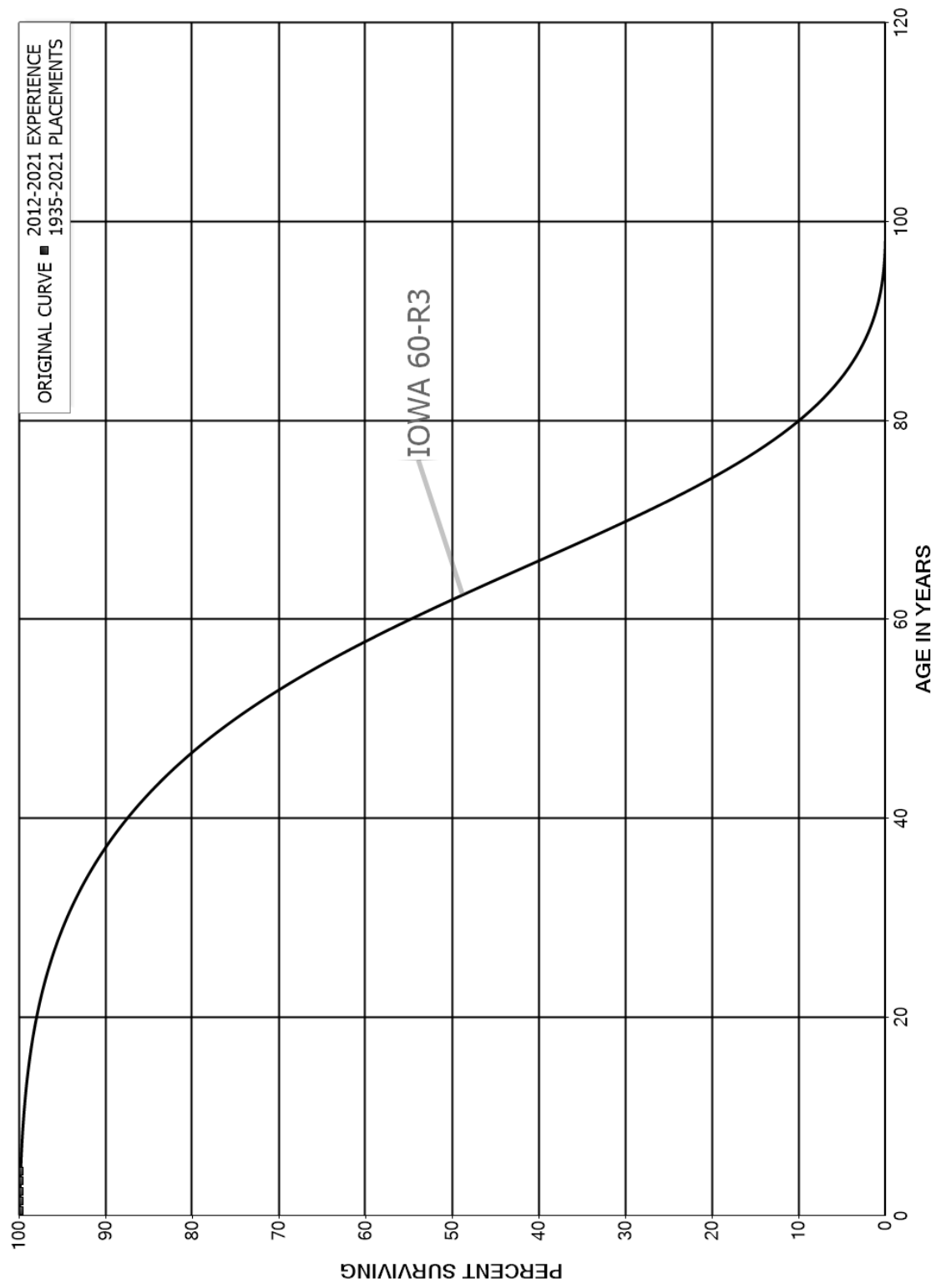
THE YORK WATER COMPANY  
WASTEWATER ASSETS

