

# THE YORK WATER COMPANY

YORK, PENNSYLVANIA

WATER OPERATIONS  
COST OF SERVICE ALLOCATION STUDY  
AS OF FEBRUARY 29, 2024  
AND  
PROPOSED CUSTOMER RATES

*Prepared by:*



**GANNETT FLEMING**

**Excellence Delivered As Promised**

THE YORK WATER COMPANY

York, Pennsylvania

WATER OPERATIONS

COST OF SERVICE ALLOCATION STUDY

AS OF FEBRUARY 29, 2024

AND

PROPOSED CUSTOMER RATES

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania



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May 27, 2022

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

Attention Mr. Matthew E. Poff  
Chief Financial Officer

Ladies and Gentlemen:

Pursuant to your request, we have conducted a cost of service allocation study based on proforma revenue requirements estimated for the test year ended February 29, 2024, and have prepared proposed rate schedules designed to produce the pro forma revenue requirements.

The attached report presents the results of the study, as well as supporting schedules which set forth the detailed cost allocation calculations. Schedule A presents a comparison of the cost of service by customer classification with the pro forma revenues produced by each classification under present and proposed rates.

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink, appearing to read "C. Heppenstall".

CONSTANCE E. HEPPENSTALL  
Senior Project Manager, Rate Studies

A handwritten signature in black ink, appearing to read "G. R. Herbert".

GREGORY R. HERBERT  
Analyst, Rate Studies

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PART I. INTRODUCTION

THE YORK WATER COMPANY  
WATER OPERATIONS  
COST OF SERVICE ALLOCATION STUDY  
AS OF FEBRUARY 29, 2024  
AND PROPOSED CUSTOMER RATES

PART I. INTRODUCTION

PLAN OF REPORT

The report sets forth the results of the cost of service allocation study as of February 29, 2024, prepared for The York Water Company. Part I, Introduction, contains statements with respect to the basis of the study, the procedures employed, and a summary of the results of the study. Part II, Cost of Service by Customer Classification, presents detailed schedules of the allocation of costs to customer classifications, as well as the bases for the allocations. Part III, Proposed Customer Rates, sets forth the proposed rate structure, the application of present and proposed rates to the consumption analysis and comparisons of customers' bills under present and proposed rates.

BASIS OF THE STUDY

The purpose of the study was to allocate costs to several customer classifications within the gravity and repumped service areas based on considerations of quantity of water consumed, variability of rate of flow, and costs associated with metering, billing and accounting. The allocation study was based on recognized procedures for allocating the several categories of costs to customer classifications in proportion to each classification's use of the facilities, commodities and services which entail the total cost of providing water service.

## ALLOCATION PROCEDURES

The allocation study was based on the Base-Extra Capacity Method for allocating costs to customer classifications. The method is described in the 2017 and prior editions of the Water Rates Manual, published by the American Water Works Association. The four basic categories of cost responsibility are base, extra capacity, customer and fire protection costs. The following discussions present a brief description of these costs and the manner in which they were allocated.

Base Costs are costs that tend to vary with the quantity of water used, plus costs associated with supplying, treating, pumping and distributing water to customers under average load conditions, without the elements necessary to meet peak demands. Base costs were allocated to customer classifications on the basis of average daily usage.

Extra Capacity Costs are costs associated with meeting usage requirements in excess of the average. They include operating and capital costs for additional plant and system capacity beyond that required for average use. The extra capacity costs in this study are subdivided into costs necessary to meet maximum day extra demand and costs to meet maximum hour extra demand. The extra capacity costs were allocated to customer classifications on the bases of each classification's maximum day and hour usage in excess of average usage. (Extra capacity costs related to fire protection are allocated directly to the fire protection classifications.)

Customer Costs are costs associated with serving customers regardless of their usage or demand characteristics. Customer costs include the operating and capital costs related to meters and services, meter reading costs, and billing and collecting costs. The customer costs were allocated on the bases of the relative cost of meters and services, the number of meter readings and the number of bills.



Fire Protection Costs are costs associated with providing the facilities to meet the potential peak demand of fire protection service. Fire protection costs are subdivided into costs to meet Public Fire Protection and Private Fire Protection demands. Operating and capital costs for hydrants were allocated to Public Fire Protection for the gravity and repumped service areas on the basis of the number of hydrants. The extra capacity costs assigned to fire protection service were allocated to Public and Private Fire Protection on the basis of the total relative demands of the hydrants and fire service lines.

Public fire costs exceeding 25% of the public fire cost of service were reallocated to the other classifications within the gravity and repumped service areas. Such costs cannot be recovered from public hydrant rates, in accordance with Section 1328 of the Public Utility Code, and therefore have become the permanent responsibility of the remaining classes.

## RESULTS OF STUDY

The data summarized in Schedule A, "Comparison of Pro Forma Cost of Service with Revenues Under Present and Proposed Rates for the Twelve Months Ended February 29, 2024," constitute the principal results of the allocation study.

The cost of service by customer classification, shown in column 2 of Schedule A, is developed in Schedule D, "Cost of Service as of February 29, 2024, at Proposed Revenue Level Allocated to Residential, Commercial, Industrial and Fire Protection Customer Classifications". The allocation of the total cost of service to the several customer classifications was performed by applying the allocation factors referenced in column 2 to the cost of service by account in column 3. The bases of the allocation factors are presented in Schedule E.

Schedule F, "Summary of Average Daily Send-Out and Maximum Daily and Hourly Usage for the Years 2000-2021," presents the experienced maximum day and hour ratios for the overall system. Schedule G, "Basis for Allocation of Demand-Related Costs of Fire Service to Private and Public Fire Protection," presents the calculation of the total relative demand of fire hydrants and fire service lines.

Schedule H, "Calculation of Unrecovered Wastewater Cost of Service," determines the portion of the wastewater cost of service that will be recovered from water customers.

## DESIGN OF PROPOSED RATES

The results of the cost of service allocation study were discussed with Company management in order that it be afforded the opportunity of performing its role in the design of proposed rates. The rate design guidelines developed during the discussion were (1) increase the existing public fire hydrant rates so that such rates are sufficient to recover 25% of the cost of service in accordance with Section 1328 of the Public Utility Code; and (2) increase all other rates by varying percentages to achieve the total revenue requirement and to move revenues by class toward the indicated cost of service for each classification.

The proposed rate structure, as presented in Part III, Proposed Customer Rates, Schedule I, consists of customer charges by meter size and consumption charges by class and service area. The revenues resulting from the proposed rate structure are shown in columns 6 and 7 of Schedule A, and reflect the movement toward cost of service with each classification's increase indicated in column 9.

Pursuant to Section 1328 of the Public Utility Code, public fire hydrant rates were increased so that existing rates are sufficient to recover 25% of the cost of service.

The application of the present and proposed base rates to the pro forma consumption analysis is set forth in Schedule J. Comparisons of bills under present and proposed base rates are shown in Schedule K.

**THE YORK WATER COMPANY**  
**WATER OPERATIONS**  
**COMPARISON OF PRO FORMA COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES**  
**FOR THE TWELVE MONTHS ENDED FEBRUARY 29, 2024**

Customer Classification (1)	Pro Forma Cost of Service 12 Months Ending 2/29/2024		Pro Forma Revenues, 12 Months Ending 2/29/2024		Under Present Rates*		Under Proposed Rates		Proposed Increase	
	Amount (Schedule D) (2)	Percent of Total (3)	Amount (Schedule J) (4)	Percent of Total (5)	Amount (Schedule K) (6)	Percent of Total (7)	Amount (8)	Percent Increase (9)		
<b><u>Residential</u></b>										
Gravity	\$ 13,310,919	18.7%	\$ 9,781,992	18.6%	\$ 13,311,230	18.7%	\$ 3,529,238	36.1%		
Repumped	32,762,926	45.9%	24,687,304	47.1%	32,762,201	45.9%	8,074,897	32.7%		
Total	46,073,845	64.6%	34,469,296	65.7%	46,073,431	64.6%	11,604,135	33.7%		
<b><u>Commercial</u></b>										
Gravity	5,264,818	7.4%	3,610,022	6.9%	5,264,408	7.4%	1,654,386	45.8%		
Repumped	9,997,001	13.9%	6,957,041	13.2%	9,997,650	13.9%	3,040,609	43.7%		
Total	15,261,819	21.3%	10,567,063	20.1%	15,262,058	21.3%	4,694,995	44.4%		
<b><u>Industrial</u></b>										
Gravity	1,239,134	1.7%	851,750	1.6%	1,238,985	1.7%	387,235	45.5%		
Repumped	4,528,773	6.3%	3,223,353	6.1%	4,528,700	6.3%	1,305,347	40.5%		
Total	5,767,906	8.0%	4,075,104	7.7%	5,767,685	8.0%	1,692,581	41.5%		
<b><u>Private Fire</u></b>										
Gravity	914,559	1.3%	673,909	1.3%	914,517	1.3%	240,608	35.7%		
Repumped	1,683,036	2.4%	1,345,427	2.6%	1,683,139	2.4%	337,712	25.1%		
Total	2,597,596	3.7%	2,019,336	3.9%	2,597,656	3.7%	578,320	28.6%		
<b><u>Public Fire</u></b>										
Gravity	323,759	0.5%	268,062	0.5%	323,794	0.5%	55,732	20.8%		
Repumped	1,329,248	1.9%	1,124,463	2.1%	1,329,176	1.9%	204,713	18.2%		
Total	1,653,008	2.4%	1,392,525	2.6%	1,652,970	2.4%	260,445	18.7%		
<b>Total Sales</b>	<b>\$ 71,354,174</b>	<b>100.0%</b>	<b>\$ 52,523,324</b>	<b>100.0%</b>	<b>\$ 71,353,800</b>	<b>100.0%</b>	<b>\$ 18,830,476</b>	<b>35.9%</b>		
<b>Other Revenue</b>										
Gravity	1,142,025		1,119,149		1,142,025		22,876	2.0%		
Repumped	72,496,199		53,642,473		72,495,825		18,853,352	35.1%		
<b>Total</b>	<b>\$ 72,496,199</b>		<b>\$ 53,642,473</b>		<b>\$ 72,495,825</b>		<b>\$ 18,853,352</b>			

\* Present base rate revenue from Schedule J (excludes DSIC and STAS surcharges).

**THE YORK WATER COMPANY**  
**WATER OPERATIONS**  
**DEVELOPMENT OF RATE OF RETURN BY CUSTOMER CLASSIFICATION**  
**UNDER PRESENT RATES**

Item (1)	Gravity System				Repumping System						
	Cost of Service (2)	Residential (3)	Commercial (4)	Industrial (5)	Fire Protection		Residential (8)	Commercial (9)	Industrial (10)	Fire Protection	
					Private (6)	Public (7)				Private (11)	Public (12)
1. Revenues From Sales	\$ 52,523,324	\$ 9,781,992	\$ 3,610,022	\$ 851,750	\$ 673,909	\$ 268,062	\$ 24,687,304	\$ 6,957,041	\$ 3,223,353	\$ 1,345,427	\$ 1,124,463
2. Other Revenues	1,119,149	206,147	78,005	19,137	14,101	18,690	471,386	140,565	69,387	25,069	76,662
3. Total Operating Revenues	53,642,473	9,988,139	3,688,027	870,888	688,010	286,752	25,158,690	7,097,606	3,292,741	1,370,496	1,201,124
4. Less: Operating Expenses	38,042,360	8,020,942	2,848,852	672,309	431,931	(167,199)	18,982,786	4,991,711	2,254,642	705,724	(699,338)
5. Return And Income Taxes (Ln 3 - Ln 4)	15,600,113	1,967,198	839,175	198,579	256,079	453,950	6,175,904	2,105,895	1,038,099	664,771	1,900,462
6. Less: Taxable Exclusions (Factor 24)	6,200,718	915,846	424,749	111,613	97,351	161,219	2,297,986	876,782	452,652	196,563	665,957
7. Taxable Income	9,399,395	1,051,351	414,426	86,966	158,728	292,732	3,877,918	1,229,113	585,446	468,209	1,234,505
8. Less: Income Taxes (Tax. Inc.)	(850,847)	(125,670)	(58,283)	(15,315)	(13,358)	(22,122)	(315,324)	(120,310)	(62,112)	(26,972)	(91,381)
9. Net Return (Line 5 - Line 8)	16,450,960	2,092,868	897,458	213,894	269,438	476,073	6,491,228	2,226,205	1,100,211	691,743	1,991,843
10. Original Cost Measure Of Value	350,621,588	51,792,150	24,033,014	6,313,422	5,501,538	9,119,577	129,923,344	49,563,649	25,580,710	11,120,925	37,673,257
11. Rate Of Return, Percent	4.69	4.04	3.73	3.39	4.90	5.22	5.00	4.49	4.30	6.22	5.29
12. Relative Rate Of Return	1.00	0.86	0.80	0.72	1.04	1.11	1.06	0.96	0.92	1.33	1.13

**THE YORK WATER COMPANY  
WATER OPERATIONS  
DEVELOPMENT OF RATE OF RETURN BY CUSTOMER CLASSIFICATION  
UNDER PROPOSED RATES**

Item (1)	Cost of Service (2)	Gravity System						Repumping System					
		Residential (3)	Commercial (4)	Industrial (5)	Fire Protection		Residential (8)	Commercial (9)	Industrial (10)	Fire Protection			
					Private (6)	Public (7)				Private (11)	Public (12)		
1. Revenues From Sales	\$ 71,353,800	\$ 13,311,230	\$ 5,264,408	\$ 1,238,985	\$ 914,517	\$ 323,794	\$ 32,762,201	\$ 9,997,650	\$ 4,528,700	\$ 1,683,139	\$ 1,329,176		
2. Other Revenues	1,142,025	200,882	79,257	19,757	15,189	21,584	467,888	147,550	73,546	27,980	88,393		
3. Total Operating Revenues	72,495,825	13,512,112	5,343,665	1,258,742	929,706	345,378	33,230,089	10,145,200	4,602,246	1,711,119	1,417,569		
4. Less: Operating Expenses	40,905,974	8,845,925	3,180,144	690,267	433,782	(476,002)	21,523,476	5,677,693	2,296,233	709,606	(1,975,149)		
5. Return And Income Taxes (Ln 3 - Ln 4)	31,589,851	4,666,187	2,163,521	568,476	495,924	821,381	11,706,613	4,467,506	2,306,014	1,001,513	3,392,718		
6. Less: Taxable Exclusions (Factor 24)	6,200,718	915,846	424,749	111,613	97,351	161,219	2,297,986	876,782	452,652	196,563	665,957		
7. Taxable Income	25,389,133	3,750,341	1,738,772	456,863	398,573	660,162	9,408,626	3,590,725	1,853,361	804,950	2,726,761		
8. Less: Income Taxes (Tax. Inc.)	3,769,035	556,741	258,122	67,822	59,168	98,002	1,396,717	533,046	275,133	119,495	404,790		
9. Net Return (Line 5 - Line 8)	27,820,816	4,109,446	1,905,399	500,654	436,756	723,379	10,309,896	3,934,460	2,030,881	882,018	2,987,928		
10. Original Cost Measure Of Value	350,621,588	51,792,150	24,033,014	6,313,422	5,501,538	9,119,577	129,923,344	49,563,649	25,580,710	11,120,925	37,673,257		
11. Rate Of Return, Percent	7.93	7.93	7.93	7.93	7.94	7.93	7.94	7.94	7.94	7.93	7.93		
12. Relative Rate Of Return	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		

PART II. COST OF SERVICE BY  
CUSTOMER CLASSIFICATION

**THE YORK WATER COMPANY**  
**WATER OPERATIONS**  
**COST OF SERVICE AS OF FEBRUARY 29, 2024 AT PROPOSED REVENUE LEVEL**  
**ALLOCATED TO RESIDENTIAL, COMMERCIAL, INDUSTRIAL, AND FIRE PROTECTION CUSTOMER CLASSIFICATION:**

Account	Factor Ref	Cost of Service	Gravity System				Fire Protection				Repumping System			
			Residential	Commercial	Industrial	Public	Private	Public	Industrial	Private	Public	Industrial	Private	Public
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
<b>OPERATION AND MAINTENANCE EXPENSES</b>														
<b>SOURCE OF SUPPLY EXPENSES</b>														
Salaries and Wages	1	55,234	10,257	7,330	2,182	11	17	18,233	10,837	6,302	17	50		
Operations and Supervision	1	418,720	77,756	55,564	16,539	84	126	138,219	82,153	47,776	126	377		
Maintenance	1	661,709	122,879	87,809	26,137	132	199	218,430	129,827	75,501	199	596		
Power Purchased	1	22,821	4,238	3,028	901	5	7	7,533	4,478	2,604	7	21		
Fuel - Pumping														
Supplies and Miscellaneous Expenses														
Operations	1	130,854	24,300	17,364	5,169	26	39	43,195	25,674	14,930	39	118		
Maintenance	1	217,872	40,459	28,912	8,606	44	65	71,919	42,746	24,859	65	196		
TOTAL SOURCE OF SUPPLY EXPENSES		1,507,210	279,889	200,007	59,535	301	452	497,530	295,715	171,973	452	1,356		
<b>WATER TREATMENT EXPENSES</b>														
Salaries and Wages	3	1,071,723	228,384	121,426	34,831	107	214	405,861	179,621	100,420	214	643		
Operations and Supervision	3	134,101	28,577	15,194	4,358	13	27	50,784	22,475	12,565	27	80		
Maint. of Purification Equipment	3	105,517	22,486	11,955	3,429	11	21	39,959	17,685	9,887	21	63		
Maint. of Structures	3	7,257	1,547	822	236	1	1	2,748	1,216	680	1	4		
Maintenance Supervisor	1	26,162	4,858	3,472	1,033	5	8	8,636	5,133	2,985	8	24		
Power Purchased														
Fuel - Pumping														
Chemicals	1	792,754	147,214	105,198	31,314	159	238	261,688	155,538	90,453	238	713		
Supplies and Miscellaneous Expenses														
Operations and Supervision	3	552,213	117,677	62,566	17,947	55	110	209,123	92,551	51,742	110	331		
Maint. of Purification Struct. & Equip	3	322,954	68,821	36,591	10,496	32	65	122,303	54,127	30,261	65	194		
TOTAL WATER TREATMENT EXPENSES		3,012,681	619,564	357,224	103,645	383	684	1,101,103	528,346	296,994	684	2,053		
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>														
Salaries and Wages - Operations	16	1,253,008	338,688	71,296	10,149	24,559	-	704,567	70,544	8,646	24,559	-		
Operations and Supervision	15	364,230	101,438	14,933	1,493	9,798	-	211,982	13,549	1,238	9,798	-		
Operation of Service Lines	14	135,526	33,638	13,498	2,534	-	-	69,064	14,583	2,209	-	-		
Operation of Meters														
Salaries and Wages - Maintenance	12	321,513	61,634	32,794	9,420	32	64	124,200	55,107	30,769	1,833	5,659		
Maintenance of Structures and Equip	4	9,034	4,324	2,300	659	678	1,072	15,949	7,049	3,944	1,577	4,903		
Maintenance of Mains - Trans. Gravity	5	33,422	-	-	-	-	-	-	-	-	-	-		
Maintenance of Mains - Trans. Repumt	6	83,990	32,597	19,225	5,132	10,465	16,571	114,641	56,185	29,214	23,135	71,913		
Maintenance of Mains - Dist. Repumpec	7	295,087	40,540	5,968	597	3,916	-	84,719	5,415	495	3,916	-		
Maintenance of Services	15	145,566	14,578	5,850	1,098	-	-	29,932	6,320	957	-	-		
Maintenance of Meters & MIU's	14	58,737	14,578	5,850	1,098	-	-	-	-	-	-	-		
Maintenance of Hydrants	13	96,428	-	-	-	-	-	-	-	-	-	-		
Maintenance Supervisor	17	235,262	34,631	14,916	3,811	3,411	24,522	83,259	29,314	14,727	6,870	71,907		
Purchased Power - Booster Stations	2	470,368	-	-	-	-	9,528	241,957	143,838	83,678	235	34,795		
Supplies and Miscellaneous Expenses														
Operations and Supervision	16	303,557	82,052	17,272	2,459	5,950	-	170,690	17,090	2,095	5,950	-		
Operation of Meters	15	38,021	9,437	3,785	711	-	-	19,375	4,091	620	-	-		
Operation of Services	14	104,477	29,097	4,284	428	2,810	-	60,806	3,887	355	2,810	-		
Maintenance of Structures	12	179,773	34,462	18,337	5,267	18	36	69,446	30,813	17,204	1,025	3,164		
Maintenance of Mains - Trans. Gravity	4	16,499	7,898	4,201	1,204	1,237	1,958	-	-	-	-	-		
Maintenance of Mains - Trans. Repumt	5	61,039	-	-	-	-	-	29,128	12,873	7,203	2,881	8,954		

**THE YORK WATER COMPANY**  
**WATER OPERATIONS**  
**COST OF SERVICE AS OF FEBRUARY 29, 2024 AT PROPOSED REVENUE LEVEL**  
**ALLOCATED TO RESIDENTIAL, COMMERCIAL, INDUSTRIAL, AND FIRE PROTECTION CUSTOMER CLASSIFICATIONS:**

Account	Factor Ref	Cost of Service	Gravity System				Fire Protection				Repumping System							
			Residential	Commercial	Industrial	Public	Private	Public	Industrial	Commercial	Public	Private	Industrial	Commercial	Public			
																(4)	(5)	(6)
Maintenance of Mains - Dist. Gravity	6	153,396	59,533	35,112	9,372	19,113	30,265	-	-	-	-	-	-	-	-	-	-	-
Maintenance of Mains - Dist. Repump	7	538,932	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance of Services	15	1,045,501	291,172	42,866	4,287	28,124	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance of Meters & MIU's	14	38,020	9,437	3,787	711	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance of Hydrants	13	45,957	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance Genera	17	168,047	24,737	10,654	2,722	2,437	6,806	59,472	20,939	10,520	4,907	159,871	24,854	34,270	24,854	34,270	24,854	34,270
<b>TOTAL TRANSMISSION &amp; DISTRIBUTION</b>		<b>6,195,390</b>	<b>1,209,892</b>	<b>321,081</b>	<b>62,057</b>	<b>112,548</b>	<b>102,510</b>	<b>2,926,420</b>	<b>637,193</b>	<b>271,402</b>	<b>159,871</b>	<b>392,415</b>	<b>24,854</b>	<b>34,270</b>	<b>24,854</b>	<b>34,270</b>	<b>24,854</b>	<b>34,270</b>
<b>CUSTOMER ACCOUNTS EXPENSES</b>																		
Salaries and Wages	19	1,130,113	333,044	40,571	2,486	9,380	339	695,698	33,564	2,260	11,301	1,469	-	-	-	-	-	-
Customer Billing Acctg & collecting	20	67,137	20,188	2,457	148	-	-	42,169	2,034	141	-	-	-	-	-	-	-	-
Meter Reading																		
Supplies and Miscellaneous Expense	19	915,606	269,829	32,870	2,014	7,600	275	563,647	27,193	1,831	9,156	1,190	-	-	-	-	-	-
Customer Billing Acctg & Collecting	20	44,833	13,481	1,641	99	-	-	28,160	1,358	94	-	-	-	-	-	-	-	-
Meter Reading																		
<b>TOTAL CUSTOMER ACCOUNTS</b>		<b>2,157,689</b>	<b>636,543</b>	<b>77,539</b>	<b>4,747</b>	<b>16,979</b>	<b>614</b>	<b>1,329,673</b>	<b>64,151</b>	<b>4,327</b>	<b>20,457</b>	<b>2,659</b>	<b>11,301</b>	<b>1,469</b>	<b>20,457</b>	<b>1,469</b>	<b>1,469</b>	<b>1,469</b>
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>																		
Salaries and Wages	21	2,736,130	619,186	189,887	42,957	32,560	25,993	1,294,340	272,792	123,399	45,420	99,595	-	-	-	-	-	-
General Office Employees	21	18,190	4,116	1,262	286	216	173	8,538	1,814	820	302	662	-	-	-	-	-	-
Main. of Other Structures	21	3,748	848	260	59	45	36	1,759	374	169	62	136	-	-	-	-	-	-
Maint. of Office Equipment	22	854,155	195,431	61,072	13,837	9,310	7,687	401,367	85,843	38,608	12,556	28,443	-	-	-	-	-	-
Pensions and 401K Expenses	22	1,781,874	407,693	127,404	28,866	19,422	16,037	837,303	179,078	80,541	26,194	59,336	-	-	-	-	-	-
Other Employee Benefits																		
Supplies and Miscellaneous Expenses	21	240,534	54,433	16,693	3,776	2,862	2,285	112,907	23,981	10,848	3,993	8,755	-	-	-	-	-	-
General Corporate Expenses	21	266,294	60,262	18,481	4,181	3,169	2,530	124,998	26,550	12,010	4,420	9,693	-	-	-	-	-	-
Maintenance of Other Struct., Equip.																		
Contractual Services	21	235,801	53,362	16,365	3,702	2,806	2,240	110,685	23,509	10,635	3,914	8,583	-	-	-	-	-	-
Accounting	21	149,692	33,875	10,389	2,350	1,781	1,422	70,265	14,924	6,751	2,485	5,449	-	-	-	-	-	-
Legal	21	107,912	24,420	7,489	1,694	1,284	1,025	50,654	10,759	4,867	1,791	3,928	-	-	-	-	-	-
Other																		
Insurance																		
Automobile	21	36,350	8,226	2,523	571	433	345	17,063	3,624	1,639	603	1,323	-	-	-	-	-	-
General Liability	21	779,418	176,382	54,092	12,237	9,275	7,404	365,859	77,708	35,152	12,938	28,371	-	-	-	-	-	-
Injuries and Damages	21	1,342	304	93	21	16	13	630	134	61	22	49	-	-	-	-	-	-
Workers' Compensation	22	149,364	34,174	10,680	2,420	1,628	1,344	70,186	15,011	6,751	2,196	4,974	-	-	-	-	-	-
Other	21	392,712	88,871	27,254	6,166	4,673	3,731	184,339	39,153	17,711	6,519	14,295	-	-	-	-	-	-
Amortization of Rate Case Expense	25	238,125	41,886	16,526	4,120	3,167	4,501	97,560	30,766	15,335	5,834	18,431	-	-	-	-	-	-
Bad Debt Expense	30	358,011	108,477	12,244	322	-	-	226,513	10,168	286	-	-	-	-	-	-	-	-
Miscellaneous Expenses																		
Directors' Fees	21	429,110	97,107	29,780	6,737	5,106	4,077	201,424	42,782	19,353	7,123	15,620	-	-	-	-	-	-
Injuries and Damages	21	1,342	304	93	21	16	13	630	134	61	22	49	-	-	-	-	-	-
Administrative & General Transferred	21	(755,413)	(170,950)	(52,426)	(11,860)	(8,989)	(7,176)	(354,591)	(75,315)	(34,069)	(12,540)	(27,497)	-	-	-	-	-	-
Pension Expenses	22	1,556,000	356,013	111,254	25,207	16,960	14,004	731,164	156,378	70,331	22,873	51,815	-	-	-	-	-	-
Other Miscellaneous	21	245,887	55,644	17,065	3,860	2,926	2,336	115,419	24,515	11,090	4,082	8,950	-	-	-	-	-	-
<b>TOTAL ADMINISTRATIVE AND GENERAL</b>		<b>9,825,236</b>	<b>2,249,762</b>	<b>678,386</b>	<b>151,509</b>	<b>108,652</b>	<b>90,006</b>	<b>4,658,383</b>	<b>964,548</b>	<b>432,288</b>	<b>150,788</b>	<b>340,912</b>	<b>15,620</b>	<b>49</b>	<b>15,620</b>	<b>49</b>	<b>49</b>	<b>49</b>
Adjustment for Change in Load Growth	19	43,190	12,728	1,551	95	358	13	26,588	1,283	86	432	56	-	-	-	-	-	-
Customer Related	1	40,722	7,562	5,404	1,609	8	12	13,442	7,990	4,646	12	37	-	-	-	-	-	-
Power and Chemicals																		