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		

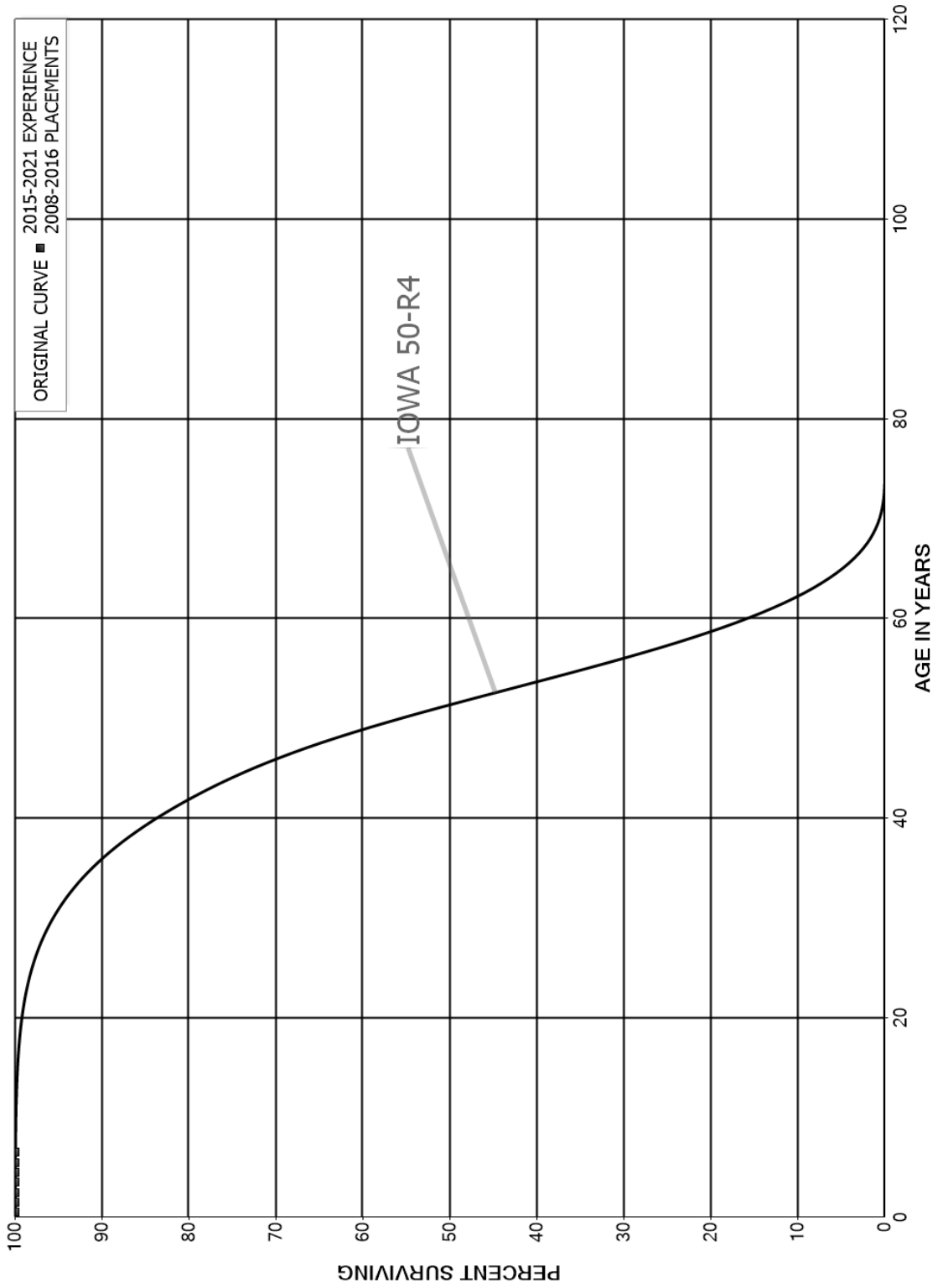
THE YORK WATER COMPANY  
WASTEWATER ASSETS