**THE YORK WATER COMPANY**  
**WATER OPERATIONS**  
**COST OF SERVICE AS OF FEBRUARY 29, 2024 AT PROPOSED REVENUE LEVEL**  
**ALLOCATED TO RESIDENTIAL, COMMERCIAL, INDUSTRIAL, AND FIRE PROTECTION CUSTOMER CLASSIFICATIONS:**

Account	Factor Ref	Cost of Service	Gravity System					Fire Protection					Repumping System				
			Residential	Commercial	Industrial	Private	Public	Residential	Commercial	Industrial	Private	Public	Residential	Commercial	Industrial	Private	Public
Amortization of Acquisitions Adjs.	23	(18,809)	(2,754)	(1,285)	(337)	(295)	(489)										
Low Income Customer Assistance	DA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustment for General Price Level	21	1,023,307	231,574	71,018	16,066	12,177	9,721	480,341	(6,955)	(2,669)	(1,379)	(604)	16,987	37,248			
<b>TOTAL OPERATION AND MAINTENANCE</b>		<b>\$ 23,786,617</b>	<b>\$ 5,244,761</b>	<b>\$ 1,710,924</b>	<b>\$ 398,926</b>	<b>\$ 251,113</b>	<b>\$ 203,524</b>	<b>\$ 11,026,525</b>	<b>\$ 2,598,579</b>	<b>\$ 1,228,489</b>	<b>\$ 349,081</b>	<b>\$ 774,694</b>					
<b>DEPRECIATION EXPENSE</b>																	
Collecting & Impounding Reservoir	1	1,535,227	285,092	203,725	60,641	307	461	506,778	301,212	175,169	461	1,382					
Lake, River and Other Intakes	3	72,503	15,450	8,215	2,356	7	15	27,457	12,152	6,794	15	44					
Wells and Springs	3	2,742	584	311	89	0	1	1,038	460	257	1	2					
Supply Mains	3	167,430	35,679	18,970	5,441	17	33	63,406	28,061	15,688	33	100					
Other Water Source Structures	3	4,198	895	476	136	0	1	1,590	704	393	1	3					
Power and Pumping Structures																	
Pumping Station	3	321,360	68,482	36,410	10,444	32	64	121,699	53,860	30,111	64	193					
Booster - Max Day	5	48,322	-	-	-	-	-	23,059	10,191	5,702	2,281	7,089					
Booster - Max Hour	7	13,585	-	-	-	-	-	5,278	2,587	1,345	1,065	3,311					
Purification Buildings	3	122,342	26,071	13,861	3,976	12	24	46,331	20,505	11,463	24	73					
Distr. Reservoirs and Standpipes																	
Basins	9	94,158	16,977	10,009	2,665	1,337	2,128	30,168	14,792	7,683	2,043	6,356					
Standpipe - Gravity	10	9,438	4,722	2,785	743	460	729	-	-	-	-	-					
Standpipes - Repumped	11	1,185,037	-	-	-	-	-	593,348	290,927	151,211	36,381	113,171					
Office Buildings	21	67,984	15,385	4,718	1,067	809	646	31,912	6,778	3,066	1,129	2,475					
Stores, Shop and Garage Bldgs.	21	135,650	30,698	9,414	2,130	1,614	1,289	63,674	13,524	6,118	2,252	4,938					
Misc. Structures and Improv.	21	21,868	4,949	1,518	343	260	208	10,265	2,180	986	363	796					
Electric Pumping Equipment																	
Pumping Station	3	138,646	29,545	15,709	4,506	14	28	52,505	23,237	12,991	28	83					
Booster - Max Day	5	34,241	-	-	-	-	-	16,340	7,221	4,040	1,616	5,023					
Booster - Max Hour	7	14,119	-	-	-	-	-	5,485	2,688	1,398	1,107	3,441					
Oil Engine Pumping Equipment	3	35,776	7,624	4,053	1,163	4	7	13,548	5,996	3,352	7	21					
Power Generation Equipment	3	92,972	19,812	10,534	3,022	9	19	35,208	15,582	8,711	19	56					
Purification System	3	575,438	122,626	65,197	18,702	58	115	217,918	96,443	53,919	115	345					
Laboratory Equipment	3	6,107	1,301	692	198	1	1	2,313	1,024	572	1	4					
Mains and Accessories																	
Transmission - Supply	3	126,381	26,932	14,319	4,107	13	25	47,860	21,181	11,842	25	76					
Transmission - Gravity	4	133,312	63,816	33,941	9,732	9,998	15,824	-	-	-	-	-					
Transmission - Repumped	5	493,200	-	-	-	-	-	235,355	104,016	58,198	23,279	72,352					
Distribution - Gravity	6	671,153	260,474	153,627	41,007	83,626	132,418	-	-	-	-	-					
Distribution - Repumped	7	2,375,726	527,106	277,599	77,760	50,913	-	922,970	452,338	235,197	186,257	578,964					
Services	15	1,892,662	237,252	95,207	17,875	-	-	1,101,529	70,407	6,435	50,913	-					
Meters	14	955,891	-	-	-	-	-	487,122	102,854	15,581	-	-					
Fire Hydrants	13	408,920	-	-	-	-	-	-	-	-	-	-					
Back Flow Preventers	15	16,790	4,676	688	69	452	-	9,772	625	57	452	-					
Office Furniture and Equipment	21	83,652	18,930	5,805	1,313	995	795	39,266	8,340	3,773	1,389	3,045					
Enterprise Software	21	505,038	114,290	35,050	7,929	6,010	4,798	237,065	50,352	22,777	8,384	18,383					
Transportation Equipment	21	319,948	72,404	22,204	5,023	3,807	3,040	150,184	31,899	14,430	5,311	11,646					
Stores Equipment	21	16,517	3,738	1,146	259	197	157	7,753	1,647	745	274	601					
Shop Equipment	21	2,550	577	177	40	30	24	1,197	254	115	42	93					
Tools and Work Equip. - General	21	31,853	7,208	2,211	500	379	303	14,952	3,176	1,437	529	1,159					
Power Operated Equipment	21	1,802	1,802	553	125	95	76	3,738	794	359	132	290					
Communication Equipment	21	190,859	43,191	13,246	2,996	2,271	1,813	89,589	19,029	8,608	3,168	6,947					
Miscellaneous Equipment	21	29,425	6,659	2,042	462	350	280	13,812	2,934	1,327	488	1,071					
<b>TOTAL DEPRECIATION EXPENSE</b>		<b>\$ 12,960,982</b>	<b>\$ 2,074,949</b>	<b>\$ 864,411</b>	<b>\$ 216,823</b>	<b>\$ 164,077</b>	<b>\$ 269,308</b>	<b>\$ 5,231,485</b>	<b>\$ 1,779,968</b>	<b>\$ 881,851</b>	<b>\$ 329,648</b>	<b>\$ 1,148,464</b>					

**THE YORK WATER COMPANY**  
**WATER OPERATIONS**  
**COST OF SERVICE AS OF FEBRUARY 29, 2024 AT PROPOSED REVENUE LEVEL**  
**ALLOCATED TO RESIDENTIAL, COMMERCIAL, INDUSTRIAL, AND FIRE PROTECTION CUSTOMER CLASSIFICATION:**

Account	Factor Ref	Cost of Service	Gravity System				Repumping System						
			Residential	Commercial	Industrial	Fire Protection		Residential	Commercial	Industrial	Fire Protection		
						Private	Public				Private	Public	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
<b>TAXES OTHER THAN INCOME</b>													
Public Utility Realty	24	269,141	39,752	18,436	4,845	4,226	6,998	99,744	38,057	19,647	8,532	28,906	
P.U.C. and O.C.A. Assessments	25	452,604	79,613	31,411	7,830	6,020	8,554	185,432	58,476	29,148	11,089	35,032	
Payroll Taxes	22	671,432	153,624	48,007	10,877	7,319	6,043	315,506	67,479	30,349	9,870	22,359	
Other Taxes	22	94,342	21,585	6,745	1,528	1,028	849	44,331	9,481	4,264	1,387	3,142	
<b>TOTAL TAXES OTHER THAN INCOME</b>		<u>1,487,519</u>	<u>294,574</u>	<u>104,600</u>	<u>25,080</u>	<u>18,592</u>	<u>22,444</u>	<u>645,013</u>	<u>173,493</u>	<u>83,408</u>	<u>30,877</u>	<u>89,438</u>	
<b>INCOME TAXES</b>	24	3,769,035	556,686	258,179	67,843	59,174	97,995	1,396,804	532,942	275,140	119,478	404,794	
<b>UTILITY INCOME AVAILABLE FOR RETURN</b>	24	<u>27,821,190</u>	<u>4,109,190</u>	<u>1,905,751</u>	<u>500,781</u>	<u>436,793</u>	<u>723,351</u>	<u>10,310,533</u>	<u>3,933,916</u>	<u>2,030,947</u>	<u>881,932</u>	<u>2,987,996</u>	
<b>TOTAL COST OF SERVICE</b>		69,825,343	12,280,161	4,843,865	1,209,453	929,748	1,316,621	28,610,360	9,018,898	4,499,834	1,711,016	5,405,386	
Less: Other Water Revenues	25	(1,142,025)	(200,882)	(79,257)	(19,757)	(15,189)	(21,584)	(467,888)	(147,550)	(73,546)	(27,980)	(88,393)	
Reallocation of Public Fire	26	(971,278)	-	-	-	-	(971,278)	-	-	-	-	-	
Unrecovered Public Fire - Gravity	27	(3,987,745)	-	-	-	-	-	-	-	-	-	-	
Unrecovered Public Fire - Repumped	28	971,278	657,847	263,993	49,438	-	-	-	-	-	-	(3,987,745)	
Reallocate Public Fire - Gravity	29	3,987,745	-	-	-	-	-	3,208,141	677,119	102,485	-	-	
Reallocate Public Fire - Repumpec													
<b>TOTAL COST OF SERVICE RELATED TO SALES OF WATER</b>		68,683,318	12,737,125	5,028,602	1,239,134	914,559	323,759	31,350,613	9,548,468	4,528,773	1,683,036	1,329,248	
Plus Unrecovered Wastewater Cost of Service	18	2,670,856	573,794	236,216	-	-	-	1,412,313	448,534	-	-	-	
<b>TOTAL COST OF SERVICE</b>		<u>\$ 71,354,174</u>	<u>\$ 13,310,919</u>	<u>\$ 5,264,818</u>	<u>\$ 1,239,134</u>	<u>\$ 914,559</u>	<u>\$ 323,759</u>	<u>\$ 32,762,926</u>	<u>\$ 9,997,001</u>	<u>\$ 4,528,773</u>	<u>\$ 1,683,036</u>	<u>\$ 1,329,248</u>	

THE YORK WATER COMPANY  
WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1. ALLOCATION OF COSTS WHICH VARY WITH THE AMOUNT OF WATER CONSUMED.

Factors are based on the pro forma future test year average daily consumption for each customer classification.

Customer Classification	Average Daily Consumption, 100 Gallons	Allocation Factor
(1)	(2)	(3)
<u>Gravity</u>		
Residential	30,321	0.1857
Commercial	21,658	0.1327
Industrial	6,457	0.0395
Private Fire Protection	31	0.0002
Public Fire Protection	50	0.0003
<u>Repumped</u>		
Residential	53,885	0.3301
Commercial	32,033	0.1962
Industrial	18,632	0.1141
Private Fire Protection	48	0.0003
Public Fire Protection	149	0.0009
Total	<u>163,264</u>	<u>1.0000</u>

FACTOR 2. ALLOCATION OF COSTS WHICH VARY WITH THE AMOUNT OF WATER CONSUMED  
IN THE REPUMPED SERVICE AREA.

Factors are based on the pro forma future test year average daily consumption for each customer classification in the repumped service area.

Customer Classification	Average Daily Consumption, 100 Gallons	Allocation Factor
(1)	(2)	(3)
<u>Repumped</u>		
Residential	53,885	0.5144
Commercial	32,033	0.3058
Industrial	18,632	0.1779
Private Fire Protection	48	0.0005
Public Fire Protection	149	0.0014
Total	<u>104,747</u>	<u>1.0000</u>

THE YORK WATER COMPANY  
WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 3. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND  
MAXIMUM DAY EXTRA CAPACITY FUNCTIONS.

Factors are based on the weighting of the factors for average daily consumption (Factor 1) and the factors derived from maximum day extra capacity demand for each customer classification, as follows:

Customer Classification (1)	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor (6)=(3)+(5)
	Allocation Factor 1 (2)	Weighted Factor (3)=(2)x 0.6579	Allocation Factor (4)	Weighted Factor (5)=(4)x 0.3421	
<u>Gravity</u>					
Residential	0.1857	0.1222	0.2658	0.0909	0.2131
Commercial	0.1327	0.0873	0.0760	0.0260	0.1133
Industrial	0.0395	0.0260	0.0189	0.0065	0.0325
Private Fire Protection	0.0002	0.0001			0.0001
Public Fire Protection	0.0003	0.0002			0.0002
<u>Repumped</u>					
Residential	0.3301	0.2171	0.4724	0.1616	0.3787
Commercial	0.1962	0.1291	0.1124	0.0385	0.1676
Industrial	0.1141	0.0751	0.0545	0.0186	0.0937
Private Fire Protection	0.0003	0.0002			0.0002
Public Fire Protection	0.0009	0.0006			0.0006
Total	<u>1.0000</u>	<u>0.6579</u>	<u>1.0000</u>	<u>0.3421</u>	<u>1.0000</u>

The derivation of the maximum day extra capacity factors in column 4 and the basis for the column 3 and column 5 weightings are presented on the following page.

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 3. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND  
MAXIMUM DAY EXTRA CAPACITY FUNCTIONS, cont.

Customer Classification	Average Daily Consumption, 100 Gallons	Maximum Day Extra Capacity		Service Area Factor	Allocation Factor
		Factor*	Rate of Flow, 100 Gallons Per Day		
(1)	(2)	(3)	(4)=(2)x(3)	(5)	(6)
<u>Gravity</u>					
Residential	30,321	1.50	45,481.5	0.7371	0.2658
Commercial	21,658	0.60	12,994.8	0.2106	0.0760
Industrial	6,457	0.50	3,228.5	0.0523	0.0189
	<u>58,436</u>		<u>61,704.8</u>	<u>1.0000</u>	
<u>Repumped</u>					
Residential	53,885	1.50	80,827.5	0.7391	0.4724
Commercial	32,033	0.60	19,219.8	0.1757	0.1124
Industrial	18,632	0.50	9,316.0	0.0852	0.0545
	<u>104,550</u>		<u>109,363.3</u>	<u>1.0000</u>	
Total	<u>162,986</u>		<u>171,068.1</u>		<u>1.0000</u>

The weighting of the factors is based on the maximum day ratio of 1.52, based on a review of maximum day ratios experienced during the period 2000 through 2017. (See Schedule F).

	Maximum Day Ratio	Weight
Average Day	1.00	0.6579
Maximum Day Extra Capacity	<u>0.52</u>	<u>0.3421</u>
Total	<u>1.52</u>	<u>1.0000</u>

\* Ratio of maximum day to average day minus 1.0.

THE YORK WATER COMPANY  
WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 4. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM DAY EXTRA CAPACITY FUNCTIONS FOR THE GRAVITY SERVICE AREA.

Factors are based on the weighting of the factors for average daily consumption, the factors derived from maximum day extra capacity demand and the fire protection demand for each customer classification, as follows:

Customer Classification	Average Daily Consumption			Maximum Day Extra Capacity			Fire Protection			Allocation Factor
	100 Gals. (2)	Allocation Factor (3)	Weighted Factor (4)=(3)x (2)	Allocation Factor (5)	Weighted Factor (6)=(5)x (2)	Allocation Factor (7)	Weighted Factor (8)=(7)x (2)	Allocation Factor (9)=(4) + (6)+(8)		
<u>Gravity</u>										
Residential	30,321	0.5182	0.2751	0.7371	0.2036					0.4787
Commercial	21,658	0.3701	0.1965	0.2106	0.0581					0.2546
Industrial	6,457	0.1103	0.0586	0.0523	0.0144					0.0730
Private Fire	31	0.0005	0.0003			0.3871	0.0747			0.0750
Public Fire	50	0.0009	0.0005			0.6129	0.1182			0.1187
<b>Total</b>	<b>58,517</b>	<b>1.0000</b>	<b>0.5310</b>	<b>1.0000</b>	<b>0.2761</b>	<b>1.0000</b>	<b>0.1929</b>	<b>1.0000</b>	<b>0.1929</b>	<b>1.0000</b>

The basis for the weightings in columns 4, 6 and 8 are presented on the following page.

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 4. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND  
MAXIMUM DAY EXTRA CAPACITY FUNCTIONS FOR THE GRAVITY SERVICE AREA, cont.

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are a review of the ratios of maximum day to average day during the years 1983-2021 (see Schedule F) and the average daily send-out during the test year of 20.3 mgd. The system demand for the fire protection is 12,300 gpm for 10 hours.

	<u>Maximum Day Ratio</u>	<u>Rate of Flow, GPD</u>	<u>Weight</u>
Average Day	1.00	20,320,000	0.5310
Maximum Day Extra Capacity	<u>0.52</u>	<u>10,566,400</u>	<u>0.2761</u>
	1.52	30,886,400	0.8071
Fire Protection		<u>7,380,000</u>	<u>0.1929</u>
Total		<u><u>38,266,400</u></u>	<u><u>1.0000</u></u>

\* Ratio of maximum day to average day minus 1.0.

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 5. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM DAY EXTRA CAPACITY FUNCTIONS FOR THE REPUMPED SERVICE AREA.

Factors are based on the weighting of the factors for average daily consumption, the factors derived from maximum day extra capacity demand and the fire protection demand for each customer classification, as follows:

Customer Classification	Average Daily Consumption			Maximum Day Extra Capacity			Fire Protection			Allocation Factor
	100 Gals. (2)	Allocation Factor (3)	Weighted Factor (4)=(3)x (5)	Allocation Factor (5)	Weighted Factor (6)=(5)x (7)	Allocation Factor (7)	Weighted Factor (8)=(7)x (9)	Allocation Factor (9)=(4) + (6)+(8)		
<u>Repumped</u>										
Residential	53,885	0.5144	0.2731	0.7391	0.2041				0.4772	
Commercial	32,033	0.3058	0.1624	0.1757	0.0485				0.2109	
Industrial	18,632	0.1779	0.0945	0.0852	0.0235				0.1180	
Private Fire	48	0.0005	0.0003			0.2433	0.0469		0.0472	
Public Fire	149	0.0014	0.0007			0.7567	0.1460		0.1467	
<b>Total</b>	<b>104,747</b>	<b>1.0000</b>	<b>0.5310</b>	<b>1.0000</b>	<b>0.2761</b>	<b>1.0000</b>	<b>0.1929</b>		<b>1.0000</b>	



THE YORK WATER COMPANY  
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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 6. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM HOUR EXTRA CAPACITY FUNCTIONS FOR THE GRAVITY SERVICE AREA.

Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand and the fire protection demand for each customer classification.

Customer Classification	Average Hourly Consumption		Max Hour Extra Capacity		Fire Protection		Allocation Factor
	100 Gals. (1)	Allocation Factor (3)	Weighted Factor (4)=(3)x (2)	Allocation Factor (5)	Weighted Factor (6)=(5)x (3)	Allocation Factor (7)	
<u>Gravity</u>			0.3688		0.3098		
Residential	1,263.4	0.5182	0.1911	0.6358	0.1970		0.3881
Commercial	902.4	0.3701	0.1365	0.2984	0.0924		0.2289
Industrial	269.0	0.1103	0.0407	0.0658	0.0204		0.0611
Private Fire	1.3	0.0005	0.0002			0.3871	0.1244
Public Fire	2.1	0.0009	0.0003			0.6129	0.1970
<u>Total</u>	<u>2,438.2</u>	<u>1.0000</u>	<u>0.3688</u>	<u>1.0000</u>	<u>0.3098</u>	<u>1.0000</u>	<u>0.3214</u>

The maximum hour extra capacity factors in column 5 are determined as follows:

Customer Classification	Average Hourly Consumption 100 Gals (2)	Maximum Hour Extra Capacity	
		Factor (3)	Rate, 100 gal/hr (4)=(2)x(3)
<u>Gravity</u>			
Residential	1,263.4	3.50	4,421.9
Commercial	902.4	2.30	2,075.5
Industrial	269.0	1.70	457.3
<u>Total</u>	<u>2,434.8</u>		<u>6,954.7</u>

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 6. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM HOUR EXTRA CAPACITY FUNCTIONS, cont.

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are a review of the ratios of maximum hour to average hour during the years 1983-2021 (see Schedule F) and the average daily send-out during the test year of 20.3 mgd. The system demand for fire protection is 12,300 gpm.

	<u>Ratio</u>	<u>Rate of Flow, (GPM)</u>	<u>Weight</u>
Average Hour	1.00	14,111	0.3688
Maximum Hour Extra Capacity	<u>0.84</u>	<u>11,853</u>	<u>0.3098</u>
Subtotal	1.84	25,964	0.6786
Fire Protection		<u>12,300</u>	<u>0.3214</u>
Total		<u><u>38,264</u></u>	<u><u>1.0000</u></u>

The public and private fire protection allocation factors in column 7 on the previous page are based on relative potential demands (see Schedule G).

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 7. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM HOUR EXTRA CAPACITY FUNCTIONS FOR THE REPUMPED SERVICE AREA.

Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification (1)	Average Hourly Consumption			Max Hour Extra Capacity			Fire Protection		
	100 Gals. (2)	Allocation Factor (3)	Weighted Factor (4)=(3)x (2)	Allocation Factor (5)	Weighted Factor (6)=(5)x (4)	Allocation Factor (7)	Weighted Factor (8)=(7)x (6)	Allocation Factor (9)=(4) +(6)+(8)	
<u>Repumped</u>									
Residential	2,245.2	0.5144	0.1897	0.6416	0.1988			0.3885	
Commercial	1,334.7	0.3058	0.1128	0.2506	0.0776			0.1904	
Industrial	776.3	0.1779	0.0656	0.1078	0.0334			0.0990	
Private Fire	2.0	0.0005	0.0002			0.2433	0.0782	0.0784	
Public Fire	6.2	0.0014	0.0005			0.7567	0.2432	0.2437	
<b>Total</b>	<b>4,364.4</b>	<b>1.0000</b>	<b>0.3688</b>	<b>1.0000</b>	<b>0.3098</b>	<b>1.0000</b>	<b>0.3214</b>	<b>1.0000</b>	

The maximum hour extra capacity factors in column 5 are determined as follows:

Customer Classification (1)	Average Hourly Consumption 100 Gals (2)	Maximum Hour Extra Capacity	
		Factor (3)	Rate, Allocation Factor (4)=(2)x(3) (5)
<u>Repumped</u>			
Residential	2,245.2	3.50	7,858.2
Commercial	1,334.7	2.30	3,069.8
Industrial	776.3	1.70	1,319.7
<b>Total</b>	<b>4,356.2</b>		<b>12,247.7</b>

THE YORK WATER COMPANY  
WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 8. ALLOCATION OF MAINTENANCE OF PUMPING EQUIPMENT.

The factors are based on the allocation of Account 311, Electric Pumping Equipment rate base, as follows:

<u>Customer Classification</u>	<u>Account 311, Electric Pumping Equipment</u>	<u>Allocation Factor</u>
(1)	(2)	(3)
<u>Gravity</u>		
Residential	\$ 715,799	0.1580
Commercial	380,573	0.0840
Industrial	109,167	0.0241
Private Fire Protection	336	0.0001
Public Fire Protection	672	0.0001
<u>Repump</u>		
Residential	1,800,799	0.3976
Commercial	803,046	0.1772
Industrial	446,488	0.0985
Private Fire Protection	66,644	0.0147
Public Fire Protection	207,071	0.0457
Total	<u>\$ 4,530,595</u>	<u>1.0000</u>

THE YORK WATER COMPANY  
WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 9. ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES SERVING BOTH GRAVITY AND REPUMPED SERVICE AREAS.

Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification	Average Hourly Consumption		Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	100 Gals. (2)	Allocation Factor 1 (3)	Allocation Factor (5)	Weighted Factor (6)=(5)x (3)	Allocation Factor (7)	Weighted Factor (8)=(7)x (2)	
<u>Gravity</u>							
Residential	1,263.4	0.1857	0.2303	0.0920			0.1803
Commercial	902.4	0.1327	0.1081	0.0432			0.1063
Industrial	269.0	0.0395	0.0238	0.0095			0.0283
Private Fire	1.3	0.0002			0.1131	0.0141	0.0142
Public Fire	2.1	0.0003			0.1792	0.0225	0.0226
				0.3993			
<u>Repumped</u>							
Residential	2,245.2	0.3301	0.4092	0.1634			0.3204
Commercial	1,334.7	0.1962	0.1599	0.0638			0.1571
Industrial	776.3	0.1141	0.0687	0.0274			0.0816
Private Fire	2.0	0.0003			0.1721	0.0216	0.0217
Public Fire	6.2	0.0009			0.5356	0.0671	0.0675
Total	6,802.6	1.0000	1.0000	0.3993	1.0000	0.1253	1.0000

THE YORK WATER COMPANY  
WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 9. ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES SERVING BOTH GRAVITY AND REPUMPED SERVICE AREAS, cont.

The weighting of the factors is based on the ratio of the capacity required for a 10-hour demand of fire flow, as related to total storage capacity.

$$\text{Fire Protection Weight} = \frac{12,300 \text{ GPM} \times 60 \text{ Min.} \times 10 \text{ Hrs}}{58,902,000 \text{ Gallons Storage}} = 0.1253$$

$$\text{General Service Weight} = 1.0000 - 0.1253 = 0.8747$$

The weighting of the average hourly consumption and maximum hour extra demand for general service is based on the maximum hour ratio, as follows.

	Maximum Hour Ratio	Percent	Weight
Average Hour	1.00	54.35	0.4754
Extra Capacity Maximum Hour	<u>0.84</u>	<u>45.65</u>	<u>0.3993</u>
Total	<u><u>1.84</u></u>	<u><u>100.00</u></u>	<u><u>0.8747</u></u>

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THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 9. ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES SERVING BOTH GRAVITY AND REPUMPED SERVICE AREAS, cont.

The maximum hour extra capacity factors in column 5 are determined as follows:

Customer Classification (1)	Average Hourly Consumption 100 Gals (2)	Maximum Hour Extra Capacity Rate, 100 Gals. Per Hour (4)=(2)x(3)		Allocation Factor (6)
		Factor* (3)		
<u>Gravity</u>				
Residential	1,263.4	3.5	4,421.9	0.2303
Commercial	902.4	2.3	2,075.5	0.1081
Industrial	<u>269.0</u>	1.7	<u>457.3</u>	0.0238
	2,434.8		6,954.7	
<u>Repumped</u>				
Residential	2,245.2	3.5	7,858.2	0.4092
Commercial	1,334.7	2.3	3,069.8	0.1599
Industrial	<u>776.3</u>	1.7	<u>1,319.7</u>	0.0687
	<u>4,356.2</u>		<u>12,247.7</u>	
Total	<u><u>6,791.0</u></u>		<u><u>19,202.4</u></u>	<u><u>1.0000</u></u>

\* Ratio of Maximum Hour To Average Hour Minus 1.0.

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 10. ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES SERVING THE GRAVITY SERVICE AREA.

Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand and the fire protection demand for each customer classification.

Customer Classification	Average Hourly Consumption			Max Hour Extra Capacity			Fire Protection		
	100 Gals.	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	
(1)	(2)	(3)	(4)=(3)x	(5)	(6)=(5)x	(7)	(8)=(7) x	(9)=(4) + (6)+(8)	
			0.4754		0.3993		0.1253		
<u>Gravity</u>									
Residential	1,263.40	0.5182	0.2465	0.6358	0.2538			0.5003	
Commercial	902.40	0.3701	0.1759	0.2984	0.1192			0.2951	
Industrial	269.00	0.1103	0.0524	0.0658	0.0263			0.0787	
Private Fire	1.30	0.0005	0.0002			0.3871	0.0485	0.0487	
Public Fire	2.10	0.0009	0.0004			0.6129	0.0768	0.0772	
Total	2,438.2	1.0000	0.4754	1.0000	0.3993	1.0000	0.1253	1.0000	

The maximum hour extra capacity factors in column 5 are determined as follows:

Customer Classification	Avg. Hourly Consumption 100 Gals	Maximum Hour Extra Capacity	
		Factor	Rate, 100 gal/hr
(1)	(2)	(3)	(4)=(2)x(3)
			(5)
<u>Gravity</u>			
Residential	1,263.4	3.5	4,421.9
Commercial	902.4	2.3	2,075.5
Industrial	269.0	1.7	457.3
Total	2,434.8		6,954.7



THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 11. ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES SERVING THE REPUMPED SERVICE AREA.

Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand and the fire protection demand for each customer classification.

Customer Classification	Average Hourly Consumption		Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	100 Gals. (2)	Allocation Factor (3) Weighted Factor (4)=(3)x 0.4754	Allocation Factor (5)	Weighted Factor (6)=(5)x 0.3993	Allocation Factor (7)	Weighted Factor (8)=(7)x 0.1253	
<u>Repumped</u>							
Residential	2,245.20	0.5144	0.6416	0.2562			0.5007
Commercial	1,334.70	0.3058	0.2506	0.1001			0.2455
Industrial	776.30	0.1779	0.1078	0.0430			0.1276
Private Fire	2.00	0.0005		0.0002		0.2433	0.0307
Public Fire	6.20	0.0014		0.0007		0.7567	0.0955
<b>Total</b>	<b>4,364.4</b>	<b>1.0000</b>	<b>1.0000</b>	<b>0.3993</b>	<b>1.0000</b>	<b>0.1253</b>	<b>1.0000</b>

The maximum hour extra capacity factors in column 5 are determined as follows:

Customer Classification	Avg. Hourly Consumption 100 Gals (2)	Maximum Hour Extra Capacity Rate, 100 gal/hr (4)=(2)x(3)	Allocation Factor (5)
<u>Repumped</u>			
Residential	2,245.2	3.5	0.6416
Commercial	1,334.7	2.3	0.2506
Industrial	776.3	1.7	0.1078
<b>Total</b>	<b>4,356.2</b>	<b>12,247.7</b>	<b>1.0000</b>

THE YORK WATER COMPANY  
WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 12. ALLOCATION OF MAINTENANCE OF TRANSMISSION & DISTRIBUTION STRUCTURES.

Factors are based on the allocation of Account 304.2, Power and Pumping Structures rate base as follows:

Customer Classification	Account 304.2 Power & Pumping Structures	Allocation Factor
(1)	(2)	(3)
<u>Gravity</u>		
Residential	\$2,541,335	0.1917
Commercial	\$1,351,165	0.1020
Industrial	\$387,580	0.0293
Private Fire Protection	\$1,193	0.0001
Public Fire Protection	\$2,385	0.0002
<u>Repumped</u>		
Residential	\$5,118,982	0.3863
Commercial	\$2,271,205	0.1714
Industrial	\$1,267,430	0.0957
Private Fire Protection	\$75,010	0.0057
Public Fire Protection	\$232,885	0.0176
Total	<u>\$13,249,169</u>	<u>1.0000</u>

FACTOR 13. ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Fire hydrant costs are assigned directly to public fire protection, in each service area based on the number of hydrants.

Customer Classification	Number of Hydrants	Allocation Factor	Service Area Allocation Factors 26/27
(1)	(2)	(3)	(4)
<u>Gravity</u>			
Public Fire Protection	1,039	0.2543	<u>1.0000</u>
<u>Repumped</u>			
Public Fire Protection	3,046	0.7457	<u>1.0000</u>
Total	<u>4,085</u>	<u>1.0000</u>	

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 14. ALLOCATION OF COSTS ASSOCIATED WITH METERS.

Factors are based on the relative cost of meters by size and customer classification, as developed on the following page and summarized below.

<u>Customer Classification</u> (1)	<u>5/8" Dollar Equivalents</u> (2)	<u>Allocation Factor</u> (3)	<u>Service Area Allocation Factors 28/29 *</u> (4)
<u>Gravity</u>			
Residential	21,930	0.2482	0.6773
Commercial	8,799	0.0996	0.2718
Industrial	<u>1,648</u>	<u>0.0187</u>	<u>0.0509</u>
	<u>32,377</u>		<u>1.0000</u>
<u>Repumped</u>			
Residential	45,019	0.5096	0.8045
Commercial	9,504	0.1076	0.1698
Industrial	<u>1,440</u>	<u>0.0163</u>	<u>0.0257</u>
	<u>55,963</u>		<u>1.0000</u>
Total	<u>88,340</u>	<u>1.0000</u>	

\* Factors 28 and 29 allocate unrecovered public fire protection costs to customer classes for the gravity and repumped service areas, respectively.

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WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.  
BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size	5/8" Dollar Equivalent	Residential		Commercial		Industrial	
		Number of Meters	Weighting (4)=(2)x(3)	Number of Meters	Weighting (6)=(2)x(5)	Number of Meters	Weighting (8)=(2)x(7)
(1)	(2)	(3)	(4)=(2)x(3)	(5)	(6)=(2)x(5)	(7)	(8)=(2)x(7)
<u>GRAVITY SERVICE AREA</u>							
5/8" x 3/4"	1.0	19,655	19,655	65	65	-	-
3/4"	1.6	1,002	1,555	1,317	2,044	26	40
1"	1.8	276	488	503	890	23	41
1-1/2"	4.3	48	207	346	1,489	26	112
2"	8.2	3	25	218	1,792	41	337
3"	18.1	-	-	61	1,106	15	272
4"	28.0	-	-	36	1,007	16	447
6"	45.1	-	-	9	406	7	316
8"	50.0	-	-	-	-	-	-
10"	66.6	-	-	-	-	-	-
12"	83.3	-	-	-	-	1	83
Total		<u>20,984</u>	<u>21,930</u>	<u>2,555</u>	<u>8,799</u>	<u>155</u>	<u>1,648</u>

REPUMPED SERVICE AREA

5/8" x 3/4"	1.0	41,975	41,975	85	85	-	-
3/4"	1.6	1,428	2,216	813	1,262	19	29
1"	1.8	411	727	411	727	27	48
1-1/2"	4.3	14	60	411	1,769	33	142
2"	8.2	5	41	246	2,023	30	247
3"	18.1	-	-	91	1,650	19	345
4"	28.0	-	-	42	1,174	6	168
6"	45.1	-	-	14	631	8	361
8"	50.0	-	-	2	100	2	100
10"	66.6	-	-	1	83	-	-
Total		<u>43,833</u>	<u>45,019</u>	<u>2,116</u>	<u>9,504</u>	<u>144</u>	<u>1,440</u>

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 15. ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

Factors are based on the relative cost of services by size and customer classification, as developed on the following page and summarized below.

<u>Customer Classification</u> (1)	<u>3/4" Dollar Equivalents</u> (2)	<u>Allocation Factor</u> (3)
<u>Gravity</u>		
Residential	20,945	0.2785
Commercial	3,085	0.0410
Industrial	307	0.0041
Private Fire Protection	2,022	0.0269
<u>Repumped</u>		
Residential	43,757	0.5820
Commercial	2,798	0.0372
Industrial	256	0.0034
Private Fire Protection	2,023	0.0269
Total	<u>75,193</u>	<u>1.0000</u>

THE YORK WATER COMPANY  
WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.  
BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Private Fire Protection	
		Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting
(1)	(2)	(3)	(4)=(2)x(3)	(5)	(6)=(2)x(5)	(7)	(8)=(2)x(7)	(9)	(10)=(2)x(9)
<u>GRAVITY SERVICE AREA</u>									
3/4"	1.0	20,657	20,657	1,382	1,382	26	26	-	-
1"	0.8	276	217	503	396	23	18	-	-
1-1/2"	1.3	48	64	346	461	26	35	-	-
2"	2.4	3	7	218	533	41	100	33	80
3"	2.0	-	-	61	122	15	30	9	18
4"	4.6	-	-	36	164	16	73	137	625
6"	3.0	-	-	9	27	7	21	264	792
Over 6"	4.4	-	-	-	-	1	4	115	507
Total		20,984	20,945	2,555	3,085	155	307	558	2,022
<u>REPUMPED SERVICE AREA</u>									
3/4"	1.0	43,403	43,403	898	898	19	19	-	-
1"	0.8	411	323	411	323	27	21	-	-
1-1/2"	1.3	14	19	411	547	33	44	-	-
2"	2.4	5	12	246	602	30	74	32	78
3"	2.0	-	-	91	182	19	38	5	10
4"	4.6	-	-	42	191	6	27	76	348
6"	3.0	-	-	14	42	8	24	200	600
Over 6"	4.4	-	-	3	13	2	9	224	987
Total		43,833	43,757	2,116	2,798	144	256	537	2,023

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 16. ALLOCATION OF TRANSMISSION AND DISTRIBUTION OPERATIONS AND SUPERVISION EXPENSES.

Factors are based on the allocation of transmission and distribution operation labor.

Customer Classification	Transmission & Distribution Operating Labor	Allocation Factor
(1)	(2)	(3)
<u>Gravity</u>		
Residential	\$ 135,076	0.2703
Commercial	28,432	0.0569
Industrial	4,028	0.0081
Private Fire Protection	9,798	0.0196
Public Fire Protection	-	0.0000
<u>Repumped</u>		
Residential	281,046	0.5625
Commercial	28,132	0.0563
Industrial	3,447	0.0069
Private Fire Protection	9,798	0.0196
Public Fire Protection	-	0.0000
Total	<u>\$ 499,757</u>	<u>1.0002</u>

FACTOR 17. ALLOCATION OF TRANSMISSION AND DISTRIBUTION MAINTENANCE SUPERVISION EXPENSES.

Factors are based on the allocation of transmission and distribution maintenance labor.

Customer Classification	Transmission & Distribution Maintenance Labor	Allocation Factor
(1)	(2)	(3)
<u>Gravity</u>		
Residential	\$ 153,674	0.1472
Commercial	66,138	0.0634
Industrial	16,907	0.0162
Private Fire Protection	15,091	0.0145
Public Fire Protection	42,230	0.0405
<u>Repumped</u>		
Residential	369,442	0.3539
Commercial	130,076	0.1246
Industrial	65,378	0.0626
Private Fire Protection	30,461	0.0292
Public Fire Protection	154,381	0.1479
Total	<u>\$ 1,043,776</u>	<u>1.0000</u>

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 18. ALLOCATION OF WASTEWATER UNRECOVERED COST OF SERVICE

Factors are based on residential and commercial class water cost of service as follows:

Customer Classification <u>(1)</u>	Water Cost of Service <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential -Gravity	\$ 12,737,125	0.2889
Residential - Repumped	<u>31,350,613</u>	<u>0.7111</u>
Total Residential	<u>\$44,087,738</u>	<u>1.0000</u>
Commercial - Gravity	\$5,028,602	0.3450
Commercial - Repumped	<u>\$9,548,468</u>	<u>0.6550</u>
Total Commercial	<u>\$14,577,070</u>	<u>1.0000</u>

FACTOR 19. ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the pro forma number of bills.

Customer Classification <u>(1)</u>	Pro Forma Number of Bills <u>(2)</u>	Allocation Factor <u>(3)</u>
<u>Gravity</u>		
Residential	251,802	0.2947
Commercial	30,655	0.0359
Industrial	1,865	0.0022
Private Fire Protection	7,124	0.0083
Public Fire Protection	276	0.0003
<u>Repumped</u>		
Residential	525,990	0.6156
Commercial	25,397	0.0297
Industrial	1,732	0.0020
Private Fire Protection	8,586	0.0100
Public Fire Protection	<u>1,152</u>	<u>0.0013</u>
Total	<u><u>854,579</u></u>	<u><u>1.0000</u></u>



THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 20. ALLOCATION OF METER READING COSTS.

Factors are based on the pro forma number of meter readings by customer classification, as follows:

Customer Classification <u>(1)</u>	Pro Forma Number of Readings <u>(2)</u>	Allocation Factor <u>(3)</u>
<u>Gravity</u>		
Residential	251,802	0.3007
Commercial	30,655	0.0366
Industrial	1,865	0.0022
<u>Repumped</u>		
Residential	525,990	0.6281
Commercial	25,397	0.0303
Industrial	1,732	0.0021
Total	<u>837,441</u>	<u>1.0000</u>

FACTOR 21. ALLOCATION OF ADMINISTRATIVE AND GENERAL EXPENSES.

Factors are based on the allocation of all other operation and maintenance expenses excluding fuel, power purchased, and chemicals.

Customer Classification <u>(1)</u>	Operation & Maintenance Expenses <u>(2)</u>	Allocation Factor <u>(3)</u>
<u>Gravity</u>		
Residential	\$ 2,466,698	0.2263
Commercial	756,344	0.0694
Industrial	170,598	0.0157
Private Fire Protection	129,911	0.0119
Public Fire Protection	103,809	0.0095
<u>Repumped</u>		
Residential	5,116,482	0.4694
Commercial	1,086,590	0.0997
Industrial	491,474	0.0451
Private Fire Protection	180,779	0.0166
Public Fire Protection	396,473	0.0364
Total	<u>\$ 10,899,157</u>	<u>1.0000</u>

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 22. ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of operation and maintenance direct labor expense to customer classifications, as follows.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
<u>Gravity</u>		
Residential	\$ 2,008,458	0.2288
Commercial	627,511	0.0715
Industrial	142,406	0.0162
Private Fire Protection	95,286	0.0109
Public Fire Protection	78,704	0.0090
<u>Repumped</u>		
Residential	4,126,623	0.4699
Commercial	882,630	0.1005
Industrial	396,620	0.0452
Private Fire Protection	129,178	0.0147
Public Fire Protection	292,257	0.0333
Total	<u>\$ 8,779,674</u>	<u>1.0000</u>

FACTOR 23. ALLOCATION OF ORGANIZATION, FRANCHISES AND CONSENTS, AND OTHER RATE BASE ELEMENTS.

Factors are based on the allocation of the original cost less depreciation other than those items being allocated, as follows:

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
<u>Gravity</u>		
Residential	\$ 56,220,354	0.1464
Commercial	26,209,998	0.0683
Industrial	6,891,606	0.0179
Private Fire Protection	6,014,404	0.0157
Public Fire Protection	10,000,254	0.0260
<u>Repumped</u>		
Residential	141,996,069	0.3698
Commercial	54,504,156	0.1419
Industrial	28,153,395	0.0733
Private Fire Protection	12,308,967	0.0321
Public Fire Protection	41,721,506	0.1086
Total	<u>\$ 384,020,709</u>	<u>1.0000</u>

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 24. ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

The factors are based on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below:

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
<u>Gravity</u>		
Residential	\$ 51,792,150	0.1477
Commercial	24,033,014	0.0685
Industrial	6,313,422	0.0180
Private Fire Protection	5,501,538	0.0157
Public Fire Protection	9,119,577	0.0260
<u>Repumped</u>		
Residential	129,923,344	0.3706
Commercial	49,563,649	0.1414
Industrial	25,580,710	0.0730
Private Fire Protection	11,120,925	0.0317
Public Fire Protection	37,673,257	0.1074
Total	<u>\$ 350,621,588</u>	<u>1.0000</u>

FACTOR 25. ALLOCATION OF REGULATORY COMMISSION EXPENSES, ASSESSMENTS AND OTHER WATER REVENUES.

The factors are based on the allocation of the total cost of service, excluding those items being allocated.

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
<u>Gravity</u>		
Residential	\$ 12,158,661	0.1759
Commercial	4,795,928	0.0694
Industrial	1,197,503	0.0173
Private Fire Protection	920,562	0.0133
Public Fire Protection	1,303,567	0.0189
<u>Repumped</u>		
Residential	28,327,368	0.4097
Commercial	8,929,656	0.1292
Industrial	4,455,351	0.0644
Private Fire Protection	1,694,093	0.0245
Public Fire Protection	5,351,924	0.0774
Total	<u>\$ 69,134,613</u>	<u>1.0000</u>

**THE YORK WATER COMPANY  
WATER OPERATIONS  
FACTOR 24. ORIGINAL COST MEASURE OF VALUE RATE BASE  
ALLOCATED TO RESIDENTIAL, COMMERCIAL, INDUSTRIAL, AND FIRE PROTECTION CUSTOMER CLASSIFICATIONS**

Account (1)	Factor Ref (2)	Cost of Service (3)	Gravity System				Fire Protection				Repumping System				
			Residential (4)	Commercial (5)	Industrial (6)	Public (8)	Private (7)	Public (13)	Industrial (11)	Commercial (10)	Private (12)	Public (13)			
													Residential (9)	Commercial (10)	Industrial (11)
<b>NONDEPRECIABLE PLANT</b>															
Organization	23	5,302	776,23	362	95	138	83	175	331,079	146,524	81,917	752	389	170	576
Franchises and Consents	23	4,918	719,98	336	88	128	77	-	75,811	18,746	33,505	33,505	360	158	534
Water Rights	1	39,972	7,423	5,304	1,579	12	8	-	13,195	7,842	4,561	7,842	4,561	12	36
Reservoir Land	1	858,813	159,482	113,965	33,923	258	172	-	283,494	168,499	97,991	168,499	97,991	258	773
Power and Pumping Land															
Pumping Station	5	874,250	186,303	99,053	28,413	175	87	-	331,079	146,524	81,917	146,524	81,917	175	525
Booster - Max Day	3	158,866	-	-	-	-	-	-	75,811	18,746	33,505	33,505	360	158	534
Booster - Max Hour	7	45,406	-	-	-	-	-	-	17,640	8,645	4,495	8,645	4,495	12	36
Purification Land	3	53,459	11,392	6,057	1,737	11	5	-	20,245	8,960	5,009	8,960	5,009	11	32
T & D Land and Rights of Way	3	142,463	30,359	16,141	4,630	28	14	-	53,951	23,877	13,349	23,877	13,349	28	85
Distr. Reservoir & Standpipe Land															
Standpipe - Gravity	10	9,747	4,876	2,876	767	752	475	-	-	-	-	-	-	-	-
Standpipes - Repumped	11	417,748	-	-	-	-	-	-	209,166	102,557	53,305	102,557	53,305	12,825	39,895
Office Land	21	115,023	26,030	7,983	1,806	1,093	1,369	-	53,992	11,468	5,188	11,468	5,188	4,187	11,065
Stores, Shop and Garage Land	21	135,845	30,742	9,428	2,133	1,291	1,617	-	63,765	13,544	6,127	13,544	6,127	2,255	4,945
TOTAL NONDEPRECIABLE PLANT		2,867,811	458,102	261,504	75,171	3,885	3,907	-	1,126,117	526,871	291,436	526,871	291,436	28,859	85,958
<b>DEPRECIABLE PLANT</b>															
Collecting & Impounding Reservoir	1	44,975,889	8,352,023	5,968,300	1,776,548	13,493	8,995	-	14,846,541	8,824,269	5,131,749	8,824,269	5,131,749	13,493	40,478
Lake, River and Other Intake	3	2,172,426	462,944	246,136	70,604	434	217	-	822,698	364,099	203,556	364,099	203,556	434	1,303
Wells and springs	3	57,175	12,184	6,478	1,858	11	6	-	21,652	9,583	5,357	9,583	5,357	11	34
Supply Mains	3	9,057,017	1,930,050	1,026,160	294,353	1,811	906	-	3,429,892	1,517,956	848,642	1,517,956	848,642	1,811	5,434
Other Water Source Structures	3	127,319	27,132	14,425	4,138	25	13	-	48,216	21,339	11,930	21,339	11,930	25	76
Power and Pumping Structures															
Pumping Station	3	11,925,550	2,541,335	1,351,165	387,580	2,385	1,193	-	4,516,206	1,998,722	1,117,424	1,998,722	1,117,424	2,385	7,155
Booster - Max Day	5	998,309	-	-	-	-	-	-	476,393	210,543	117,800	210,543	117,800	47,120	146,452
Booster - Max Hour	7	325,310	-	-	-	-	-	-	126,383	61,939	32,206	61,939	32,206	25,504	79,278
Purification Buildings	3	3,241,064	690,671	367,213	105,335	648	324	-	1,227,391	543,202	303,688	543,202	303,688	648	1,945
Distr. Reservoirs and Standpipe															
Basins	9	2,880,466	519,348	306,194	81,517	65,099	40,903	-	922,901	452,521	235,046	452,521	235,046	62,506	194,431
Standpipe - Gravity	10	21,734	10,874	6,414	1,710	1,678	1,058	-	-	-	-	-	-	-	-
Standpipes - Repumped	11	11,748,443	-	-	-	-	-	-	5,882,445	2,884,243	1,499,101	2,884,243	1,499,101	360,677	1,121,976
Office Buildings	21	1,414,836	320,177	98,190	22,213	13,441	16,837	-	664,124	141,059	63,809	141,059	63,809	23,486	51,500
Stores, Shop and Garage Bldgs.	21	1,065,695	241,167	73,959	16,731	10,124	12,682	-	500,237	106,250	48,063	106,250	48,063	17,691	38,791
Misc. Structures and Improv.	21	241,313	54,609	16,747	3,789	2,292	2,872	-	113,272	24,059	10,883	24,059	10,883	4,006	8,784
Electric Pumping Equipment															
Pumping Station	3	3,358,983	715,799	380,573	109,167	672	336	-	1,272,047	562,966	314,737	562,966	314,737	672	2,015
Booster - Max Day	5	829,552	-	-	-	-	-	-	395,862	174,953	97,887	174,953	97,887	39,155	121,695
Booster - Max Hour	7	342,060	-	-	-	-	-	-	132,890	65,128	33,864	65,128	33,864	26,817	83,360
Oil Engine Pumping Equipment	3	640,205	136,428	72,535	20,807	128	64	-	242,446	107,298	59,987	107,298	59,987	128	384
Power Generation Equipment	3	2,111,083	449,872	239,186	68,610	422	211	-	799,467	353,818	197,808	353,818	197,808	422	1,267
Purification System	3	12,950,620	2,759,777	1,467,305	420,895	2,590	1,295	-	4,904,400	2,170,524	1,213,473	2,170,524	1,213,473	2,590	7,770
Laboratory Equipment	3	86,844	18,506	9,839	2,822	17	9	-	32,888	14,555	8,137	14,555	8,137	17	52
Mains and Accessories															
Transmission - Supply	4	11,016,442	2,347,604	1,248,163	358,034	2,203	1,102	-	4,171,927	1,846,356	1,032,241	1,846,356	1,032,241	2,203	6,610
Transmission - Gravity	3	7,555,945	3,617,031	1,923,744	551,584	896,891	566,696	-	13,339,601	5,895,477	3,298,560	5,895,477	3,298,560	1,319,424	4,100,837
Transmission - Repumped	5	27,953,899	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution - Gravity	6	32,144,664	12,475,344	7,357,914	1,964,039	6,342,142	4,005,225	-	44,347,649	21,734,343	11,300,945	21,734,343	11,300,945	8,949,435	27,818,590
Distribution - Repumped	7	114,150,963	-	-	-	-	-	-	-	-	-	-	-	-	-