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

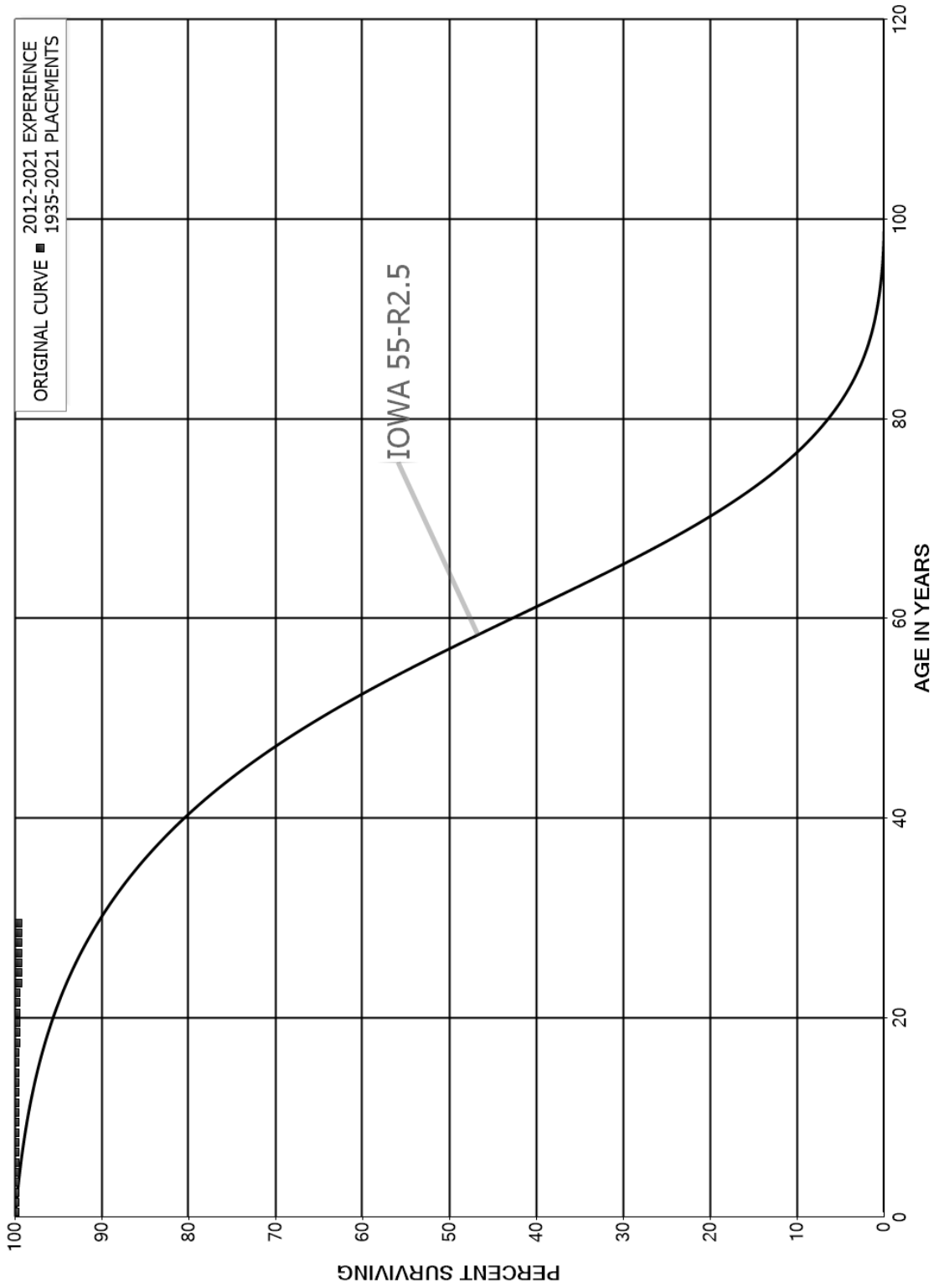
ACCOUNT 361.22 COLLECTION SEWERS - MANHOLES - RELINING