**THE YORK WATER COMPANY**  
**WATER OPERATIONS**  
**FACTOR 24. ORIGINAL COST MEASURE OF VALUE RATE BASE**  
**ALLOCATED TO RESIDENTIAL, COMMERCIAL, INDUSTRIAL, AND FIRE PROTECTION CUSTOMER CLASSIFICATIONS**

Account (1)	Factor Ref (2)	Cost of Service (3)	Gravity System				Fire Protection				Repumping System									
			Residential (4)	Commercial (5)	Industrial (6)	Public (8)	Private (7)	Residential (9)	Commercial (10)	Industrial (11)	Private (12)	Public (13)								
													Residential	Commercial	Industrial	Public	Private	Residential	Commercial	Industrial
Services	15	46,908,124	13,063,913	1,923,233	192,323	-	-	27,300,528	1,744,982	159,488	-	-	-	-	-	-	-	-	-	-
Meters	14	13,891,033	3,447,754	1,383,547	259,762	-	-	7,078,870	1,494,675	226,424	-	-	-	1,261,829	-	-	-	-	-	-
Fire Hydrants	13	10,143,036	-	-	-	-	2,579,374	-	-	-	-	-	-	-	-	-	-	-	-	7,563,662
Back Flow Preventers	15	438,181	122,033	17,965	1,797	1,797	-	255,021	16,300	1,490	-	-	-	11,787	-	-	-	-	-	-
Office Furniture and Equipment	21	324,645	73,467	22,530	5,097	3,863	3,084	152,388	32,367	14,641	-	-	-	5,389	-	-	-	-	-	11,817
Enterprise Software	21	2,940,978	665,543	204,104	46,173	34,998	27,939	1,380,495	293,216	132,638	-	-	-	48,820	-	-	-	-	-	107,052
Transportation Equipment	21	848,073	191,919	58,856	13,315	10,082	8,057	398,085	84,563	38,248	-	-	-	14,078	-	-	-	-	-	30,870
Stores Equipment	21	103,131	23,339	7,157	1,619	1,227	980	48,410	10,282	4,651	-	-	-	1,772	-	-	-	-	-	3,754
Shop Equipment	21	45,862	10,379	3,183	720	546	436	21,528	4,572	2,068	-	-	-	761	-	-	-	-	-	1,669
Tools and Work Equip	21	389,890	88,232	27,058	6,121	4,640	3,704	183,014	38,872	17,584	-	-	-	6,472	-	-	-	-	-	14,192
Power Operated Equipment	21	86,588	19,595	6,009	1,359	1,030	823	40,644	8,633	3,905	-	-	-	1,437	-	-	-	-	-	3,152
Communication Equipment	21	1,428,795	323,336	99,158	22,432	17,003	13,574	670,676	142,451	64,439	-	-	-	23,718	-	-	-	-	-	52,008
Miscellaneous Equipment	21	228,976	51,365	15,752	3,564	2,701	2,156	106,543	22,630	10,237	-	-	-	3,768	-	-	-	-	-	8,262
TOTAL DEPRECIABLE PLANT		381,169,118	55,763,749	25,949,193	6,816,618	6,010,657	9,986,634	140,873,732	53,978,734	27,862,708	-	-	-	12,280,436	-	-	-	-	-	41,636,658
<b>TOTAL UTILITY PLANT</b>		384,030,929	56,221,851	26,210,696	6,891,789	6,014,564	10,000,520	141,999,849	54,505,606	28,154,144	-	-	-	12,309,295	-	-	-	-	-	41,722,816
<b>OTHER RATE BASE ELEMENTS</b>																				
Materials and Supplies	23	1,520,534	222,606	103,852	27,218	23,872	39,534	562,293	215,764	111,455	-	-	-	48,809	-	-	-	-	-	165,130
Cash Working Capital	21	3,070,957	694,958	213,124	48,214	36,544	29,174	1,441,507	306,174	138,500	-	-	-	50,978	-	-	-	-	-	111,783
Deferred Income Taxes	23	(37,860,573)	(5,542,788)	(2,585,877)	(677,704)	(594,411)	(984,375)	(14,000,840)	(5,372,415)	(2,775,180)	-	-	-	(1,215,324)	-	-	-	-	-	(4,111,658)
Funds Supplied Through Customers																				
Advances Not Expended	7	(1,475,804)	-	-	-	-	-	(573,350)	(280,993)	(146,105)	-	-	-	(115,703)	-	-	-	-	-	(359,653)
Taxes on Deposits for Advances	23	1,403,563	205,482	95,863	25,124	22,036	36,493	519,038	199,166	102,881	-	-	-	45,054	-	-	-	-	-	152,427
Acquisition Adjustments	23	(68,018)	(9,958)	(4,646)	(1,218)	(1,068)	(1,768)	(25,153)	(9,652)	(4,986)	-	-	-	(2,183)	-	-	-	-	-	(7,387)
Total Other Rate Base Elements		(33,409,341)	(4,429,700)	(2,177,683)	(578,366)	(513,026)	(860,943)	(12,076,506)	(4,941,956)	(2,573,434)	-	-	-	(1,188,369)	-	-	-	-	-	(4,049,359)
<b>TOTAL ORIGINAL COST MEASURE OF VALUE</b>		\$ 350,621,588	\$ 51,792,150	\$ 24,033,014	\$ 6,313,422	\$ 5,501,538	\$ 9,119,577	\$ 129,923,344	\$ 49,563,649	\$ 25,580,710	-	-	-	\$ 11,120,925	-	-	-	-	-	\$ 37,673,257

THE YORK WATER COMPANY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 30. ALLOCATION OF BAD DEBT EXPENSE

The factors are based on the allocation of the three year average of write-offs by class.

Customer Classification <u>(1)</u>	Write Offs <u>(2)</u>	Allocation Factor <u>(3)</u>
<u>Gravity</u>		
Residential	\$ 69,716	0.3030
Commercial	7,881	0.0342
Industrial	207	0.0009
Private Fire Protection	-	0.0000
Public Fire Protection	-	0.0000
<u>Repumped</u>		
Residential	145,630	0.6327
Commercial	6,530	0.0284
Industrial	193	0.0008
Private Fire Protection	-	0.0000
Public Fire Protection	-	0.0000
Total	<u>\$ 230,158</u>	<u>1.0000</u>

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THE YORK WATER COMPANY  
WATER OPERATIONS

SUMMARY OF AVERAGE DAILY SEND-OUT AND MAXIMUM DAILY AND HOURLY USAGE  
FOR THE YEARS 1983-2021

Year (1)	Average Daily Send-out (2)	Maximum Daily Usage		Date (5)	Maximum Hour Usage		Date (8)	Hour (9)
		MGD (3)	Ratio to Average (4)		MGD (6)	Ratio to Average (7)		
1983	17.10	24.10	1.41	19-Jul	32.20	1.88	17-Jul	8 p.m.
1984	16.60	19.70	1.19	12-Jun	29.10	1.75	12-Jan	10 a.m.
1985	16.70	21.40	1.28	14-Aug	28.50	1.71	20-Apr	10 a.m.
1986	18.00	22.10	1.23	27-Jun	32.50	1.81	31-Mar	2 p.m.
1987	17.90	23.20	1.30	18-Aug	27.90	1.56	03-Aug	11 a.m.
1988	19.00	24.60	1.29	07-Jul	28.50	1.50	15-Aug	12 p.m.
1989	19.20	22.20	1.16	27-Jun	28.90	1.51	28-Mar	9 a.m.
1990	19.50	22.60	1.16	18-Jul	29.00	1.49	07-Sep	7 a.m.
1991	19.30	24.30	1.26	27-Jun	29.10	1.51	17-Jun	11 a.m.
1992	18.70	21.60	1.16	25-Aug	28.00	1.50	28-Jan	4 p.m.
1993	19.50	23.60	1.21	03-Aug	26.20	1.34	24-Nov	9 a.m.
1994	19.90	24.50	1.23	15-Jun	27.20	1.37	15-Jun	8 a.m.
1995	19.80	23.90	1.21	17-Aug	28.90	1.46	31-Aug	8 p.m.
1996	18.60	22.40	1.20	20-May	28.10	1.51	20-May	7 a.m.
1997	18.70	25.10	1.34	15-Jul	29.90	1.60	17-Jul	9 a.m.
1998	18.90	23.50	1.24	22-Jul	28.70	1.52	20-Jul	8 p.m.
1999	20.70	26.00	1.26	08-Jun	30.70	1.48	21-Oct	9 p.m.
2000	19.80	23.10	1.17	12-Jul	30.00	1.52	26-Apr	9 p.m.
2001	19.65	26.00	1.32	24-Jul	32.00	1.63	10-May	9 p.m.
2002	17.90	22.40	1.25	01-Aug	29.40	1.64	01-Aug	1 p.m.
2003	17.50	21.60	1.23	17-Jul	27.70	1.58	08-Oct	10 a.m.
2004	18.20	21.40	1.18	02-Sep	29.10	1.60	05-May	9 p.m.
2005	18.66	23.90	1.28	26-Jun	30.40	1.63	26-Jun	8 p.m.
2006	18.77	26.94	1.44	16-Aug	34.50	1.84	16-Aug	8 p.m.
2007	19.06	25.28	1.33	31-May	33.40	1.75	30-Jul	8 p.m.
2008	18.35	23.28	1.27	13-Jun	30.90	1.68	13-Jun	8 p.m.
2009	18.23	22.73	1.25	15-Jul	28.60	1.57	12-Jun	8 p.m.
2010	18.23	27.76	1.52	06-Jul	32.30	1.77	05-Jul	9 p.m.
2011	18.46	26.33	1.43	21-Jul	32.40	1.75	21-Jul	9 p.m.
2012	18.60	25.30	1.36	07-Jul	32.30	1.74	07-Jul	6 p.m.
2013	19.09	23.89	1.25	31-May	31.10	1.63	18-Jul	8 p.m.
2014	18.33	22.27	1.21	7-Jul	28.60	1.56	19-May	8 p.m.
2015	18.51	24.80	1.34	24-Jul	28.80	1.56	13-May	8 p.m.
2016	18.80	24.35	1.30	22-Jul	31.00	1.65	22-Jul	8 p.m.
2017	18.38	24.45	1.33	21-May	30.40	1.65	19-Jun	8 p.m.
2018	19.46	24.47	1.26	23-May	31.60	1.62	2-Jul	N/A
2019	20.16	24.00	1.19	30-Jul	30.70	1.52	22-Apr	N/A
2020	19.99	24.73	1.24	20-Jul	30.60	1.53	9-Jul	N/A
2021	20.32	25.50	1.25	28-Mar	31.90	1.57	28-Apr	N/A

THE YORK WATER COMPANY  
WATER OPERATIONS

BASIS FOR ALLOCATION OF DEMAND-RELATED COSTS OF  
FIRE SERVICE TO PRIVATE AND PUBLIC FIRE PROTECTION

Description (1)	Restrictive Diameter(s) Squared (2)	Number of Units (3)	Relative Demand (4)=(2)X(3)	Percent of Service Area Fire Protection (5)	Percent of Total Fire Protection (6)
<u>GRAVITY SERVICE AREA</u>					
<u>Private Fire Protection</u>					
6 -Inch Hydrant Service	36.00	36 *	1,284		
2 -Inch Fire Line	4.00	33	131		
3 -Inch Fire Line	9.00	9	83		
4 -Inch Fire Line	16.00	137	2,197		
6 -Inch Fire Line	36.00	264	9,486		
8 -Inch Fire Line	64.00	106	6,795		
10 -Inch Fire Line	100.00	7	717		
12 -Inch Fire Line	144.00	2	288		
Total Private Fire Protection		594	20,980	0.3871	0.1131
<u>Public Fire Protection</u>					
<u>Service</u>	<u>Nozzles</u>				
6"	2-2 1/2",1-4 1/2"	32.75	959	31,407	
6"	1-2 1/2",1-4 1/2"	26.50	51	1,352	
6"	2-2 1/2"	12.50	1	13	
4"	2-2 1/2",1-4 1/2"	16.00	24	384	
4"	1-2 1/2",1-4 1/2"	16.00	4	64	
Total Public Fire Protection		1,039	33,221	0.6129	0.1792
Total Gravity Service Fire Protection		1,633	54,201	1.0000	0.2923

\* Excludes 6 additional hydrants served by the same service line as the first hydrant.



THE YORK WATER COMPANY

BASIS FOR ALLOCATION OF DEMAND-RELATED COSTS OF  
FIRE SERVICE TO PRIVATE AND PUBLIC FIRE PROTECTION

Description (1)	Restrictive Diameter(s) Squared (2)	Number of Units (3)	Relative Demand (4)=(2)X(3)	Percent of Service Area Fire Protection (5)	Percent of Total Fire Protection (6)
<u>REPUMPED SERVICE AREA</u>					
<u>Private Fire Protection</u>					
6 -Inch Hydrant Service	36.00	178 *	6,414		
2 -Inch Fire Line	4.00	32	128		
3 -Inch Fire Line	9.00	5	45		
4 -Inch Fire Line	16.00	76	1,221		
6 -Inch Fire Line	36.00	200	7,188		
8 -Inch Fire Line	64.00	166	10,603		
10 -Inch Fire Line	100.00	48	4,833		
12 -Inch Fire Line	144.00	10	1,488		
Total Private Fire Protection		716	31,920	0.2433	0.1721
<u>Public Fire Protection</u>					
<u>Service</u>	<u>Nozzles</u>				
8"	2-2 1/2",1-4 1/2"	32.75	1	33	
6"	2-2 1/2",1-4 1/2"	32.75	3,016	98,785	
6"	1-2 1/2",1-4 1/2"	26.50	2	53	
4"	2-2 1/2",1-4 1/2"	16.00	26	416	
4"	1-2 1/2",1-4 1/2"	16.00	1	16	
Total Public Fire Protection		3,046	99,304	0.7567	0.5356
Total Repumped Service Fire Protection		3,762	131,224	1.0000	0.7077
Total Fire Protection		5,395	185,425		1.0000

\* Excludes 3 additional hydrants served by the same service line as the first hydrant.

THE YORK WATER COMPANY

CALCULATION OF UNRECOVERED WASTEWATER COST OF SERVICE

<u>Line No.</u>	<u>Amount</u>
1 Total Wastewater Revenue Requirement	\$ 8,289,886
2 Revenue Under Present Wastewater Rates	<u>\$ 4,132,184</u>
3 Additional Revenue Requirement (Line 2 - Line 1)	<u>\$ 4,157,702</u>
4 Total Revenue Under Proposed Wastewater Rates	\$ 5,619,009
5 Revenue Increase To Wastewater Customers (Line 4 - Line 2)	\$ 1,486,825
6 Unrecovered Wastewater Cost of Service (Line 3 - Line 5)	<u>\$ 2,670,877</u> *

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\* Different from filed due to rounding.

PART III. PROPOSED CUSTOMER RATES

THE YORK WATER COMPANY  
COMPARISON OF PRESENT AND PROPOSED BASE RATES  
GRAVITY SYSTEM

CONSUMPTION CHARGES:

Rate Block, 100 Gallons Per Month (1)	Present Base Rate, Per 100 Gallons			Proposed Base Rate, Per 100 Gallons		
	Residential (2)	Commercial (3)	Industrial (4)	Residential (5)	Commercial (6)	Industrial (7)
All Residential Use	\$ 0.5012			\$ 0.7151		
First 50		\$ 0.4554	\$ 0.4554		\$ 0.7037	\$ 0.7037
Next 450		0.3261	0.3261		0.5039	0.5039
Over 500		0.2541			0.3927	
Next 19,500			0.2831			0.4204
Over 20,000			0.2437			0.3619

CUSTOMER CHARGES:

Meter Size (1)	Present Base Rate Per Month (2)	Proposed Base Rate Per Month (3)
5/8	\$ 16.25	\$ 20.71
3/4	22.30	28.40
1	31.50	40.10
1-1/2	48.50	61.80
2	63.00	80.30
3	151.80	193.50
4	225.90	287.90
6	250.90	319.80
8	481.40	613.50
10	619.50	789.50
12	762.70	972.00

THE YORK WATER COMPANY  
COMPARISON OF PRESENT AND PROPOSED BASE RATES  
REPUMPED SYSTEM

CONSUMPTION CHARGES:

Rate Block, 100 Gallons Per Month (1)	Present Base Rate, Per 100 Gallons			Proposed Base Rate, Per 100 Gallons		
	Residential (2)	Commercial (3)	Industrial (4)	Residential (5)	Commercial (6)	Industrial (7)
All Residential Use	\$ 0.8111			\$ 1.0998		
First 50		\$ 0.7401	\$ 0.7401		\$ 1.0876	\$ 1.0876
Next 450		0.6288	0.6288		0.9240	0.9240
Over 500		0.3386			0.4976	
Next 19,500			0.5824			0.8190
Over 20,000			0.3574			0.5026

CUSTOMER CHARGES:

Meter Size (1)	Present Base Rate Per Month (2)	Proposed Base Rate Per Month (3)
5/8	\$ 16.25	\$ 20.71
3/4	22.30	28.40
1	31.50	40.10
1-1/2	48.50	61.80
2	63.00	80.30
3	151.80	193.50
4	225.90	287.90
6	250.90	319.80
8	481.40	613.50
10	619.50	789.50
12	762.70	972.00

THE YORK WATER COMPANY  
COMPARISON OF PRESENT AND PROPOSED BASE RATES  
FIRE SERVICE CHARGES

Type of Connection (1)	Per Month		Increase	
	Present (2)	Proposed (3)	Amount (4)	Percent (5)
<u>GRAVITY SYSTEM:</u>				
Public Fire Hydrant	\$ 21.50	\$ 25.97	\$ 4.47	20.8%
Private Fire Lines:				
2-inch Connection	\$ 27.87	\$ 37.82	\$ 9.95	35.7%
3-inch Connection	37.11	50.36	13.25	35.7%
4-inch Connection	46.38	62.94	16.56	35.7%
6-inch Connection	92.93	126.11	33.18	35.7%
8-inch Connection	185.87	252.23	66.36	35.7%
10-inch Connection	278.85	378.40	99.55	35.7%
12-inch Connection	414.74	562.80	148.06	35.7%
Private Fire Hydrant:				
First Fire Hydrant	37.11	50.36	13.25	35.7%
Each Additional	27.87	37.82	9.95	35.7%
<u>REPUMPED SYSTEM:</u>				
Public Fire Hydrant	\$ 30.76	\$ 36.36	\$ 5.60	18.2%
Private Fire Lines:				
2-inch Connection	\$ 40.15	\$ 50.23	\$ 10.08	25.1%
3-inch Connection	53.50	66.93	13.43	25.1%
4-inch Connection	66.92	83.72	16.80	25.1%
6-inch Connection	133.82	167.41	33.59	25.1%
8-inch Connection	267.77	334.98	67.21	25.1%
10-inch Connection	401.74	502.58	100.84	25.1%
12-inch Connection	599.29	749.71	150.42	25.1%
Private Fire Hydrant:				
First Fire Hydrant	48.60	60.80	12.20	25.1%
Each Additional	36.48	45.64	9.16	25.1%

THE YORK WATER COMPANY

APPLICATION OF PRESENT AND PROPOSED RATES TO CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED FEBRUARY 29, 2024

Rate Block, 100 Gallons (1)	Pro Forma Number of Bills (2)	Pro Forma Consumption, 100 Gallons (3)	Present Base Rates (4)	Revenue at Present Base Rates (5)	Proposed Base Rates (6)	Revenue at Proposed Base Rates (7)
<b><u>RESIDENTIAL GRAVITY</u></b>						
Customer Charges						
5/8	235,862		\$ 16.25	\$ 3,832,758	\$ 20.71	\$ 4,884,702
3/4	12,018		22.30	268,001	28.40	341,311
1	3,314		31.50	104,391	40.10	132,891
1-1/2	572		48.50	27,742	61.80	35,350
2	36		63.00	2,268	80.30	2,891
	<u>251,802</u>	<u>-</u>		<u>4,235,160</u>		<u>5,397,145</u>
All Usage		<u>11,067,103</u>	0.5012	<u>5,546,832</u>	0.7151	<u>7,914,085</u>
Subtotal Gravity	251,802	11,067,103		9,781,992		13,311,230
<b><u>RESIDENTIAL REPUMPED</u></b>						
Customer Charges						
5/8	503,699		\$ 16.25	\$ 8,185,109	\$ 20.71	\$ 10,431,606
3/4	17,133		22.30	382,066	28.40	486,577
1	4,928		31.50	155,232	40.10	197,613
1-1/2	170		48.50	8,245	61.80	10,506
2	60		63.00	3,780	80.30	4,818
3	0		151.80	-	193.50	0
	<u>525,990</u>	<u>0</u>		<u>8,734,432</u>		<u>11,131,120</u>
All Usage		<u>19,668,195</u>	0.8111	<u>15,952,873</u>	1.0998	<u>21,631,081</u>
Subtotal Repumped	525,990	19,668,195		24,687,304		32,762,201
Total Residential	<u>777,792</u>	<u>30,735,298</u>		<u>34,469,296</u>		<u>46,073,431</u>

THE YORK WATER COMPANY

APPLICATION OF PRESENT AND PROPOSED RATES TO CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED FEBRUARY 29, 2024

Rate Block, 100 Gallons (1)	Pro Forma Number of Bills (2)	Pro Forma Consumption, 100 Gallons (3)	Present Base Rates (4)	Revenue at Present Base Rates (5)	Proposed Base Rates (6)	Revenue at Proposed Base Rates (7)
<b><u>COMMERCIAL GRAVITY</u></b>						
Customer Charges						
5/8	777		\$ 16.25	\$ 12,626	\$ 20.71	\$ 16,092
3/4	15,802		22.30	352,385	28.40	448,777
1	6,030		31.50	189,945	40.10	241,803
1-1/2	4,149		48.50	201,227	61.80	256,408
2	2,621		63.00	165,123	80.30	210,466
3	732		151.80	111,118	193.50	141,642
4	436		225.90	98,492	287.90	125,524
6	108		250.90	27,097	319.80	34,538
	<u>30,655</u>	<u>-</u>		<u>1,158,013</u>		<u>1,475,250</u>
First 50		1,329,046	0.4554	605,247	0.7037	935,249
Next 450		2,441,082	0.3261	796,037	0.5039	1,230,061
Over 500		<u>4,135,086</u>	<u>0.2541</u>	<u>1,050,725</u>	<u>0.3927</u>	<u>1,623,848</u>
Subtotal Gravity	30,655	7,905,214		3,610,022		5,264,408
<b><u>COMMERCIAL REPUMPED</u></b>						
Customer Charges						
5/8	1,019		\$ 16.25	\$ 16,559	\$ 20.71	\$ 21,103
3/4	9,757		22.30	217,581	28.40	277,099
1	4,935		31.50	155,453	40.10	197,894
1-1/2	4,930		48.50	239,105	61.80	304,674
2	2,951		63.00	185,913	80.30	236,965
3	1,097		151.80	166,525	193.50	212,270
4	504		225.90	113,854	287.90	145,102
6	168		250.90	42,151	319.80	53,726
8	24		481.40	11,554	613.50	14,724
10	12		619.50	7,434	789.50	9,474
	<u>25,397</u>	<u>-</u>		<u>1,156,127</u>		<u>1,473,031</u>
First 50		2,640,688	0.7401	1,954,373	1.0876	2,872,012
Next 450		2,693,741	0.6288	1,693,825	0.9240	2,489,017
Over 500		<u>6,357,696</u>	<u>0.3386</u>	<u>2,152,716</u>	<u>0.4976</u>	<u>3,163,590</u>
Subtotal Repumped	25,397	11,692,125		6,957,041		9,997,650
Total Commercial	<u>56,052</u>	<u>19,597,339</u>		10,567,063		<u>\$15,262,058</u>



THE YORK WATER COMPANY

APPLICATION OF PRESENT AND PROPOSED RATES TO CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED FEBRUARY 29, 2024

Rate Block, 100 Gallons (1)	Pro Forma Number of Bills (2)	Pro Forma Consumption, 100 Gallons (3)	Present Base Rates (4)	Revenue at Present Base Rates (5)	Proposed Base Rates (6)	Revenue at Proposed Base Rates (7)
<b>INDUSTRIAL GRAVITY</b>						
Customer Charges						
5/8	-		\$ 16.25	-	\$ 20.71	\$ -
3/4	313		22.30	6,980	28.40	8,889
1	276		31.50	8,694	40.10	11,068
1-1/2	314		48.50	15,229	61.80	19,405
2	492		63.00	30,996	80.30	39,508
3	180		151.80	27,324	193.50	34,830
4	193		225.90	43,599	287.90	55,565
6	88		250.90	22,079	319.80	28,142
12	9		762.70	6,864	972.00	8,748
	<u>1,865</u>	<u>-</u>		<u>161,765</u>		<u>206,155</u>
First 50		80,255	0.4554	36,548	0.7037	56,475
Next 450		305,835	0.3261	99,733	0.5039	154,110
Next 19,500		1,865,041	0.2831	527,993	0.4204	784,063
Over 20,000		<u>105,504</u>	<u>0.2437</u>	<u>25,711</u>	<u>0.3619</u>	<u>38,182</u>
Subtotal Gravity	1,865	2,356,635		851,750		1,238,985
<b>INDUSTRIAL REPUMPED</b>						
Customer Charges						
5/8	0		\$ 16.25	\$ -	\$ 20.71	\$ -
3/4	228		22.30	5,084	28.40	6,475
1	324		31.50	10,206	40.10	12,992
1-1/2	397		48.50	19,255	61.80	24,535
2	360		63.00	22,680	80.30	28,908
3	230		151.80	34,914	193.50	44,505
4	73		225.90	16,491	287.90	21,017
6	96		250.90	24,086	319.80	30,701
8	24		481.40	11,554	613.50	14,724
	<u>1,732</u>	<u>-</u>		<u>144,270</u>		<u>183,857</u>
First 50		70,429	0.7401	52,125	1.0876	76,599
Next 450		290,756	0.6288	182,827	0.9240	268,659
Next 19,500		2,411,579	0.5824	1,404,504	0.8190	1,975,083
Over 20,000		<u>4,028,059</u>	<u>0.3574</u>	<u>1,439,628</u>	<u>0.5026</u>	<u>2,024,502</u>
Subtotal Repumped	1,732	6,800,823		3,223,353		4,528,700
Total Industrial	<u>3,597</u>	<u>9,157,458</u>		<u>4,075,104</u>		<u>5,767,685</u>

THE YORK WATER COMPANY

APPLICATION OF PRESENT AND PROPOSED RATES TO CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED FEBRUARY 29, 2024

Rate Block, 100 Gallons (1)	Pro Forma Number of Bills (2)	Pro Forma Consumption, 100 Gallons (3)	Present Base Rates (4)	Revenue at Present Base Rates (5)	Proposed Base Rates (6)	Revenue at Proposed Base Rates (7)
<b><u>PRIVATE FIRE PROTECTION GRAVITY</u></b>						
Private Fire Lines:						
2-inch Connection	33	-	\$ 27.87	\$ 10,925	\$ 37.82	\$ 14,825
3-inch Connection	9	-	37.11	4,082	50.36	5,540
4-inch Connection	137	-	46.38	76,434	62.94	103,725
6-inch Connection	264	-	92.93	293,845	126.11	398,760
8-inch Connection	106	-	185.87	236,798	252.23	321,341
10-inch Connection	7	-	278.85	23,981	378.40	32,542
12-inch Connection	2	-	414.74	9,954	562.80	13,507
Private Fire Hydrant:						
First Fire Hydrant	36	-	37.11	15,883	50.36	21,554
Each Additional	6	-	27.87	2,007	37.82	2,723
Subtotal Gravity	<u>600</u>	<u>-</u>		<u>673,909</u>		<u>914,517</u>
<b><u>PRIVATE FIRE PROTECTION REPUMPED</u></b>						
Private Fire Lines:						
2-inch Connection	32	-	\$ 40.15	\$ 15,418	\$ 50.23	\$ 19,288
3-inch Connection	5	-	53.50	3,210	66.93	4,016
4-inch Connection	76	-	66.92	61,299	83.72	76,688
6-inch Connection	200	-	133.82	320,633	167.41	401,114
8-inch Connection	166	-	267.77	532,327	334.98	665,940
10-inch Connection	48	-	401.74	233,009	502.58	291,496
12-inch Connection	10	-	599.29	74,312	749.71	92,964
Private Fire Hydrant:						
First Fire Hydrant	178	-	48.60	103,907	60.80	129,990
Each Additional	3	-	36.48	1,313	45.64	1,643
Subtotal Repumped	<u>719</u>	<u>-</u>		<u>1,345,427</u>		<u>1,683,139</u>
Total Private Fire Protection	<u>1,318</u>	<u>-</u>		<u>2,019,336</u>		<u>2,597,656</u>
<b><u>PUBLIC FIRE PROTECTION</u></b>						
Fire Hydrants - Gravity	1,039		\$ 21.50	\$ 268,062	\$ 25.97	\$ 323,794
Fire Hydrants - Repumped	<u>3,046</u>		\$ 30.76	<u>1,124,463</u>	\$ 36.36	<u>1,329,176</u>
Total Public Fire Protection	<u>4,085</u>			<u>1,392,525</u>		<u>1,652,970</u>
Total	842,845	59,490,095		<u>\$ 52,523,324</u>		<u>\$ 71,353,800</u>

THE YORK WATER COMPANY  
GRAVITY SYSTEM  
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES  
RESIDENTIAL - MONTHLY  
5/8 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 16.25	\$ 20.71	\$ 4.46	27.45%
1,000	21.26	27.86	6.60	31.04%
2,000	26.27	35.01	8.74	33.26%
3,000	31.29	42.16	10.88	34.77%
4,000	36.30	49.31	13.02	35.86%
5,000	41.31	56.47	15.16	36.69%
6,000	46.32	63.62	17.29	37.33%
7,000	51.33	70.77	19.43	37.86%
8,000	56.35	77.92	21.57	38.28%
9,000	61.36	85.07	23.71	38.64%
10,000	66.37	92.22	25.85	38.95%
11,000	71.38	99.37	27.99	39.21%
12,000	76.39	106.52	30.13	39.44%
13,000	81.41	113.67	32.27	39.64%
14,000	86.42	120.82	34.41	39.81%
15,000	91.43	127.98	36.55	39.97%
16,000	96.44	135.13	38.68	40.11%
17,000	101.45	142.28	40.82	40.24%
18,000	106.47	149.43	42.96	40.35%
19,000	111.48	156.58	45.10	40.46%
20,000	116.49	163.73	47.24	40.55%
25,000	141.55	199.49	57.94	40.93%
30,000	166.61	235.24	68.63	41.19%
35,000	191.67	271.00	79.33	41.39%
40,000	216.73	306.75	90.02	41.54%
45,000	241.79	342.51	100.72	41.65%
50,000	266.85	378.26	111.41	41.75%
60,000	316.97	449.77	132.80	41.90%
70,000	367.09	521.28	154.19	42.00%
80,000	417.21	592.79	175.58	42.08%
90,000	467.33	664.30	196.97	42.15%
100,000	517.45	735.81	218.36	42.20%

THE YORK WATER COMPANY  
 REPUMPED SYSTEM  
 COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES  
 RESIDENTIAL - MONTHLY  
 5/8 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 16.25	\$ 20.71	\$ 4.46	27.45%
1,000	24.36	31.71	7.35	30.16%
2,000	32.47	42.71	10.23	31.52%
3,000	40.58	53.70	13.12	32.33%
4,000	48.69	64.70	16.01	32.87%
5,000	56.81	75.70	18.90	33.26%
6,000	64.92	86.70	21.78	33.55%
7,000	73.03	97.70	24.67	33.78%
8,000	81.14	108.69	27.56	33.96%
9,000	89.25	119.69	30.44	34.11%
10,000	97.36	130.69	33.33	34.23%
11,000	105.47	141.69	36.22	34.34%
12,000	113.58	152.69	39.10	34.43%
13,000	121.69	163.68	41.99	34.51%
14,000	129.80	174.68	44.88	34.57%
15,000	137.92	185.68	47.77	34.63%
16,000	146.03	196.68	50.65	34.69%
17,000	154.14	207.68	53.54	34.73%
18,000	162.25	218.67	56.43	34.78%
19,000	170.36	229.67	59.31	34.82%
20,000	178.47	240.67	62.20	34.85%
25,000	219.03	295.66	76.64	34.99%
30,000	259.58	350.65	91.07	35.08%
35,000	300.14	405.64	105.51	35.15%
40,000	340.69	460.63	119.94	35.21%
45,000	381.25	515.62	134.38	35.25%
50,000	421.80	570.61	148.81	35.28%
60,000	502.91	680.59	177.68	35.33%
70,000	584.02	790.57	206.55	35.37%
80,000	665.13	900.55	235.42	35.39%
90,000	746.24	1,010.53	264.29	35.42%
100,000	827.35	1,120.51	293.16	35.43%

THE YORK WATER COMPANY  
GRAVITY SYSTEM  
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES  
COMMERCIAL - MONTHLY  
3/4 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 22.30	\$ 28.40	\$ 6.10	27.35%
1,000	26.85	35.44	8.58	31.96%
2,000	31.41	42.47	11.07	35.23%
3,000	35.96	49.51	13.55	37.68%
4,000	40.52	56.55	16.03	39.57%
5,000	45.07	63.59	18.52	41.08%
6,000	48.33	68.62	20.29	41.99%
7,000	51.59	73.66	22.07	42.78%
8,000	54.85	78.70	23.85	43.48%
9,000	58.11	83.74	25.63	44.10%
10,000	61.38	88.78	27.41	44.65%
11,000	64.64	93.82	29.18	45.15%
12,000	67.90	98.86	30.96	45.60%
13,000	71.16	103.90	32.74	46.01%
14,000	74.42	108.94	34.52	46.38%
15,000	77.68	113.98	36.30	46.72%
16,000	80.94	119.01	38.07	47.04%
17,000	84.20	124.05	39.85	47.33%
18,000	87.46	129.09	41.63	47.60%
19,000	90.72	134.13	43.41	47.85%
20,000	93.99	139.17	45.19	48.08%
25,000	110.29	164.37	54.08	49.03%
30,000	126.60	189.56	62.97	49.74%
35,000	142.90	214.76	71.86	50.28%
40,000	159.21	239.95	80.75	50.72%
45,000	175.51	265.15	89.64	51.07%
50,000	191.82	290.34	98.52	51.36%
60,000	217.23	329.61	112.39	51.74%
70,000	242.64	368.88	126.25	52.03%
80,000	268.05	408.15	140.11	52.27%
90,000	293.46	447.42	153.97	52.47%
100,000	318.87	486.69	167.83	52.63%
200,000	572.97	879.39	306.43	53.48%
300,000	827.07	1,272.09	445.03	53.81%
400,000	1,081.17	1,664.79	583.63	53.98%
600,000	1,589.37	2,450.19	860.83	54.16%
800,000	2,097.57	3,235.59	1,138.03	54.25%
1,000,000	2,605.77	4,020.99	1,415.23	54.31%
2,000,000	5,146.77	7,947.99	2,801.23	54.43%
3,000,000	7,687.77	11,874.99	4,187.23	54.47%
4,000,000	10,228.77	15,801.99	5,573.23	54.49%
5,000,000	12,769.77	19,728.99	6,959.23	54.50%

THE YORK WATER COMPANY  
REPUMPED SYSTEM  
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES  
COMMERCIAL - MONTHLY  
3/4 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 22.30	\$ 28.40	\$ 6.10	27.35%
1,000	29.70	39.28	9.58	32.24%
2,000	37.10	50.15	13.05	35.17%
3,000	44.50	61.03	16.53	37.13%
4,000	51.90	71.90	20.00	38.53%
5,000	59.31	82.78	23.48	39.58%
6,000	65.59	92.02	26.43	40.29%
7,000	71.88	101.26	29.38	40.87%
8,000	78.17	110.50	32.33	41.36%
9,000	84.46	119.74	35.28	41.78%
10,000	90.75	128.98	38.24	42.13%
11,000	97.03	138.22	41.19	42.45%
12,000	103.32	147.46	44.14	42.72%
13,000	109.61	156.70	47.09	42.96%
14,000	115.90	165.94	50.04	43.18%
15,000	122.19	175.18	53.00	43.37%
16,000	128.47	184.42	55.95	43.55%
17,000	134.76	193.66	58.90	43.71%
18,000	141.05	202.90	61.85	43.85%
19,000	147.34	212.14	64.80	43.98%
20,000	153.63	221.38	67.76	44.10%
25,000	185.07	267.58	82.52	44.59%
30,000	216.51	313.78	97.27	44.93%
35,000	247.95	359.98	112.04	45.19%
40,000	279.39	406.18	126.80	45.38%
45,000	310.83	452.38	141.56	45.54%
50,000	342.27	498.58	156.32	45.67%
60,000	376.13	548.34	172.22	45.79%
70,000	409.99	598.10	188.12	45.88%
80,000	443.85	647.86	204.02	45.97%
90,000	477.71	697.62	219.92	46.04%
100,000	511.57	747.38	235.82	46.10%
200,000	850.17	1,244.98	394.82	46.44%
300,000	1,188.77	1,742.58	553.82	46.59%
400,000	1,527.37	2,240.18	712.82	46.67%
600,000	2,204.57	3,235.38	1,030.82	46.76%
800,000	2,881.77	4,230.58	1,348.82	46.81%
1,000,000	3,558.97	5,225.78	1,666.82	46.83%
2,000,000	6,944.97	10,201.78	3,256.82	46.89%
3,000,000	10,330.97	15,177.78	4,846.82	46.92%
4,000,000	13,716.97	20,153.78	6,436.82	46.93%
5,000,000	17,102.97	25,129.78	8,026.82	46.93%

THE YORK WATER COMPANY  
GRAVITY SYSTEM  
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES  
INDUSTRIAL - MONTHLY  
2 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$63.00	\$ 80.30	\$ 17.30	27.46%
50,000	232.52	342.24	109.73	47.19%
100,000	374.07	552.44	178.38	47.69%
200,000	657.17	972.84	315.68	48.04%
300,000	940.27	1,393.24	452.98	48.18%
400,000	1,223.37	1,813.64	590.28	48.25%
500,000	1,506.47	2,234.04	727.58	48.30%
600,000	1,789.57	2,654.44	864.88	48.33%
700,000	2,072.67	3,074.84	1,002.18	48.35%
800,000	2,355.77	3,495.24	1,139.48	48.37%
900,000	2,638.87	3,915.64	1,276.78	48.38%
1,000,000	2,921.97	4,336.04	1,414.08	48.39%
2,000,000	5,752.97	8,540.04	2,787.08	48.45%
3,000,000	8,583.97	12,744.04	4,160.08	48.46%
4,000,000	11,020.97	16,363.04	5,342.08	48.47%
5,000,000	13,457.97	19,982.04	6,524.08	48.48%
6,000,000	15,894.97	23,601.04	7,706.08	48.48%
7,000,000	18,331.97	27,220.04	8,888.08	48.48%
8,000,000	20,768.97	30,839.04	10,070.08	48.49%
9,000,000	23,205.97	34,458.04	11,252.08	48.49%
10,000,000	25,642.97	38,077.04	12,434.08	48.49%
15,000,000	37,827.97	56,172.04	18,344.08	48.49%
20,000,000	50,012.97	74,267.04	24,254.08	48.50%
25,000,000	62,197.97	92,362.04	30,164.08	48.50%
30,000,000	74,382.97	110,457.04	36,074.08	48.50%
35,000,000	86,567.97	128,552.04	41,984.08	48.50%
40,000,000	98,752.97	146,647.04	47,894.08	48.50%

THE YORK WATER COMPANY  
REPUMPED SYSTEM  
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES  
INDUSTRIAL - MONTHLY  
1 1/2 INCH METERS

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES*	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$48.50	\$ 61.80	\$ 13.30	27.42%
50,000	368.47	531.98	163.52	44.38%
100,000	659.67	941.48	281.82	42.72%
200,000	1,242.07	1,760.48	518.42	41.74%
300,000	1,824.47	2,579.48	755.02	41.38%
400,000	2,406.87	3,398.48	991.62	41.20%
500,000	2,989.27	4,217.48	1,228.22	41.09%
600,000	3,571.67	5,036.48	1,464.82	41.01%
700,000	4,154.07	5,855.48	1,701.42	40.96%
800,000	4,736.47	6,674.48	1,938.02	40.92%
900,000	5,318.87	7,493.48	2,174.62	40.88%
1,000,000	5,901.27	8,312.48	2,411.22	40.86%
2,000,000	11,725.27	16,502.48	4,777.21	40.74%
3,000,000	17,549.27	24,692.48	7,143.22	40.70%
4,000,000	21,123.27	29,718.48	8,595.22	40.69%
5,000,000	24,697.27	34,744.48	10,047.22	40.68%
6,000,000	28,271.27	39,770.48	11,499.22	40.67%
7,000,000	31,845.27	44,796.48	12,951.22	40.67%
8,000,000	35,419.27	49,822.48	14,403.22	40.66%
9,000,000	38,993.27	54,848.48	15,855.22	40.66%
10,000,000	42,567.27	59,874.48	17,307.22	40.66%
15,000,000	60,437.27	85,004.48	24,567.22	40.65%
20,000,000	78,307.27	110,134.48	31,827.22	40.64%
25,000,000	96,177.27	135,264.48	39,087.22	40.64%
30,000,000	114,047.27	160,394.48	46,347.22	40.64%
35,000,000	131,917.27	185,524.48	53,607.22	40.64%
40,000,000	149,787.27	210,654.48	60,867.22	40.64%



## APPENDIX

## THE YORK WATER COMPANY

### RESPONSES TO RATE STRUCTURE AND COST OF SERVICE FILING REQUIREMENTS

- RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:
- a. A description of the allocation methods used. A comparison of the allocated cost of service by class with the present and proposed revenues. A cost of service schedule showing the Rate of Return produced by present and proposed rates by class of service.

#### RESPONSE

A description of the methods used for the cost of service study is provided on pages 2 through 5 of Exhibit No. FVIII and in Statement No. 108. A comparison of the allocated cost of service by class with the present and proposed revenues is provided on Schedule A of Exhibit No. FVIII. Schedules Band C showing the rate of return produced by present and proposed rates by customer classification are provided in Exhibit No. FVIII.

## THE YORK WATER COMPANY

### RESPONSES TO RATE STRUCTURE AND COST OF SERVICE FILING REQUIREMENTS

- RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:
- b. Indicate if the method used for establishing the allocation factors in the Cost of Service Study deviates from the previous study submitted in the last rate case. If yes, indicate which allocation factors were changed and discuss the reason for the changes.

#### RESPONSE

The methods used for establishing the allocation factors in the cost of service study have not deviated from the previous study submitted in the last case.

## THE YORK WATER COMPANY

### RESPONSES TO RATE STRUCTURE AND COST OF SERVICE FILING REQUIREMENTS

- RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:
- c. Supply the average day, the maximum day and the maximum hour deliveries to the system adjusted for storage for the test year and two prior years. Also provide workpapers, analyses, comparative data or other documentation supporting the estimated maximum day and peak hour demands by customer class reflected in the Company's cost of service study.

#### RESPONSE

Refer to Schedule F of Exhibit No. FVIII for the average day maximum day and maximum hour system deliveries for the years 2000 through 2021. See 'RS1-c Attachment' which provides support for the customer class demand factors.

THE YORK WATER COMPANY  
SUMMARY OF OBSERVED MAXIMUM DAY AND HOUR RATIOS  
FROM 1976 AND 1977 FIELD STUDIES

	<u>Maximum Day Ratio</u>	<u>Maximum Hour Ratio</u>
RESIDENTIAL		
Wilshire Hills	2.0	3.0
Prospect Street	1.4	2.6
Fayfield	2.8	6.3
COMMERCIAL & PUBLIC		
Apartments	1.6	3.3
Hotels	1.9	4.6
Country Club	1.7	7.0
Retail Stores	1.7	3.0
Schools	2.1	6.6
Hospital	1.5	2.9
INDUSTRIAL	1.5	2.7

THE YORK WATER COMPANY  
RATIO OF MAXIMUM DAY AND HOUR CONSUMPTION  
FOR RESIDENTIAL AREAS

Location	Average Day Consumption	Maximum Day		Maximum Hour	
		Consumption	Ratio	Consumption	Ratio
Wilshire Hills	92,602	187,900	2.03	11,700	3.03
Prospect Street	7,810	11,120	1.42	840	2.58
Fayfield	7,281	20,630	2.83	1,900	6.27

THE YORK WATER COMPANY  
RATIO OF MAXIMUM DAY AND HOUR CONSUMPTION  
FOR APARTMENTS

Location	Average Day Consumption	Maximum Day		Maximum Hour	
		Consumption	Ratio	Consumption	Ratio
Elm Terrace	2,123	6,400		600	
Yorkshire Apartments	22,714	37,610		3,230	
Broad Manor #1	7,284	8,700		880	
Broad Manor #2	7,321	14,373		850	
Broad Manor #3	7,934	8,480		1,000	
Total	47,376	75,563	1.5950	6,560	3.3232

THE YORK WATER COMPANY  
RATIO OF MAXIMUM DAY AND HOUR CONSUMPTION  
FOR HOTELS

Location	Average Day Consumption	Maximum Day		Maximum Hour	
		Consumption	Ratio	Consumption	Ratio
Holiday Inn	23,055	42,500		3,700	
York Valley Inn #1	23,624	35,000		3,400	
York Valley Inn #2	6,815	23,400		3,100	
Total	53,494	100,900	1.8862	10,200	4.5760



THE YORK WATER COMPANY  
RATIO OF MAXIMUM DAY AND HOUR CONSUMPTION  
FOR COUNTRY CLUB

Location	Average Day Consumption	Maximum Day		Maximum Hour	
		Consumption	Ratio	Consumption	Ratio
Country Club #1		0		0	
Country Club #2		105,100		13,000	
Country Club #3		56,700		14,700	
<b>Total</b>	<b>94,845</b>	<b>161,800</b>	<b>1.7059</b>	<b>27,700</b>	<b>7.0091</b>

THE YORK WATER COMPANY  
RATIO OF MAXIMUM DAY AND HOUR CONSUMPTION  
FOR RETAIL STORES

Location	Average Day Consumption	Maximum Day		Maximum Hour	
		Consumption	Ratio	Consumption	Ratio
Mailman's	3,646	6,230		720	
Peoples Drug	267	320		110	
Yorktowne Bootiere	51	48		20	
Watson's Gift Shop	29	100		50	
Race-0-Rama	47	130		60	
Devonos Dry Cleaning	63	90		60	
The Festive Board	373	890		240	
Queensgate Jewelers	36	73		12	
Queensgate Barber Shop	58	87		15	
Rogers Toys	23	25		11	
G. C. Murphy	592	650		120	
Squires Pub	988	1,277		172	
The Hub	81	140		30	
Pantry Pride	1,771	3,600		260	
Jay's Supermarket	2,689	2,900		340	
Green's Dairy	71,465	131,000		7,800	
Snow White Laundry	11,524	12,600		1,700	
Total	93,703	160,160	1.7092	11,720	3.0020

THE YORK WATER COMPANY  
RATIO OF MAXIMUM DAY AND HOUR CONSUMPTION  
FOR SCHOOLS

Location	Average Day Consumption	Maximum Day		Maximum Hour	
		Consumption	Ratio	Consumption	Ratio
York College: Men's Dorm	12,162	32,030		3,300	
Women's Dorm	8,202	15,950		1,970	
Admin. Bldg.	461	1,350		360	
Library	4,672	10,650		1,540	
Gym	3,424	8,300		1,990	
P.S.U. - York Campus	9,695	14,300		1,080	
York Vo-Tech	8,911	18,610		2,800	
Total	47,527	101,190	2.1291	13,040	6.5859

THE YORK WATER COMPANY  
RATIO OF MAXIMUM DAY AND HOUR CONSUMPTION  
FOR HOSPITAL

Location	Average Day Consumption	Maximum Day		Maximum Hour	
		Consumption	Ratio	Consumption	Ratio
York Hospital #1	100,467	175,120		12,800	
York Hospital #2	57,693	78,400		6,900	
York Hospital #3	50,088	82,390		9,700	
Total	208,248	306,380	1.47	24,800	2.86

THE YORK WATER COMPANY  
RATIO OF MAXIMUM DAY AND HOUR CONSUMPTION  
FOR INDUSTRIAL

Location	Average Day Consumption	Maximum Day		Maximum Hour	
		Consumption	Ratio	Consumption	Ratio
Caterpillar 6" x 10"	336,842	499,700		42,500	
Caterpillar 4"	14,556	26,700		2,400	
Sylvania 6"	333,919	438,600		32,200	
AMF (R.R. Sign)	0	0		0	
AMF (Inside of Fence)	285,796	397,300		22,300	
AMF (Main Office)	320,293	420,000		28,000	
Assoc. Wholesalers	2,032	2,200		600	
Cole Steel	19,825	26,100		1,900	
Yorktowne Paper - West	1,098	1,200		200	
Yorktowne Paper - East	184,189	285,200		18,200	
Campbell Chain	179,538	309,300		16,300	
Berg Electronics	56,532	110,700		7,500	
Progressive Typograph	2,212	3,110		550	
Charles D. Snyder	27,322	49,390		5,060	
Continental Wire	42,720	56,106		9,156	
Coyne Laundry	83,488	118,400		13,700	
L & G Potato Chips	79,819	160,810		18,890	
Medusa 2"	3,501	7,670		540	
Medusa 6"	467,683	756,240		50,900	
<b>Total</b>	<b>2,441,365</b>	<b>3,668,726</b>	<b>1.50</b>	<b>270,896</b>	<b>2.66</b>

## THE YORK WATER COMPANY

### RESPONSES TO RATE STRUCTURE AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

- d. Explain thoroughly the methodology employed if the Company distinguishes between transmission and distribution mains in its allocation of costs.