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		

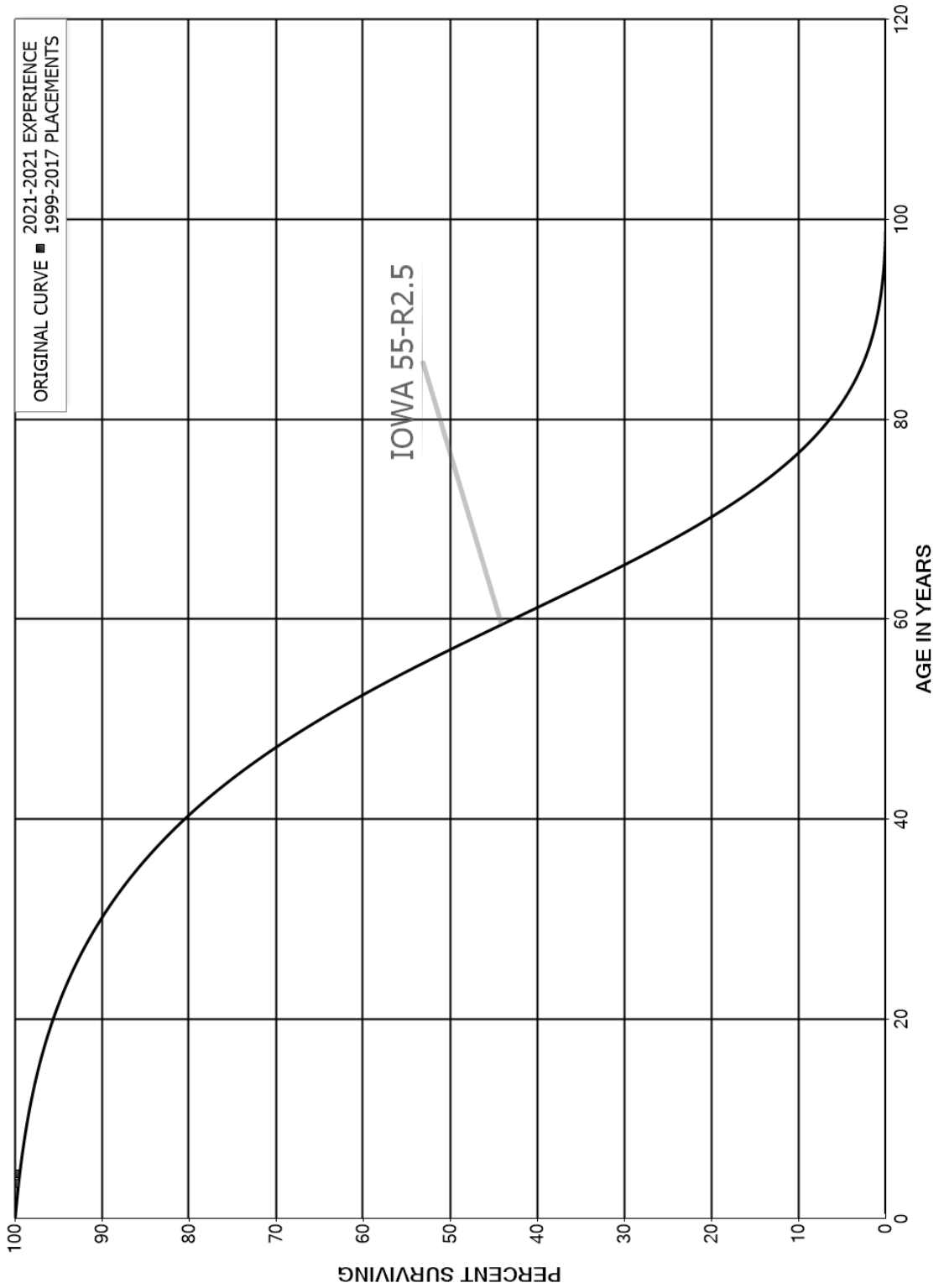
THE YORK WATER COMPANY  
WASTEWATER ASSETS

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



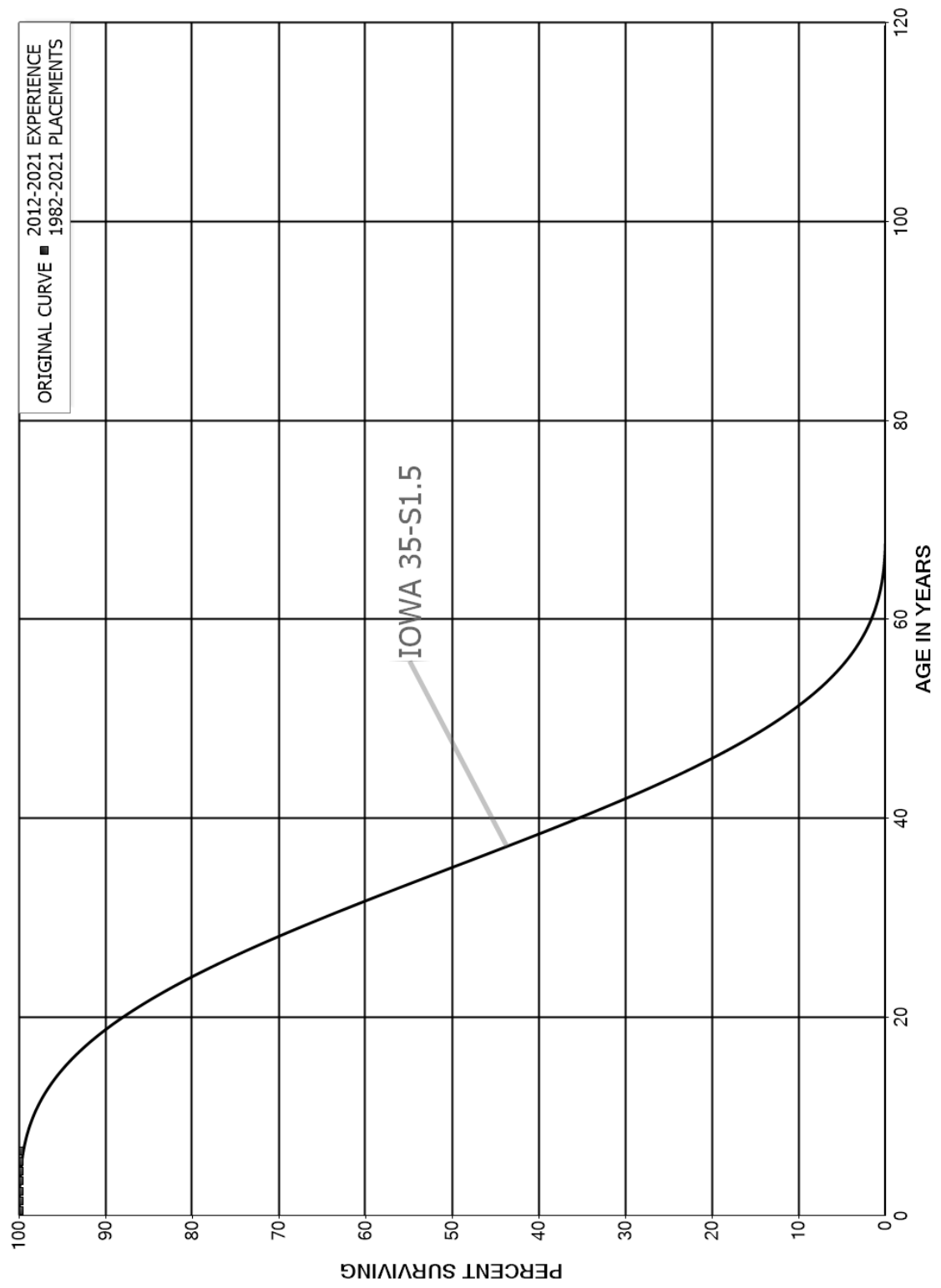
THE YORK WATER COMPANY  
WASTEWATER ASSETS