#### RESPONSE

For cost allocation purposes, mains that are 16-inch and larger are considered to be transmission mains and are allocated using Factors 3, 4 and 5, which are based on average and maximum day extra capacity demands plus the daily requirement for fire demand. Mains sized under 16-inch are considered distribution mains and are allocated using Factors 6 and 7, which are based on average and maximum hour extra capacity demands plus the hourly requirement for fire demands.

## THE YORK WATER COMPANY

### RESPONSES TO RATE STRUCTURE AND COST OF SERVICE FILING REQUIREMENTS

- RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:
- e. Provide a detailed explanation of how storage is utilized to meet base, maximum day and maximum hour demands.

#### RESPONSE

Storage facilities have been considered to be adequate if the effective volume of the facility, or groups of facilities acting together, provided sufficient volume during peak hour demands and to meet equalization needs on the maximum day and provide a fire protection reserve.

THE YORK WATER COMPANY

RESPONSES TO RATE STRUCTURE  
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

- f. Provide workpapers, calculations and supporting documentation which develop the equivalent meters and equivalent service weights reflected in the Company's cost of service study.

RESPONSE

The 5/8-inch meter equivalent and 3/4-inch service equivalent were based on an analysis of actual costs by size for the last 20 years as shown on the attached schedules.



THE YORK WATER COMPANY  
CALCULATION OF 5/8 - INCH METER DOLLAR EQUIVALENT RATIOS

Meter Size	1986-1995	1996-2000	2001-2005	2006-2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Total	20-YEARS	5/8 - inch Dollar Equivalent
<b>5/8 x 3/4-inch</b>																		
Total Cost	\$1,386,319	\$799,468	\$1,379,882	\$2,030,522	\$234,481	\$290,172	\$369,864	\$394,037	\$373,649	\$432,307	\$419,855	\$422,438	\$347,248	\$358,678	\$297,965	\$9,536,583	\$7,350,796	
Quantity	16,379	5,650	12,001	14,030	2,100	2,600	3,100	2,697	2,985	3,410	3,340	3,180	2,840	3,140	2,055	79,417	57,478	1.00
Average Cost	\$84.64	\$143.79	\$114.98	\$144.73	\$111.66	\$111.60	\$119.21	\$146.10	\$125.18	\$126.78	\$125.71	\$132.84	\$122.27	\$114.23	\$145.00	\$120.08	\$127.89	1.00
<b>3/4-inch</b>																		
Total Cost	\$3,940	\$61,195	\$280,564	\$18,957	\$6,187	\$24,851	\$9,111	\$9,815	\$13,224	\$66,549	\$65,987	\$59,486	\$71,039	\$69,634	\$119,258	\$958,797	\$813,662	
Quantity	697	296	1,586	80	40	150	50	50	65	310	310	280	346	360	520	5,092	4,099	1.55
Average Cost	\$120.43	\$206.74	\$176.97	\$236.97	\$154.67	\$165.68	\$182.22	\$196.30	\$203.44	\$214.67	\$212.86	\$214.95	\$205.31	\$193.43	\$229.34	\$188.29	\$196.90	1.55
<b>1-inch</b>																		
Total Cost	\$5,862	\$30,703	\$127,124	\$14,527	\$0	\$12,236	\$10,319	\$12,375	\$2,803	\$23,623	\$19,971	\$16,588	\$19,971	\$15,992	\$15,801	\$359,636	\$273,370	
Quantity	375	121	633	60	0	60	45	50	10	110	70	60	70	60	50	1,704	1,208	1.77
Average Cost	\$148.17	\$253.75	\$200.83	\$242.11	\$0	\$203.93	\$229.32	\$247.50	\$280.34	\$214.76	\$285.30	\$279.81	\$285.30	\$266.53	\$316.02	\$211.05	\$226.30	1.77
<b>1-1/2-inch</b>																		
Total Cost	\$9,443	\$51,110	\$70,214	\$48,406	\$8,636	\$4,404	\$40,367	\$10,755	\$24,046	\$26,945	\$23,420	\$30,050	\$31,020	\$65,331	\$35,929	\$540,074	\$419,521	
Quantity	240	87	119	99	20	10	72	17	44	45	43	52	54	130	57	1,089	762	4.30
Average Cost	\$289.35	\$587.47	\$590.03	\$488.95	\$431.79	\$440.36	\$560.66	\$632.66	\$546.50	\$598.77	\$544.85	\$577.88	\$574.44	\$502.55	\$630.33	\$495.94	\$550.55	4.30
<b>2-inch</b>																		
Total Cost	\$79,483	\$54,781	\$70,358	\$105,444	\$62,863	\$55,235	\$41,267	\$34,511	\$42,523	\$28,748	\$45,377	\$43,016	\$47,597	\$62,322	\$50,521	\$824,045	\$689,781	
Quantity	211	89	83	131	36	30	31	28	45	25	44	33	49	78	43	966	656	8.22
Average Cost	\$376.70	\$615.51	\$847.89	\$804.92	\$1,746.19	\$1,841.17	\$1,331.18	\$1,232.53	\$944.96	\$1,149.93	\$1,031.30	\$1,303.52	\$971.37	\$798.99	\$1,174.90	\$861.97	\$1,051.50	8.22
<b>3-inch</b>																		
Total Cost	\$1,117	\$79,530	\$117,764	\$147,602	\$88,289	\$24,535	\$37,536	\$14,173	\$63,694	\$38,002	\$19,189	\$17,623	\$80,400	\$62,349	\$98,334	\$970,126	\$809,480	
Quantity	69	68	48	75	40	11	16	5	28	15	8	7	32	27	37	486	349	18.14
Average Cost	\$1,775.60	\$1,169.55	\$2,453.43	\$1,968.03	\$2,207.21	\$2,230.43	\$2,352.22	\$2,834.66	\$2,270.86	\$2,533.49	\$2,398.59	\$2,517.63	\$2,512.49	\$2,309.22	\$2,657.66	\$1,996.14	\$2,319.43	18.14
<b>4-inch</b>																		
Total Cost	\$5,363	\$72,703	\$116,130	\$136,459	\$86,716	\$42,616	\$21,184	\$8,958	\$68,833	\$8,801	\$17,454	\$52,404	\$52,171	\$52,364	\$97,605	\$919,761	\$761,696	
Quantity	43	47	35	42	23	11	6	4	17	2	4	13	14	17	25	303	213	27.96
Average Cost	\$1,985.18	\$1,546.87	\$3,318.01	\$3,249.03	\$3,770.25	\$3,874.22	\$3,530.71	\$2,239.52	\$4,046.97	\$4,400.65	\$4,383.48	\$4,031.09	\$3,726.50	\$3,080.24	\$3,904.19	\$3,035.52	\$3,576.04	27.96
<b>6-inch</b>																		
Total Cost	\$5,466	\$86,482	\$68,314	\$110,656	\$51,483	\$26,567	\$0	\$20,137	\$10,048	\$46,722	\$20,512	\$16,587	\$16,587	\$63,202	\$9,816	\$545,991	\$444,043	
Quantity	16	29	12	22	8	4	0	3	4	6	2	2	2	11	3	122	77	45.09
Average Cost	\$2,216.63	\$2,982.49	\$5,776.13	\$5,029.81	\$6,435.42	\$6,641.64	\$0.00	\$6,712.38	\$2,511.97	\$7,620.34	\$10,255.98	\$8,293.50	\$8,293.50	\$5,746.51	\$3,272.02	\$4,475.34	\$5,766.79	45.09
<b>8-inch</b>																		
Estimated Cost																\$6,000	\$6,000	50.0
<b>10-inch</b>																		
Estimated Cost																\$8,000	\$8,000	66.6
<b>12-inch</b>																		
Estimated Cost																\$10,000	\$10,000	83.3

THE YORK WATER COMPANY  
CALCULATION OF 3/4 - INCH SERVICE DOLLAR EQUIVALENT RATIOS

Service Size	2001-2005	2006-2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Total	20-YEARS	3/4 - inch Dollar Equivalent
<b>3/4-inch</b>																
Total Cost	\$5,567,942	\$7,332,176	\$1,041,197	\$1,211,364	\$985,717	\$1,139,738	\$1,398,339	\$842,098	\$2,011,148	\$2,276,360	\$1,517,806	\$1,273,511	\$2,295,379	\$39,284,416	\$28,892,774	
Quantity	6,035	5,733	628	781	712	543	889	526	1,755	1,553	741	507	590	34,319	20,993	
Average Cost	922.61	1,278.94	1,657.96	1,551.04	1,384.43	2,098.96	1,572.93	1,600.95	1,145.95	1,465.78	2,048.32	2,511.86	3,890.47	1,144.68	1,376.31	1.00
<b>1-inch</b>																
Total Cost	\$141,579	\$159,601	\$108,268	\$225,714	\$107,859	\$63,669	\$168,794	\$74,006	\$142,344	\$160,736	\$314,182	\$255,511	\$211,281	\$2,499,576	\$2,137,545	
Quantity	167	172	81	196	170	62	169	55	227	283	219	94	80	2,535	1,975	
Average Cost	847.78	927.92	1,336.64	1,172.01	634.46	1,026.93	988.78	1,345.56	627.07	567.97	1,434.62	2,718.20	2,641.01	986.03	1,082.30	0.79
<b>1 1/2-inch</b>																
Total Cost	\$227,085	\$314,152	\$53,198	\$39,277	\$54,647	\$75,525	\$100,250	\$39,277	\$44,762	\$71,969	\$91,683	\$119,317	\$91,477	\$1,744,007	\$1,322,618	
Quantity	267	211	15	10	30	12	44	26	23	24	21	18	21	12,251	722	
Average Cost	850.50	1,488.87	3,546.50	3,927.74	1,821.58	6,293.71	2,278.41	1,510.67	1,946.16	2,988.73	4,365.86	6,628.72	4,356.04	1394.09	1,831.88	1.33
<b>2-inch</b>																
Total Cost	\$67,490	\$188,589	\$34,938	\$44,537	\$44,066	\$66,254	\$35,390	\$31,564	\$37,480	\$30,384	\$52,509	\$99,429	\$92,254	\$978,939	\$814,894	
Quantity	53	64	10	11	16	11	15	9	5	6	10	14	18	419	242	
Average Cost	1,273.40	2,946.70	3,493.80	4,048.85	2,754.10	5,114.95	2,359.35	3,507.14	7,495.83	5,063.95	5,250.86	7,102.09	5,125.23	2336.37	3,387.33	2.45
<b>3-inch</b>																
Total Cost	\$37,166	\$54,298	\$8,440	\$6,327	\$6,052	\$7,194	\$28,837	\$17,149	\$2,843	\$1,648	\$25,693	\$11,648	\$91,477	\$291,241	\$195,647	
Quantity	23	19	2	3	2	2	9	6	1	1	3	3	80	123	71	
Average Cost	1,616.92	2,857.79	4,219.85	2,109.13	3,025.92	3,597.23	3,204.14	2,868.09	2,842.84	1,648.20	8,564.34	3,882.67	1,143.43	2,367.82	2,755.60	2.00
<b>4-inch</b>																
Total Cost	\$77,620	\$166,251	\$43,312	\$50,416	\$20,888	\$10,791	\$83,080	\$68,527	\$72,883	\$66,622	\$64,910	\$185,630	\$157,982	\$1,252,809	\$1,056,922	
Quantity	31	43	5	9	6	3	12	8	11	10	10	9	12	284	169	
Average Cost	2,503.88	3,866.29	8,662.45	5,601.76	3,481.33	3,596.97	4,423.35	8,565.85	6,626.67	6,662.19	6,490.97	20,625.55	13,165.19	4,411.30	6,265.81	4.65
<b>6-inch</b>																
Total Cost	\$179,833	\$225,726	\$66,828	\$50,240	\$98,635	\$97,632	\$84,788	\$32,156	\$2,998	\$51,680	\$99,650	\$145,622	\$88,069	\$1,580,112	\$1,223,856	
Quantity	99	66	14	15	16	18	18	4	1	14	18	8	5	543	296	
Average Cost	1,816.49	3,420.09	4,773.41	3,349.33	6,164.68	5,424.01	4,710.42	8,039.01	2,998.05	3,691.46	5,536.09	18,202.72	17,613.77	2,909.97	4,134.65	3.00
<b>Over 6"</b>																
Total Cost	\$76,608	\$191,532	\$36,667	\$36,667	\$17,312	\$12,674	\$60,679	\$31,485	\$4,065	\$8,101	\$36,309	\$52,300	\$95,314	\$865,889	\$659,712	
Quantity	28	34	4	4	3	2	9	5	1	2	4	4	9	216	109	
Average Cost	2,736.01	5,633.28	9,166.64	9,166.64	5,770.51	6,336.91	6,742.15	6,296.94	4,065.49	4,050.62	9,077.18	13,075.10	10,590.46	4,008.75	6,052.41	4.40

## THE YORK WATER COMPANY

### RESPONSES TO RATE STRUCTURE AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

- g. Provide all workpapers and supporting documentation for the fire flow requirement and duration utilized in the cost of service study.

#### RESPONSE

The 12,300 gpm fire flow is based on the requirements recommended by the National Board of Fire Underwriters (now the American Insurance Association) for a population of 198,049 as follows:

- a. For populations of 200,000 or less,

$$Q = 1020 \sqrt{P} (1 - 0.01 \sqrt{P}).$$

Where Q is the fire draft in gpm and P is the population in thousands.

- b. For populations in excess of 200,000, Q = 12,000 gpm plus 2,000 to 8,000 gpm for a potential second fire.

The foregoing requirements were published in Volume I, "Water and Wastewater Engineering," by Fair, Geyer & Okon, published in 1966 by John Wiley & Sons, Inc. The 10-hour duration is based on the 1974 Insurance Services Office publication titled "Grading Schedule for Municipal Fire Protection".

THE YORK WATER COMPANY

RESPONSES TO RATE STRUCTURE  
AND COST OF SERVICE FILING REQUIREMENTS

- RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:
- h. Provide a breakdown of the number and size of private fire services according to the general water service class of customer.

RESPONSE

This information broken down by customer class is not readily available. See Exhibit No. FVIII-1, Schedule G for the system-wide number of private fire lines and hydrants.

THE YORK WATER COMPANY

RESPONSES TO RATE STRUCTURE  
AND COST OF SERVICE FILING REQUIREMENTS

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- i. Provide a calculation of the Company's base cost of water per unit of consumption.

RESPONSE

The calculation of the base cost of water per hundred gallons is as follows:

	<u>Gravity</u>	<u>Repumped</u>
Base Cost of Water	\$8,551,569	\$20,672,336
Pro Forma Water Consumption (Hundred Gallons)	21,329,140	38,160,750
Base Cost per Hundred Gallons	\$0.4009	\$0.5417

## THE YORK WATER COMPANY

### RESPONSES TO RATE STRUCTURE AND COST OF SERVICE FILING REQUIREMENTS

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- j. Provide a detailed cost analysis that supports the Company's customer charges, by meter size, showing all direct and indirect costs included.

#### RESPONSE

Please refer to the 'RS1-j Attachment' for the detailed cost analysis that supports the Company's customer charges. The attached also includes the cost of service by cost function.

THE YORK WATER COMPANY  
WATER OPERATIONS

CALCULATION OF CUSTOMER COSTS FOR A 5/8-INCH METER PER MONTH

Cost Function (1)	Cost of Service (2)	Number of Units (3)		Cost Per Unit (4)	Cost Per Unit Per Month (5)
Meters	\$ 8,597,314	88,340	5/8-inch Equivalents	\$ 97.32	\$ 8.11
Services	10,596,689	75,193	3/4-inch Equivalents	140.93	11.74
Billing and Collecting	5,057,682	854,579	Bills	5.92	5.92
Meter Reading	<u>261,433</u>	837,441	Meter Readings	0.31	<u>0.31</u>
Subtotal	24,513,118				26.08
Unrecovered Public Fire	<u>4,959,023</u>	88,340	5/8-inch Equivalents	56.14	<u>4.68</u>
Total	<u>\$ 29,472,141</u>				<u>\$ 30.76</u>

THE YORK WATER COMPANY  
WATER OPERATIONS

CALCULATION OF DIRECT CUSTOMER COSTS FOR A 5/8-INCH METER PER MONTH

Cost Function (1)	Direct Cost of Service* (2)	Number of Units (3)		Direct Cost Per Unit (4)	Direct Cost Per Unit Per Month (5)
Meters	\$ 2,846,189	88,340	5/8-inch Equivalents	\$ 32.22	\$ 2.69
Services	8,458,135	75,193	3/4-inch Equivalents	112.49	9.37
Billing and Collecting & Meter Reading	<u>3,391,450</u>	854,579	Bills	3.97	<u>3.97</u>
Subtotal	14,695,774				16.03
Unrecovered Public Fire	<u>4,959,023</u>	88,340	5/8-inch Equivalents	56.14	<u>4.68</u>
Total	<u>\$ 19,654,797</u>				<u>\$ 20.71</u>

\* See attached schedule

THE YORK WATER COMPANY  
WATER OPERATIONS

ANALYSIS OF DIRECT CUSTOMER COSTS

Description (1)	Total Account (2)	Allocated to Customer Costs		
		Meters (3)	Services (4)	Billing, Collecting & Meter Reading (5)
<u>Operation and Maintenance Expenses</u>				
Direct Labor:				
Operation of Meters	\$ 135,526	\$ 135,526		
Operation of Services	344,635		344,635	
Maintenance of Meters	58,737	58,737		
Maintenance of Services	137,734		\$ 137,734	
Supplies and Expenses				
Operation of Meters	38,021	38,021		
Operation of Services	98,856		98,856	
Maintenance of Meters	38,020	38,020		
Maintenance of Services	989,253		989,253	
Customer Accounting				
Billing and Collecting Labor	1,107,624			\$ 1,107,624
Meter Reading Labor	67,137			67,137
Billing and Collecting Supplies	897,385			897,385
Meter Reading Supplies	44,833			44,833
Bad Debt Expense	358,011			358,011
Other Directly Related O&M Costs				
T & D Operations & Supervision	682,399	195,972	486,427	
T & D Maintenance Supervision	176,811	50,777	126,034	
Pensions and Benefits	362,247	49,883	145,890	166,475
Worker's Compensation	63,345	8,723	25,511	29,111
Load Growth Adjustment - Customer	42,330			42,330
General Price Level Adj.	452,302	48,505	204,968	198,829
Subtotal O & M Expenses	6,095,206	624,163	2,559,309	2,911,735
<u>Depreciation Expense</u>				
Meters	955,891	955,891		
Services	1,790,837		1,790,837	
Other Directly Related Facilities				
Office Buildings	30,049	3,222	13,617	13,209
Stores, Shop & Garage	59,957	6,430	27,171	26,357
Furniture & Equipment	36,974	3,965	16,755	16,254
Enterprise Software	223,227	23,939	101,159	98,129
Transportation Equipment	141,417	15,166	64,086	62,166
Subtotal Depreciation	3,238,352	1,008,613	2,013,625	216,114



THE YORK WATER COMPANY  
WATER OPERATIONS

ANALYSIS OF DIRECT CUSTOMER COSTS

Description (1)	Total Account (2)	Allocated to Customer Costs		
		Meters (3)	Services (4)	Billing, Collecting & Meter Reading (5)
<u>Taxes, Other Than Income</u>				
PUC & OCA Assessments	122,429	21,725	67,031	33,674
Payroll Taxes	284,754	39,212	114,681	130,862
Total Taxes, Other Than Income	407,184	60,937	181,711	164,536
<u>Rate Base:</u>				
Meters	13,891,033	13,891,033		
Services	44,384,467		44,384,467	
Other Directly Related Facilities				
Office Buildings	625,358	67,063	283,392	274,903
Stores, Shop & Garage	471,037	50,514	213,459	207,065
Furniture & Equipment	143,493	15,388	65,026	63,079
Enterprise Software	1,299,912	139,402	589,078	571,432
Transportation Equipment	374,848	40,199	169,869	164,781
Deferred Taxes	(6,193,990)	(1,412,199)	(4,600,060)	(181,731)
Subtotal	54,996,159	12,791,400	41,105,231	1,099,528
Return & Income Taxes, as a Percent of Rate Base @	9.01%	4,955,031	1,152,477	3,703,490
		99,065		
Total O & M, Depreciation, Return and Taxes	\$ 14,695,774	\$ 2,846,189	\$ 8,458,135	\$ 3,391,450

**THE YORK WATER COMPANY  
WATER OPERATIONS  
COST OF SERVICE AS OF FEBRUARY 29, 2024 AT PROPOSED REVENUE LEVEL  
ALLOCATED TO COST FUNCTIONS**