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

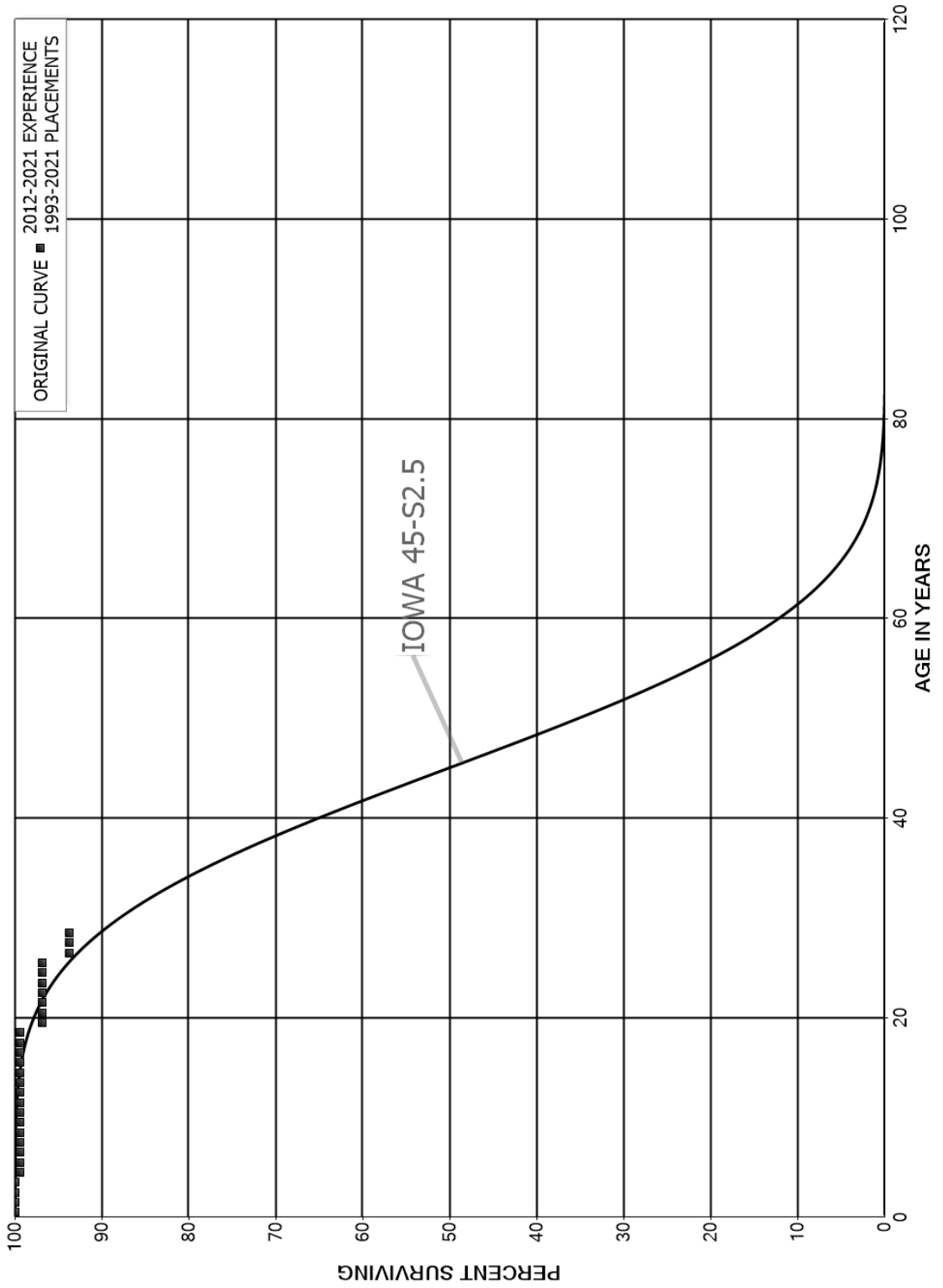
ACCOUNT 371.00 PUMPING EQUIPMENT

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



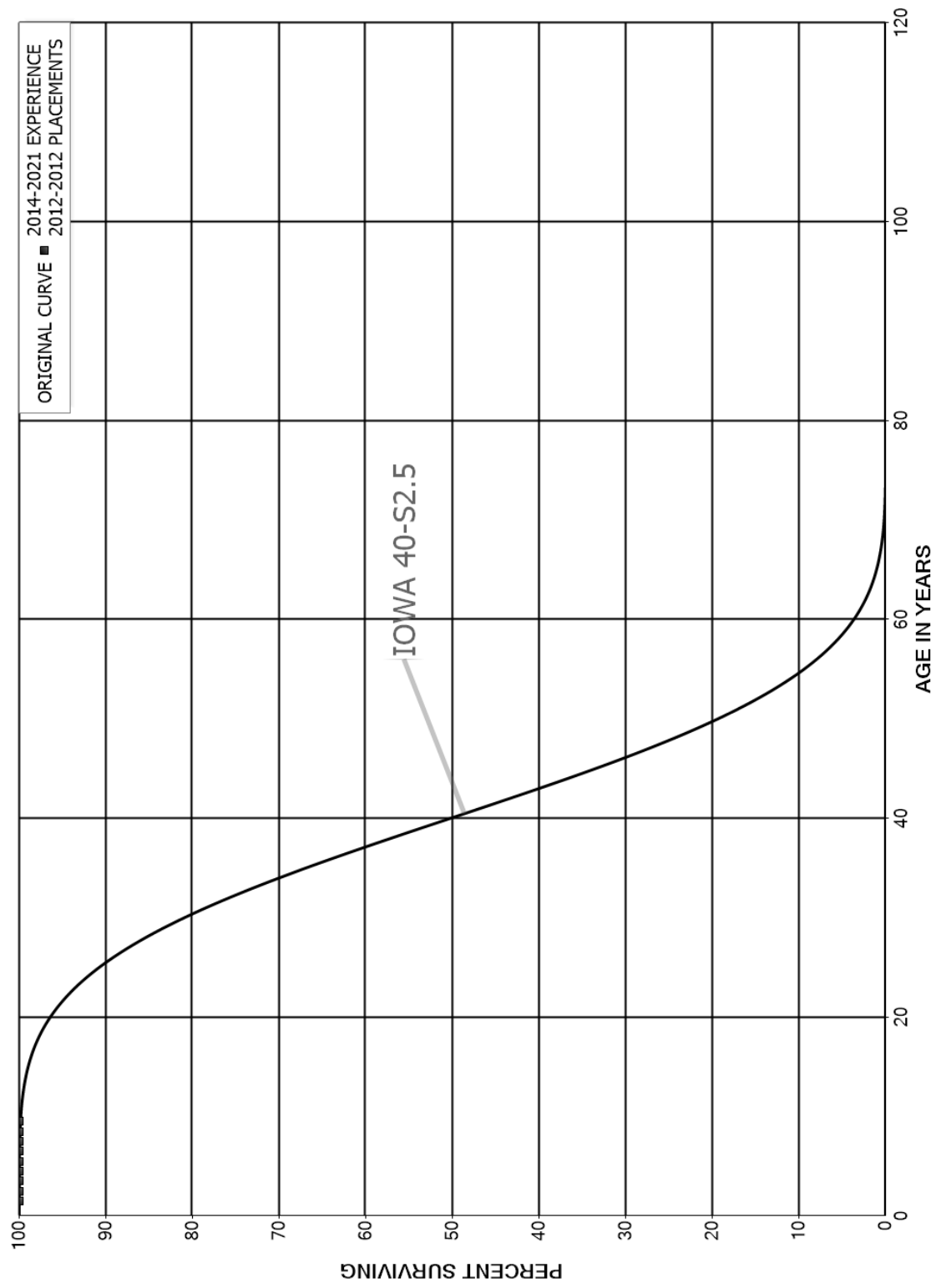
THE YORK WATER COMPANY  
WASTEWATER ASSETS

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**

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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	25-SQ	212,823.05	169,960	42,863	36,783	**	
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	10-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)	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>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>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-