Account	Factor Ref	Cost of Service	Base				Extra Capacity				Customer Facilities				Customer Accounting				Fire Protection	
			Gravity	Repumped	Gravity	Repumped	Gravity	Repumped	Meters	Services	Billing	Meter Read	Private	Public	Private	Public				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
<b>OPERATION AND MAINTENANCE EXPENSES</b>																				
<b>SOURCE OF SUPPLY EXPENSES</b>																				
Salaries and Wages																				
Operations and Supervisor	1	55,234	19,768	35,372	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28	66
Maintenance	1	418,720	149,860	268,148	-	-	-	-	-	-	-	-	-	-	-	-	-	-	209	502
Power Purchased	1	661,709	236,826	423,758	-	-	-	-	-	-	-	-	-	-	-	-	-	-	331	794
Fuel - Pumping	1	22,821	8,168	14,615	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11	27
Supplies and Miscellaneous Expenses																				
Operations	1	130,854	46,833	83,799	-	-	-	-	-	-	-	-	-	-	-	-	-	-	65	157
Maintenance	1	217,872	77,976	139,525	-	-	-	-	-	-	-	-	-	-	-	-	-	-	109	261
TOTAL SOURCE OF SUPPLY EXPENSES		1,507,210	539,431	965,217	-	-	-	-	-	-	-	-	-	-	-	-	-	-	754	1,809
<b>WATER TREATMENT EXPENSES</b>																				
Salaries and Wages																				
Operations and Supervisor	3	1,071,723	252,391	451,517	-	234,386	-	-	-	-	-	-	-	-	-	-	-	-	322	857
Maint. of Purification Equipment	3	134,101	31,581	56,497	-	29,328	-	-	-	-	-	-	-	-	-	-	-	-	40	107
Maint. of Structures	3	105,517	24,849	44,454	-	23,077	-	-	-	-	-	-	-	-	-	-	-	-	32	84
Maintenance Supervisor	3	7,257	1,709	3,058	-	1,587	-	-	-	-	-	-	-	-	-	-	-	-	2	6
Power Purchased	1	26,162	9,363	16,754	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13	31
Fuel - Pumping	1				-		-	-	-	-	-	-	-	-	-	-	-	-		
Chemicals	1	792,754	283,727	507,680	-	-	-	-	-	-	-	-	-	-	-	-	-	-	396	951
Supplies and Miscellaneous Expenses																				
Operations and Supervisor	3	552,213	130,046	232,647	-	120,769	-	-	-	-	-	-	-	-	-	-	-	-	166	442
Maint. of Purification Struct. & Equip	3	322,954	76,056	136,060	-	70,630	-	-	-	-	-	-	-	-	-	-	-	-	97	258
TOTAL WATER TREATMENT EXPENSES		3,012,681	809,722	1,448,667	-	479,776	-	-	-	-	-	-	-	-	-	-	-	-	1,068	2,738
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>																				
Salaries and Wages - Operations	17	1,253,008	84,327	214,264	-	140,462	-	-	-	-	-	-	-	-	-	-	-	-	52,877	159,633
Operations and Supervisor	15	364,230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,596	-
Operation of Service Lines	14	135,526	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operation of Meters																				
Salaries and Wages - Maintenance	12	321,513	68,096	137,672	-	72,437	-	-	-	-	-	-	-	-	-	-	-	-	1,865	5,723
Maintenance of Structures and Equip	4	9,034	4,790	2,494	-	9,228	-	-	-	-	-	-	-	-	-	-	-	-	678	1,072
Maintenance of Mains - Trans. Gravity	5	33,422	-	17,713	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,577	4,903
Maintenance of Mains - Trans. Repumt	6	83,990	30,934	26,020	-	91,418	-	-	-	-	-	-	-	-	-	-	-	-	10,465	16,571
Maintenance of Mains - Dist. Gravity	7	295,087	-	108,621	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,135	71,913
Maintenance of Mains - Dist. Repump	15	145,566	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,831	-
Maintenance of Services	14	58,737	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance of Meters & MIU's	13	96,428	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance of Hydrants	17	235,262	15,833	40,230	-	26,373	-	-	-	-	-	-	-	-	-	-	-	-	9,928	29,972
Maintenance Supervisor	2	470,368	-	469,474	-	-	-	-	-	-	-	-	-	-	-	-	-	-	235	659
Purchased Power - Booster Stations																				
Supplies and Miscellaneous Expense																				
Operations and Supervisor	17	303,557	20,429	51,908	-	34,029	-	-	-	-	-	-	-	-	-	-	-	-	12,810	38,673
Operation of Meters	14	38,021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operation of Services	15	104,477	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,621	-
Maintenance of Structures	12	179,773	38,076	76,979	-	40,503	-	-	-	-	-	-	-	-	-	-	-	-	1,043	3,200
Maintenance of Mains - Trans. Gravity	4	16,499	8,748	4,555	-	16,853	-	-	-	-	-	-	-	-	-	-	-	-	1,237	1,958
Maintenance of Mains - Trans. Repumt	5	61,039	-	32,351	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,881	8,954
Maintenance of Mains - Dist. Gravity	6	153,396	56,496	-	-	166,961	-	-	-	-	-	-	-	-	-	-	-	-	19,113	30,265
Maintenance of Mains - Dist. Repump	7	538,932	-	198,381	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42,252	131,338

**THE YORK WATER COMPANY  
WATER OPERATIONS  
COST OF SERVICE AS OF FEBRUARY 29, 2024 AT PROPOSED REVENUE LEVEL  
ALLOCATED TO COST FUNCTIONS**

Account	Factor Ref	Cost of Service	Base			Extra Capacity			Customer Facilities			Customer Accounting			Fire Protection	
			Gravity (4)	Repumped (5)	Gravity (6)	Repumped (7)	Gravity (8)	Meters (9)	Services (10)	Billing (11)	Meter Read (12)	Private (13)	Public (14)			
Maintenance of Services	15	1,045,501	-	-	-	-	-	-	-	989,253	-	-	-	56,248	-	
Maintenance of Meters & MIU's	14	38,020	-	-	-	-	-	-	-	-	-	-	-	-	-	
Maintenance of Hydrants	13	45,957	-	-	-	-	-	-	-	-	-	-	-	-	-	
Maintenance Genera	17	168,047	11,310	28,736	6,991	18,838	21,157	52,515	-	-	-	-	7,092	-	45,957	
<b>TOTAL TRANSMISSION &amp; DISTRIBUTION</b>		<b>6,195,390</b>	<b>339,039</b>	<b>1,376,330</b>	<b>217,815</b>	<b>617,101</b>	<b>517,052</b>	<b>2,182,939</b>	-	-	-	-	<b>276,484</b>	-	<b>668,629</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>																
Salaries and Wages	19	1,130,113	-	-	-	-	-	-	-	-	1,107,624	-	20,681	-	1,808	
Customer Billing Acctg & collecting	20	67,137	-	-	-	-	-	-	-	-	-	67,137	-	-	-	
Meter Reading																
Supplies and Miscellaneous Expense	19	915,606	-	-	-	-	-	-	-	-	897,385	-	16,756	-	1,465	
Customer Billing Acctg & Collecting	20	44,833	-	-	-	-	-	-	-	-	-	44,833	-	-	-	
Meter Reading																
<b>TOTAL CUSTOMER ACCOUNTS</b>		<b>2,157,689</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,005,009</b>	<b>111,970</b>	<b>37,437</b>	<b>-</b>	<b>3,273</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>																
Salaries and Wages	21	2,736,130	288,935	591,825	122,579	275,255	129,693	548,047	503,448	28,182	79,074	169,093	526	526	1,124	
General Office Employees	21	18,190	1,921	3,934	815	1,830	862	3,643	3,347	187	108	232	39	39	232	
Maint. of Other Structures	21	3,748	396	811	168	377	178	751	690	39	108	22,293	39	39	54,495	
Maint. of Office Equipment	22	854,155	94,882	192,099	40,145	88,149	49,883	145,890	157,165	9,310	22,293	54,495	108	108	113,684	
Pensions and 401k Expenses	22	1,781,874	198,144	400,743	83,748	183,889	104,061	304,344	327,865	19,422	46,507	113,684	108	108	14,865	
Other Employee Benefits																
Supplies and Miscellaneous Expense	21	240,534	25,400	52,028	10,776	24,198	11,401	48,179	44,258	2,478	6,951	14,865	7,696	7,696	16,457	
General Corporate Expenses	21	266,294	28,121	57,599	11,930	26,789	12,622	53,339	48,998	2,743	7,696	16,457	7,696	7,696	16,457	
Maintenance of Other Struct., Equip.																
Contractual Services																
Accounting	21	235,801	24,901	51,004	10,564	23,722	11,177	47,231	43,387	2,429	6,815	14,572	2,429	2,429	9,251	
Legal	21	149,692	15,807	32,378	6,706	15,059	7,095	29,983	27,543	1,542	4,326	9,251	1,542	1,542	6,669	
Other	21	107,912	11,396	23,341	4,834	10,856	5,115	21,615	19,856	1,111	3,119	6,669	1,111	1,111	6,669	
Insurance																
Automobile	21	36,350	3,839	7,863	1,628	3,657	1,723	7,281	6,688	374	1,051	2,246	374	374	2,246	
General Liability	21	779,418	82,307	168,588	34,918	78,409	36,944	156,117	143,413	8,028	22,525	48,168	8,028	8,028	48,168	
Workers' Compensation	22	149,364	16,609	33,592	7,020	15,414	8,723	25,511	27,483	1,628	3,898	9,529	1,628	1,628	9,529	
Other	21	392,712	41,470	84,944	17,594	39,507	18,615	78,660	72,259	4,045	11,349	24,270	4,045	4,045	24,270	
Amortization of Rate Case Expense	25	238,125	28,456	68,794	10,978	32,075	11,430	35,266	16,835	881	9,049	24,360	881	881	24,360	
Bad Debt Expense	30	358,011	-	-	-	-	-	-	358,011	-	-	-	-	-	-	
Miscellaneous Expenses																
Directors' Fees	21	429,110	45,314	92,816	19,224	43,168	20,340	85,951	78,956	4,420	12,401	28,519	4,420	4,420	28,519	
Injuries and Damages	21	1,342	142	290	60	135	64	269	247	14	39	83	14	14	83	
Administrative & General Transferred	21	(755,413)	(79,772)	(163,396)	(33,843)	(75,995)	(35,807)	(151,309)	(138,996)	(7,781)	(21,831)	(46,685)	(7,781)	(7,781)	(46,685)	
Pension Expenses	22	1,556,000	173,027	349,944	73,132	160,579	90,870	265,765	286,304	16,960	40,612	99,273	16,960	16,960	99,273	
Other Miscellaneous	21	245,887	25,966	53,185	11,016	24,736	11,655	49,251	45,243	2,533	7,106	15,196	2,533	2,533	15,196	
<b>TOTAL ADMINISTRATIVE AND GENERAL</b>		<b>9,825,236</b>	<b>1,027,361</b>	<b>2,102,385</b>	<b>433,992</b>	<b>971,811</b>	<b>496,645</b>	<b>1,755,784</b>	<b>2,073,000</b>	<b>98,546</b>	<b>263,614</b>	<b>603,401</b>	<b>98,546</b>	<b>263,614</b>	<b>603,401</b>	
Adjustment for Change in Load Growth	19	43,190	-	-	-	-	-	-	42,330	-	790	69	-	790	69	
Customer Related	1	40,722	14,574	26,078	-	-	-	-	-	-	20	49	-	20	49	
Power and Chemicals																
Amortization of Acquisitions Adjs.	23	(18,809)	(2,321)	(5,904)	(982)	(3,087)	(702)	(2,285)	(85)	(6)	(897)	(2,541)	(6)	(897)	(2,541)	
Low Income Customer Assistance	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Adjustment for General Price Level	21	1,023,307	108,061	221,341	45,844	102,945	48,505	204,968	188,289	10,540	29,574	63,240	10,540	29,574	63,240	
<b>TOTAL OPERATION AND MAINTENANCE</b>		<b>23,786,617</b>	<b>2,835,866</b>	<b>6,134,115</b>	<b>967,381</b>	<b>2,168,546</b>	<b>1,061,500</b>	<b>4,141,406</b>	<b>4,308,544</b>	<b>221,050</b>	<b>608,843</b>	<b>1,340,668</b>	<b>221,050</b>	<b>608,843</b>	<b>1,340,668</b>	

**THE YORK WATER COMPANY  
WATER OPERATIONS  
COST OF SERVICE AS OF FEBRUARY 29, 2024 AT PROPOSED REVENUE LEVEL  
ALLOCATED TO COST FUNCTIONS**

Account (1)	Factor Ref (2)	Cost of Service (3)	Base			Extra Capacity			Customer Facilities			Customer Accounting			Fire Protection	
			Gravity (4)	Repumped (5)	Gravity (6)	Repumped (7)	Gravity (8)	Services (9)	Billing (10)	Meter Read (11)	Private (12)	Public (13)				
<b>DEPRECIATION EXPENSE</b>																
Collecting & Impounding Reservoir	1	1,535,227	549,458	983,159	-	-	-	-	-	-	-	-	-	-	768	1,842
Lake, River and Other Intakes	3	72,503	17,074	30,546	8,947	15,856	-	-	-	-	-	-	-	-	22	58
Wells and Springs	3	2,742	646	1,155	338	600	-	-	-	-	-	-	-	-	1	2
Supply Mains	3	167,430	39,430	70,538	20,661	36,617	-	-	-	-	-	-	-	-	50	134
Other Water Source Structures	3	4,198	989	1,769	518	918	-	-	-	-	-	-	-	-	1	3
Power and Pumping Structures																
Pumping Station	3	321,360	75,680	135,389	39,656	70,281	-	-	-	-	-	-	-	-	96	257
Booster - Max Day	5	48,322	-	25,611	-	13,342	-	-	-	-	-	-	-	-	2,281	7,089
Booster - Max Hour	7	13,585	-	5,001	-	4,209	-	-	-	-	-	-	-	-	1,065	3,311
Purification Buildings:																
Distr. Reservoirs and Standpipes	3	122,342	28,812	51,543	15,097	26,756	-	-	-	-	-	-	-	-	37	98
Basins	9	94,158	16,026	28,671	13,625	23,973	-	-	-	-	-	-	-	-	3,380	8,484
Standpipe - Gravity	10	9,438	4,481	-	3,769	-	-	-	-	-	-	-	-	-	460	729
Standpipes - Repumped	11	1,185,037	-	562,300	-	473,185	-	-	-	-	-	-	-	-	36,381	113,171
Office Buildings	21	67,984	7,179	14,705	3,046	6,839	3,222	13,617	12,509	700	1,965	4,201	8,383	1,351	460	
Stores, Shop and Garage Bldgs.	21	135,650	14,325	29,341	6,077	13,646	6,430	27,171	24,960	1,397	3,920	8,383	1,351	460		
Misc. Structures and Improv.	21	21,868	2,309	4,730	980	2,200	1,037	4,380	4,024	225	632	1,351	460	111		
Electric Pumping Equipment																
Pumping Station	3	138,646	32,651	58,411	17,109	30,322	-	-	-	-	-	-	-	-	42	111
Booster - Max Day	5	34,241	-	18,148	-	9,454	-	-	-	-	-	-	-	-	1,616	5,023
Booster - Max Hour	7	14,119	-	5,197	-	4,374	-	-	-	-	-	-	-	-	1,107	3,441
Oil Engine Pumping Equipment	3	35,776	8,425	15,072	4,415	7,824	-	-	-	-	-	-	-	-	11	29
Power Generation Equipment	3	92,972	21,895	39,169	11,473	20,333	20,333	74	28	74	28	74	28	74	28	74
Purification System	3	575,438	135,516	242,432	71,009	125,848	-	-	-	-	-	-	-	-	173	460
Laboratory Equipment	3	6,107	1,438	2,573	754	1,336	-	-	-	-	-	-	-	-	2	5
Mains and Accessories																
Transmission - Supply	3	126,381	29,763	53,244	15,595	27,640	-	-	-	-	-	-	-	-	38	101
Transmission - Gravity	4	133,312	70,682	-	36,807	-	-	-	-	-	-	-	-	-	9,998	15,824
Transmission - Repumped	5	493,200	261,396	136,173	-	4,374	-	-	-	-	-	-	-	-	23,279	72,352
Distribution - Gravity	6	671,153	247,186	874,505	207,923	736,000	-	-	-	-	-	-	-	-	83,626	132,418
Distribution - Repumped	7	2,375,726	-	874,505	-	736,000	-	-	-	-	-	-	-	-	186,257	578,964
Services	15	1,892,662	-	-	-	-	-	-	-	-	-	-	-	-	101,825	-
Meters	14	955,891	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Hydrants	13	408,920	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Back Flow Preventers	15	16,790	-	-	-	-	-	-	-	-	-	-	-	-	903	408,920
Office Furniture and Equipment	21	83,652	8,834	18,094	3,748	8,415	8,415	16,755	15,392	862	2,418	5,170	3,211	903	408,920	
Enterprise Software	21	505,038	53,332	109,240	22,626	50,807	50,807	101,159	92,927	5,202	14,596	31,211	9,246	101,159	31,211	
Transportation Equipment	21	319,948	33,787	69,205	14,334	32,187	32,187	64,086	58,870	3,295	9,246	19,773	9,246	64,086	19,773	
Stores Equipment	21	16,517	1,744	3,573	740	1,662	1,662	3,308	3,039	170	477	1,021	477	3,308	1,021	
Shop Equipment	21	2,550	269	552	114	257	257	511	469	26	74	158	74	511	158	
Tools and Work Equip. - General	21	31,853	3,364	6,890	1,427	3,204	3,204	6,380	5,861	328	921	1,969	921	6,380	1,969	
Power Operated Equipment	21	7,963	841	1,722	357	801	801	1,595	1,465	82	230	492	230	1,595	492	
Communication Equipment	21	190,859	20,155	41,283	8,550	19,200	19,200	38,229	35,118	1,966	5,516	11,795	5,516	38,229	11,795	
Miscellaneous Equipment	21	29,425	3,107	6,365	1,318	2,960	2,960	5,894	5,414	303	850	1,818	850	5,894	1,818	
<b>TOTAL DEPRECIATION EXPENSE</b>		<b>12,960,982</b>	<b>1,429,396</b>	<b>3,771,527</b>	<b>531,011</b>	<b>1,907,218</b>	<b>1,022,882</b>	<b>2,089,809</b>	<b>260,048</b>	<b>14,557</b>	<b>494,290</b>	<b>1,440,244</b>	<b>494,290</b>	<b>1,440,244</b>		

**THE YORK WATER COMPANY  
WATER OPERATIONS  
COST OF SERVICE AS OF FEBRUARY 29, 2024 AT PROPOSED REVENUE LEVEL  
ALLOCATED TO COST FUNCTIONS**

Account	Factor Ref	Cost of Service	Base				Extra Capacity			Customer Facilities			Customer Accounting		Fire Protection	
			Gravity (4)	Repumped (5)	Gravity (6)	Repumped (7)	Meters (8)	Services (9)	Billing (10)	Meter Read (11)	Private (12)	Public (13)				
<b>TAXES OTHER THAN INCOME</b>																
Public Utility Realty	24	269,141	33,293	84,187	14,076	43,870	10,120	33,051	1,642	81	12,757	36,065				
P.U.C. and O.C.A. Assessments	25	452,604	54,086	130,757	20,865	60,966	21,725	67,031	31,999	1,675	17,199	46,301				
Payroll Taxes	22	671,432	74,663	151,005	31,557	69,292	39,212	114,681	123,543	7,319	17,524	42,837				
Other Taxes	22	94,342	10,491	21,218	4,434	9,736	5,510	16,114	17,359	1,028	2,462	6,019				
<b>TOTAL TAXES OTHER THAN INCOME</b>		<b>1,487,519</b>	<b>172,533</b>	<b>387,167</b>	<b>70,933</b>	<b>183,864</b>	<b>76,566</b>	<b>230,875</b>	<b>174,543</b>	<b>10,102</b>	<b>49,943</b>	<b>131,223</b>				
<b>INCOME TAXES</b>																
	24	3,769,035	466,230	1,178,954	197,121	614,353	141,716	462,838	22,991	1,131	178,652	505,051				
<b>UTILITY INCOME AVAILABLE FOR RETURN</b>		<b>27,821,190</b>	<b>3,441,481</b>	<b>8,702,468</b>	<b>1,455,048</b>	<b>4,534,854</b>	<b>1,046,077</b>	<b>3,416,442</b>	<b>169,709</b>	<b>8,346</b>	<b>1,318,724</b>	<b>3,728,039</b>				
<b>TOTAL COST OF SERVICE</b>		<b>69,825,343</b>	<b>8,345,506</b>	<b>20,174,231</b>	<b>3,221,493</b>	<b>9,408,835</b>	<b>3,348,740</b>	<b>10,341,370</b>	<b>4,935,836</b>	<b>255,187</b>	<b>2,650,452</b>	<b>7,145,224</b>				
Less: Other Water Revenues	25	(1,142,025)	(136,472)	(329,931)	(52,647)	(153,831)	(54,817)	(169,134)	(80,741)	(4,225)	(43,397)	(116,829)				
Reallocation of Public Fire	26	(971,278)	-	-	-	-	-	-	-	-	-	(971,278)				
Unrecovered Public Fire - Gravity	27	(3,987,745)	-	-	-	-	-	-	-	-	-	(3,987,745)				
Unrecovered Public Fire - Repumped	28	971,278	-	-	-	-	971,278	-	-	-	-	-				
Reallocate Public Fire - Gravity	29	3,987,745	-	-	-	-	3,987,745	-	-	-	-	-				
<b>TOTAL COST OF SERVICE RELATED TO SALES OF WATER</b>		<b>68,683,318</b>	<b>8,209,034</b>	<b>19,844,300</b>	<b>3,168,846</b>	<b>9,255,004</b>	<b>8,252,946</b>	<b>10,172,236</b>	<b>4,855,095</b>	<b>250,961</b>	<b>2,607,056</b>	<b>2,069,372</b>				
Plus Unrecovered Wastewater Cost of Service	18	2,670,856	342,535	828,036	132,225	386,180	344,368	424,453	202,587	10,472	-	-				
<b>TOTAL COST OF SERVICE</b>		<b>\$ 71,354,174</b>	<b>\$ 8,551,569</b>	<b>\$ 20,672,336</b>	<b>\$ 3,301,071</b>	<b>\$ 9,641,184</b>	<b>\$ 8,597,314</b>	<b>\$ 10,596,689</b>	<b>\$ 5,057,682</b>	<b>\$ 261,433</b>	<b>\$ 2,607,056</b>	<b>\$ 2,069,372</b>				

THE YORK WATER COMPANY

FACTOR 24. ORIGINAL COST MEASURE OF VALUE RATE BASE ALLOCATED TO COST FUNCTIONS

Account (1)	Factor Ref (2)	Cost of Service (3)	Base			Extra Capacity			Customer Facilities			Customer Accounting			Fire Protection		
			Gravity (4)	Re pumped (5)	Gravity (6)	Re pumped (7)	Gravity (8)	Meters (9)	Services (9)	Billing (10)	Meter Read (11)	Private (12)	Public (13)				
<b>NONDEPRECIABLE PLANT</b>																	
Organization	23	5,302	654	1,664	277	870	198	644	24	2	253	716					
Franchises and Consents	23	4,918	607	1,544	257	807	183	598	22	1	235	664					
Water Rights	1	39,972	14,306	25,988	-	-	-	-	-	-	48	20					
Reservoir Land	1	858,813	307,369	549,984	-	-	-	-	-	-	429	1,031					
Power and Pumping Land																	
Pumping Station	3	874,250	205,886	388,322	191,199	-	-	-	-	-	262	699					
Booster - Max Day	5	158,866	84,199	43,863	-	-	-	-	-	-	7,498	23,306					
Booster - Max Hour	7	45,406	16,714	14,067	-	-	-	-	-	-	3,560	11,065					
Purification Land	3	53,459	12,590	6,597	11,691	-	-	-	-	-	16	43					
T & D Land and Rights of Way	3	142,463	33,550	17,580	31,157	-	-	-	-	-	43	114					
Distr. Reservoir & Standpipe Land																	
Standpipes - Gravity	10	9,747	4,628	-	-	-	-	-	-	-	475	752					
Standpipes - Repumped	11	417,748	198,221	166,807	-	-	-	-	-	-	12,825	39,895					
Office Land	21	115,023	12,146	24,879	11,571	5,452	23,039	5,452	21,164	1,185	3,324	7,108					
Stores, Shop and Garage Land	21	135,845	14,345	29,383	13,666	6,439	27,210	6,439	24,995	1,399	3,926	8,395					
TOTAL NONDEPRECIABLE PLANT		2,861,811	606,081	1,383,050	485,697	147,723	51,490	12,272	46,206	2,587	32,866	93,837					
<b>DEPRECIABLE PLANT</b>																	
Collecting & Impounding Reservoir	1	44,975,889	16,096,871	28,802,559	-	-	-	-	-	-	-	-	-	-	-	-	-
Lake, River and Other Intake	3	2,172,426	511,606	268,077	475,110	-	-	-	-	-	22,488	53,971					
Wells and springs	3	57,175	24,088	7,055	12,504	-	-	-	-	-	652	1,738					
Supply Mains	3	9,057,017	2,132,928	1,117,636	1,980,770	-	-	-	-	-	2,717	7,246					
Other Water Source Structure	3	127,319	29,984	53,639	27,845	-	-	-	-	-	38	102					
Power and Pumping Structures																	
Pumping Station	3	11,925,550	2,808,467	5,024,234	2,608,118	-	-	-	-	-	3,578	9,540					
Booster - Max Day	5	998,309	529,104	275,633	-	-	-	-	-	-	47,120	146,452					
Booster - Max Hour	7	325,310	119,747	100,781	-	-	-	-	-	-	25,504	79,278					
Purification Buildings	3	3,241,064	763,271	399,947	708,821	-	-	-	-	-	972	2,593					
Distr. Reservoirs and Standpipe																	
Basins	9	2,880,466	490,255	877,102	733,367	-	-	-	-	-	103,409	259,530					
Standpipe - Gravity	10	21,734	10,319	8,678	-	-	-	-	-	-	1,058	1,678					
Standpipes - Repumped	11	11,748,443	5,574,636	4,691,153	-	-	-	-	-	-	360,677	1,121,976					
Office Buildings	21	1,414,836	149,407	306,029	142,333	67,063	283,392	67,063	260,330	14,573	40,889	87,437					
Stores, Shop and Garage Bldgs.	21	1,065,695	112,537	230,510	47,743	50,514	213,459	50,514	196,088	10,977	30,799	65,860					
Misc. Structures and Improv.	21	241,313	25,483	52,196	24,276	11,438	48,335	11,438	44,402	2,486	6,974	14,913					
Electric Pumping Equipment																	
Pumping Station	3	3,358,983	791,041	1,415,140	734,610	-	-	-	-	-	1,008	2,687					
Booster - Max Day	5	829,552	439,663	229,039	-	-	-	-	-	-	39,155	121,695					
Booster - Max Hour	7	342,060	125,912	105,970	-	-	-	-	-	-	26,817	83,360					
Oil Engine Pumping Equipment	3	640,205	150,768	79,001	140,013	-	-	-	-	-	192	512					
Power Generation Equipment	3	2,111,083	497,160	889,399	461,694	-	-	-	-	-	633	1,689					
Purification System	3	12,950,620	3,049,871	5,456,096	1,598,107	2,832,301	-	-	-	-	3,885	10,360					
Laboratory Equipment	3	86,844	20,452	36,587	18,993	-	-	-	-	-	26	69					
Mains and Accessories																	
Transmission - Supply	3	11,016,442	2,594,372	4,641,227	2,409,296	-	-	-	-	-	3,305	8,813					
Transmission - Gravity	4	7,555,945	4,006,162	2,086,196	-	-	-	-	-	-	566,696	896,891					
Transmission - Repumped	5	27,953,899	14,815,566	9,958,417	7,718,072	-	-	-	-	-	1,319,424	4,100,837					
Distribution - Gravity	6	32,144,664	11,838,880	42,018,969	35,363,968	-	-	-	-	-	4,005,225	6,342,142					
Distribution - Repumped	7	114,150,963	46,908,124	24,276	-	-	-	-	-	-	8,949,435	27,818,590					
Services	15	46,908,124	-	-	-	-	-	-	-	-	2,523,657	-					
Meters	14	13,891,033	-	-	-	-	-	-	-	-	13,891,033	-					
Fire Hydrants	13	10,143,036	-	-	-	-	-	-	-	-	-	-					
Back Flow Preventers	15	438,181	-	-	-	-	-	-	-	-	23,574	-					
Office Furniture and Equipment	21	324,645	34,283	70,221	32,659	15,388	65,026	15,388	59,735	3,344	9,382	20,063					
Enterprise Software	21	2,940,978	310,567	636,134	285,862	139,402	589,078	139,402	541,140	30,292	84,994	181,752					
Transportation Equipment	21	846,073	89,557	183,438	85,316	40,199	169,889	40,199	156,045	8,735	24,509	52,411					
Stores Equipment	21	103,131	10,891	22,307	10,375	4,888	20,657	4,888	18,976	1,062	2,980	6,373					

THE YORK WATER COMPANY  
FACTOR 24. ORIGINAL COST MEASURE OF VALUE RATE BASE  
ALLOCATED TO COST FUNCTIONS

Account (1)	Factor Ref (2)	Cost of Service (3)	Base			Extra Capacity			Customer Facilities			Customer Accounting			Fire Protection	
			Gravity (4)	Repumped (5)	Gravity (6)	Repumped (7)	Meters (8)	Services (9)	Billing (10)	Meter Read (11)	Private (12)	Public (13)				
Shop Equipment	21	45,862	4,843	9,920	2,055	4,614	9,186	8,439	472	1,325	2,834					
Tools and Work Equip	21	389,890	41,172	84,333	17,467	39,223	18,481	78,095	4,016	11,268	24,095					
Power Operated Equipment	21	86,588	9,144	18,729	3,879	8,711	4,104	17,344	892	2,502	5,351					
Communication Equipment	21	1,428,795	150,881	309,048	64,010	143,737	67,725	286,188	14,717	41,292	88,300					
Miscellaneous Equipment	21	225,976	23,969	49,095	10,169	22,834	10,759	45,463	2,338	6,560	14,027					
TOTAL DEPRECIABLE PLANT		381,169,118	46,768,603	119,181,772	19,880,826	62,545,204	14,323,168	46,625,165	93,903	18,294,739	51,778,249					
<b>TOTAL UTILITY PLANT</b>		384,030,929	47,374,684	120,564,823	20,028,550	63,030,901	14,335,441	46,676,656	96,490	18,327,605	51,872,086					
<b>OTHER RATE BASE ELEMENTS</b>																
Materials and Supplies	23	1,520,534	187,634	477,296	79,372	249,520	56,716	184,745	456	72,529	205,424					
Cash Working Capital	23	3,070,957	324,293	664,248	137,579	308,938	145,563	615,113	31,631	88,751	189,785					
Deferred Income Taxes	23	(37,860,573)	(4,671,995)	(11,884,434)	(1,976,322)	(6,212,920)	(1,412,199)	(4,600,060)	(170,373)	(1,805,949)	(5,114,963)					
Funds Supplied Through Customers																
Advances Not Expended	7	(1,475,804)	-	(543,243)	-	(457,204)	-	-	-	(115,703)	(359,653)					
Taxes on Deposits for Advances	23	1,403,563	173,200	440,579	73,266	230,325	52,353	170,533	421	66,950	189,621					
Acquisition Adjustments	23	(65,018)	(8,393)	(21,351)	(3,551)	(11,162)	(2,537)	(6,264)	(20)	(3,244)	(9,189)					
Total Other Rate Base Elements		(33,409,341)	(3,995,262)	(10,866,906)	(1,689,656)	(5,892,503)	(1,160,104)	(3,637,933)	407,536	(1,696,667)	(4,898,975)					
<b>TOTAL ORIGINAL COST MEASURE OF VALUE</b>		\$ 350,621,588	\$ 43,379,422	#####	\$ 18,338,894	\$ 57,138,398	\$ 13,175,337	\$ 43,038,722	\$ 2,131,229	\$ 117,619	\$ 46,973,111					

THE YORK WATER COMPANY

RESPONSES TO RATE STRUCTURE  
AND COST OF SERVICE FILING REQUIREMENTS

RS2. Provide a listing of negotiated special rate contracts which includes a comparison of revenues under special rate contracts and under tariff rates. Provide the cost of service treatment of any deficiency in revenues resulting from the negotiated special rate contracts.

RESPONSE

There are no negotiated special rate contracts that are not under a tariff rate.



THE YORK WATER COMPANY  
YORK, PENNSYLVANIA

WASTEWATER OPERATIONS  
COST OF SERVICE ALLOCATION STUDY  
AS OF FEBRUARY 29, 2024

*Prepared by:*



**GANNETT FLEMING**

**Excellence Delivered As Promised**

THE YORK WATER COMPANY  
York, Pennsylvania

WASTEWATER OPERATIONS  
COST OF SERVICE ALLOCATION STUDY  
AS OF FEBRUARY 29, 2024

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania



**Gannett Fleming**  
**Valuation and Rate Consultants, LLC**

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May 27, 2022

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

Attention Mr. Matthew E. Poff  
Chief Financial Officer

Ladies and Gentlemen:

Pursuant to your request, we have conducted a wastewater operations cost of service allocation study based on proforma revenue requirements estimated for the test year ended February 29, 2024, and have prepared proposed rate schedules designed to produce the pro forma revenue requirements.

The attached report presents the results of the study, as well as supporting schedules which set forth the detailed cost allocation calculations. Schedule A presents a comparison of the cost of service by customer classification with the pro forma revenues produced by each classification under present and proposed rates.

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink, appearing to read "C. Heppenstall".

CONSTANCE E. HEPPENSTALL  
Senior Project Manager, Rate Studies

A handwritten signature in black ink, appearing to read "G. R. Herbert".

GREGORY R. HERBERT  
Analyst, Rate Studies

CEH:mle  
070998.200

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COST OF SERVICE ALLOCATION STUDY

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RESPONSES TO RATE STRUCTURE AND  
COST OF SERVICE FILING REQUIREMENTS

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WASTEWATER OPERATIONS  
COST OF SERVICE ALLOCATION STUDY

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
COST OF SERVICE ALLOCATION STUDY  
AS OF FEBRUARY 29, 2024  
AND PROPOSED CUSTOMER RATES

PLAN OF REPORT

The reports set forth the results of the cost of service allocation study for the Wastewater Operations based on pro forma costs as of February 29, 2024, for The York Water Company. The introduction contains statements with respect to the basis of the study, the procedures employed, and a summary of the results of the study. Schedule A summarizes the cost allocation for the wastewater operations and total revenues under present and proposed rates. Cost of Service by Customer Classification presents detailed schedules of the allocation of costs to customer classifications, as well as the basis for the allocations. Schedule F, Comparisons of Present and Proposed Customer Rates, sets forth the proposed rate schedules for wastewater service.

BASIS OF STUDY

The method used for the allocation of wastewater cost of service incorporates the functional cost allocation methodology described in the text "Financing and Charges for Wastewater Systems", Manual of Practice No. 27, published by the Water Environment

Federation. This method is recognized for allocating the cost of providing wastewater service to customer classifications in proportion to the classifications' use of the commodity, facilities, and services. It is generally accepted as a sound method for allocating the cost of wastewater service. Under the functional cost method, costs are assigned to cost components using predominant operational purposes as cost-causative factors.

Each element of the cost of service is allocated to customer classifications according to the functional categories. The cost functions are flow, infiltration and inflow (I&I), customer facilities and customer accounting. The functional costs are allocated to customer classifications based on the amount of flow contributed to the system, the amount of I&I allocated to each class, and the number and relative size of customers.

The results of the allocation of wastewater cost of service is summarized on Schedule A, column 4. The cost allocation results can be compared with revenues under present and proposed rates in columns 6 and 8 of Schedule A. The proposed increase and percentage increase in revenues are shown in columns 10 and 11.

The cost of service by customer classification is developed in Schedule D. The allocation factors referenced in column 2 are applied to the costs by account in column 3. The allocation factors are set forth in Schedule E.

The comparison of present and proposed wastewater rates by wastewater service areas are shown in Schedule F.

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES  
FOR THE TWELVE MONTHS ENDED FEBRUARY 29, 2024

Customer Classification (1)	Cost of Service			Revenues, Present Rates		Revenues, Proposed Rates		Proposed Increase	
	Amount (Schedule B) (2)	Contrib. From Water Rates (3)	Amount to be Recovered Under Proposed Rates (4)	Amount (6)	Percent (7)	Amount (8)	Percent (9)	Amount (10)	Percent Increase (11)
Residential	\$ 6,934,645	\$ 1,978,386	\$ 4,956,259	\$ 3,713,704	89.3%	\$ 4,956,259	88.3%	\$ 1,242,555	33.5%
Non-Residential	1,350,380	\$ 692,470	\$ 657,910	443,699	10.7%	657,889	11.7%	214,190	48.3%
Total Sales	8,285,025	2,670,856	5,614,169	4,157,403	100.0%	5,614,148	100.0%	1,456,745	35.0%
Other Revenues	4,861	0	4,861	4,861		4,861		0	0.0%
Total	\$ 8,289,886	\$ 2,670,856	\$ 5,619,030	\$ 4,162,264		\$ 5,619,009		\$ 1,456,745	35.0%



THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
DEVELOPMENT OF RATE OF RETURN BY CUSTOMER CLASSIFICATION  
UNDER PRESENT RATES

ITEM	COST OF SERVICE	RESIDENTIAL	NON-RESIDENTIAL
(1)	(2)	(3)	(4)
1. REVENUES FROM SALES	4,157,403	3,713,704	443,699
2. OTHER REVENUES	4,861	4,085	776
3. TOTAL OPERATING REVENUES	4,162,264	3,717,789	444,475
4. LESS: OPERATING EXPENSES (NET OF COST OF SERVICE RECOVERED FROM WATER)	5,206,223	4,367,933	838,290
5. RETURN AND INCOME TAXES	(1,043,959)	(650,144)	(393,815)
6. LESS: TAXABLE EXCLUSIONS - ALLOCATED ON RATE BASE	589,862	491,924	97,938
7. TAXABLE INCOME	(1,633,821)	(1,142,068)	(491,753)
8. LESS: INCOME TAXES (TAX. INC.)	(773,612)	(540,768)	(232,844)
9. NET RETURN (Line 5 - Line 8)	(270,347)	(109,376)	(160,971)
10. ORIGINAL COSTS MEASURE OF VALUE	33,353,949	27,816,022	5,537,927
11. RATE OF RETURN, PERCENT	(0.81)	(0.39)	(2.91)
12. RELATIVE RATE OF RETURN	1.00	0.49	3.59

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
DEVELOPMENT OF RATE OF RETURN BY CUSTOMER CLASSIFICATION  
UNDER PROPOSED RATES

ITEM	COST OF SERVICE	RESIDENTIAL	NON-RESIDENTIAL
(1)	(2)	(3)	(4)
1. REVENUES FROM SALES	8,285,004	6,934,645	1,350,359
2. OTHER REVENUES	4,861	4,069	792
3. TOTAL OPERATING REVENUES	8,289,865	6,938,714	1,351,151
4. LESS: OPERATING EXPENSES (NET OF COST OF SERVICE RECOVERED FROM WATER)	5,233,850	4,389,979	843,870
5. RETURN AND INCOME TAXES	3,056,015	2,548,734	507,281
6. LESS: TAXABLE EXCLUSIONS - ALLOCATED ON RATE BASE	589,862	491,924	97,938
7. TAXABLE INCOME	2,466,153	2,056,810	409,343
8. LESS: INCOME TAXES (TAX. INC.)	406,973	339,422	67,551
9. NET RETURN (Line 5 - Line 8)	2,649,042	2,209,312	439,730
10. ORIGINAL COSTS MEASURE OF VALUE	33,353,949	27,816,022	5,537,927
11. RATE OF RETURN, PERCENT	7.94	7.94	7.94
12. RELATIVE RATE OF RETURN	1.00	1.00	1.00

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
COST OF SERVICE FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2024, ALLOCATED TO CUSTOMER CLASSES

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Non-Residential (5)
<b>OPERATION AND MAINTENANCE EXPENSES</b>				
<b>SEWAGE TREATMENT</b>				
Salary and Wages	1	\$ 396,222	\$ 332,549	\$ 63,673
Purchased Treatment	1	2,051,649	1,721,949	329,700
Sludge Removal	1	148,211	124,394	23,818
Electric Expense	1	45,436	38,134	7,302
Chemicals	1	32,789	27,520	5,269
Operations - Other Expense	1	439,354	368,750	70,604
Maintenance - Other Expense	1	59,610	50,031	9,579
<b>TOTAL SEWAGE TREATMENT EXPENSE</b>		<b>3,173,271</b>	<b>2,663,327</b>	<b>509,945</b>
<b>COLLECTION</b>				
Salary and Wages	2	687	569	118
Materials and Supplies	2	1,770	1,466	304
Outside Services	2	32,055	26,545	5,510
<b>TOTAL COLLECTION EXPENSE</b>		<b>34,512</b>	<b>28,579</b>	<b>5,933</b>
<b>PUMPING EXPENSE</b>				
Sludge Removal Expense	2	3,360	2,782	578
Electric Expense	2	35,072	29,043	6,029
Operations and Outside Services Expense	2	10,551	8,737	1,814
Maintenance - Other Expense	2	59,302	49,108	10,194
<b>TOTAL PUMPING EXPENSE</b>		<b>108,285</b>	<b>89,671</b>	<b>18,614</b>
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>				
Allocation From Water				
Customer Related	5	107,201	95,881	11,320
Employee Related	6	138,662	116,379	22,283
Other	10	367,415	308,225	59,191
Administrative and General Capitalized	10	(28,177)	(23,638)	(4,539)
<b>TOTAL A &amp; G EXPENSE</b>		<b>585,102</b>	<b>496,847</b>	<b>88,255</b>
<b>Total Operation &amp; Maintenance Expenses</b>		<b>3,901,170</b>	<b>3,278,424</b>	<b>622,746</b>

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
COST OF SERVICE FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2024, ALLOCATED TO CUSTOMER CLASSES

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Non-Residential (5)
<b>DEPRECIATION EXPENSE</b>				
Structures and Improvements -Pumping	2	26,724	22,130	4,594
Structures and Improvements - Treatment	3	215,376	180,765	34,611
Structures and Improvements - General Plant	10	488	409	79
Power Generation Equipment	2	22,298	18,465	3,833
Force Mains	3	27,844	23,369	4,475
Gravity Mains	3	345,631	290,088	55,543
Manholes	3	43,971	36,905	7,066
Customer Service Lines	4	71,783	55,431	16,352
Pumping Equipment	2	40,583	33,607	6,976
Treatment Equipment	3	57,355	48,138	9,217
Outfall Sewer Lines	2	3,896	3,226	670
Office Furniture and Equipment	10	192	161	31
Transportation Equipment	10	36,783	30,857	5,926
Tools, Shop, and Garage Equipment	10	825	692	133
SCADA	10	37,924	31,814	6,110
Miscellaneous Equipment	10	2,045	1,716	329
<b>Total Depreciation Expense</b>		<b>933,718</b>	<b>777,774</b>	<b>155,944</b>
<b>Amortization Expense</b>	8	29,481	24,587	4,894
<b>General Price Level Adjustments</b>	9	298,363	249,730	48,633
<b>Taxes Other Than Income</b>	9	55,546	46,492	9,054
Utility Reg Assessment Fee	8	18,310	15,271	3,039
Property Taxes	6	(2,738)	(2,298)	(440)
<b>Total Taxes, Other Than Income</b>		<b>71,118</b>	<b>59,465</b>	<b>11,653</b>
<b>Total Operating Expense</b>		<b>5,233,850</b>	<b>4,389,979</b>	<b>843,870</b>
<b>Income Taxes</b>	8	406,973	339,416	67,558
<b>Utility Income Available for Return</b>	8	<b>2,649,063</b>	<b>2,209,319</b>	<b>439,744</b>
<b>Total Cost of Service</b>		<b>8,289,886</b>	<b>6,938,714</b>	<b>1,351,172</b>
<b>Less: Misc Revenues</b>	9	4,861	4,069	792
<b>Total Cost of Service Related to Sales of Wastewater Services</b>		<b>8,285,025</b>	<b>6,934,645</b>	<b>1,350,380</b>

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
COST OF SERVICE FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2024, ALLOCATED TO CUSTOMER CLASSES

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Non-Residential (5)
<b>RATE BASE</b>				
Land - Collection	2	203,176	168,250	34,926
Land - Pumping	2	305,427	252,924	52,503
Land - Treatment	3	148,906	124,977	23,929
Structures and Improvements - Pumping	2	634,999	525,843	109,156
Structures and Improvements - Treatment	3	8,529,457	7,158,773	1,370,684
Structures and Improvements - General Plant	10	10,292	8,634	1,658
Power Generation Equipment	2	411,464	340,733	70,731
Force Mains	3	1,082,586	908,614	173,972
Gravity Mains	3	14,817,631	12,436,438	2,381,193
Manholes	3	1,681,020	1,410,880	270,140
Customer Service Lines	4	2,212,837	1,708,753	504,084
Pumping Equipment	2	925,753	766,616	159,137
Treatment and Disposal Equipment	3	1,927,631	1,617,861	309,770
Outfall Sewer Lines	2	82,345	68,190	14,155
Office Furniture and Equipment	10	2,557	2,145	412
Transportation Equipment	10	42,863	35,958	6,905
Tools, Shop and Garage Equipment	10	15,672	13,147	2,525
SCADA	10	177,178	148,635	28,543
Miscellaneous Equipment	10	19,163	16,076	3,087
<b>TOTAL SEWER UTILITY PLANT IN SERVICE</b>		<b>33,230,957</b>	<b>27,713,447</b>	<b>5,517,511</b>
<b>Other Rate Base Items:</b>				
Taxes on Deposits for CIAC	7	18,347	15,302	3,046
Acquisition Adjustment	7	260,414	217,185	43,229
Deferred, Accrued and Prepaid Taxes	7	(155,769)	(129,911)	(25,858)
Total Other Rate Base Elements		122,992	102,575	20,417
<b>Total Original Cost Measure of Value</b>		<b>\$ 33,353,949</b>	<b>\$ 27,816,022</b>	<b>\$ 5,537,927</b>

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1. ALLOCATION OF COSTS ASSOCIATED WITH WASTEWATER TREATMENT

Factors are based on the pro forma test year average daily consumption for each customer classification with adjustments. The detail regarding calculation of adjusted flows can be found on the following page.

Classification (1)	Total Adjusted Average Daily Customer Flow 100 gallons (a) (2)	I&I Gallons Per Day 100 gallons (b) (3)	Total I&I And Average Flow (4)=(2)+(3)	Allocation Factor (7)
Residential	5,943	4,189	10,132	0.8393
Non-Residential	917	1,024	1,940	0.1607
Total	<u>6,859</u>	<u>5,213</u>	<u>12,073</u>	<u>1.0000</u>

(a) Customer Flow.

(b) Allocation based on Factor 1A for Residential, Non-Residential and Large Industrial.

FACTOR 1A. ALLOCATION OF INFILTRATION AND INFLOW BY CUSTOMER CLASS.

Factors are based on a 1/3-2/3 weighting of flow and number of customers, as follows:

Customer Classification (1)	Total Adjusted Average Daily Flow 100 gallons (2)	Average Daily Flow Factor (3)	Average Daily Flow Weight (4)=(3) x 0.3333	Number of Service Equivalents (5)	Number of Customers Factor (6)	Number of Customers Weight (7)=(6) x 0.6667	Allocation Factor (8)=(4)+(7)
Residential	5,943	0.8664	0.2888	67,689	0.7722	0.5148	0.8036
Non-Residential	917	0.1336	0.0445	19,971	0.2278	0.1519	0.1964
Total	<u>6,859</u>	<u>1.0000</u>	<u>0.3333</u>	<u>87,661</u>	<u>1.0000</u>	<u>0.6667</u>	<u>1.0000</u>

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 2. ALLOCATION OF COSTS ASSOCIATED WITH THE COLLECTION SYSTEM

Factors are based on peak daily flow for each customer classification.

Customer Classification (1)	Ave. Flow Consumption, 100 gpd (2)	Peak I&I Flow 100 gallons (a) (3)	Total Peak I&I And Average (4)=(2)+(3)	Allocation Factor (5)
Residential	5,943	8,600	14,543	0.8281
Non-Residential	917	2,102	3,018	0.1719
Total	6,859	10,702	17,561	1.0000

(a) Allocation based on Factor 1A.

FACTOR 3. ALLOCATION OF CAPITAL COSTS ASSOCIATED WITH PROJECTED AVERAGE DAILY FLOW INCLUDING INFILTRATION AND INFLOW

Factors are based on the projected average daily consumption for each customer classification.

Classification (1)	Total Average Daily Flow 100 gallons (2)	Direct I&I Gallons Per Day 100 gallons (a) (3)	Total Direct I&I And Average (4)=(2)+(3)	Allocation Factor (7)
Residential	5,943	4,189	10,132	0.8393
Non-Residential Bulk Customer	917	1,024	1,940	0.1607
Total	6,859	5,213	12,073	1.0000

(a) Allocation based on Factor 1A.

FACTOR 3A. NOT USED IN THIS ALLOCATION

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 4. ALLOCATION OF COSTS ASSOCIATED WITH CUSTOMER FACILITIES.

Factors are based on the estimated relative cost of customer facilities, as follows:

<u>Customer Classification</u> (1)	<u>Number of Customers</u> (2)	<u>Service Equiv. Ratio (a)</u> (3)	<u>Service Equivalents</u> (2)X(3)=(4)	<u>Allocation Factor</u> (5)
Residential	67,689	1.0	67,689	0.7722
Non-Residential	7,989	2.5	19,971	0.2278
	<hr/>		<hr/>	
Total	<u><u>75,678</u></u>		<u><u>87,661</u></u>	<u><u>1.0000</u></u>

(a) Based on ratio by class for Coatesville service area.

FACTOR 5. ALLOCATION OF COSTS ASSOCIATED WITH BILLING AND COLLECTING.

Factors are based on the number of customers.

<u>Customer Classification</u> (1)	<u>Number of Customers</u> (2)	<u>Allocation Factor</u> (3)
Residential	67,689	0.8944
Non-Residential	7,989	0.1056
Bulk Customer	0	0.0000
	<hr/>	<hr/>
Total	<u><u>75,678</u></u>	<u><u>1.0000</u></u>



THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 6. ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Residential	\$ 2,055,067	0.8393
Non-Residential	393,491	0.1607
	<hr/>	<hr/>
Total	<u>\$ 2,448,558</u>	<u>1.0000</u>

FACTOR 7. ALLOCATION OF ORGANIZATION, FRANCHISES AND CONSENTS,  
MISCELLANEOUS INTANGIBLE PLANT AND OTHER RATE BASE ELEMENTS.

Factors are based on the allocation of the original cost less depreciation other than those items being allocated, as follows:

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Residential	\$ 27,713,447	0.8340
Non-Residential	5,517,511	0.1660
	<hr/>	<hr/>
Total	<u>\$ 33,230,957</u>	<u>1.0000</u>

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 8. ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

Factors are based on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below.

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$ 27,816,022	0.8340
Non-Residential	5,537,927	0.1660
	<hr/>	<hr/>
Total	<u>\$ 33,353,949</u>	<u>1.0000</u>

FACTOR 9. ALLOCATION OF REGULATORY COMMISSION EXPENSES, ASSESSMENTS WATER REVENUES FROM WATER RATES, AND OTHER WATER REVENUES.

The factors are based on the allocation of the total cost of service, excluding those items being allocated.

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$ 6,602,634	0.8370
Non-Residential	1,285,552	0.1630
	<hr/>	<hr/>
Total	<u>\$ 7,888,186</u>	<u>1.0000</u>

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 10. ALLOCATION OF ADMINISTRATIVE AND GENERAL EXPENSES

Factors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal.

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 2,559,703	0.8389
Non-Residential	491,497	0.1611
	<hr/>	<hr/>
Total	<u>\$ 3,051,200</u>	<u>1.0000</u>

FACTOR 11. ALLOCATION OF CASH WORKING CAPITAL

Factors are based on the allocation of operation and maintenance expenses including purchased water, power, chemicals and waste disposal.

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 3,278,424	0.8404
Commercial	622,746	0.1596
	<hr/>	<hr/>
Total	<u>\$ 3,901,170</u>	<u>1.0000</u>

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
COMPARISON OF PRESENT AND PROPOSED BASE RATES

Fixed Charges <u>(1)</u>	Present Base Rate Per Month <u>(2)</u>	Proposed Base Rate Per Month <u>(3)</u>	Proposed Allowance <u>(4)</u>
Minimum Charge 1	\$ 62.50	\$ 80.55	4,000
Minimum Charge 2	\$ 55.00	\$ 80.55	4,000
Customer Charge - WM	\$ 55.00	\$ 52.50	-
Flat Rate Charge 1	\$ 62.50	\$ 80.55	
Flat Rate Charge 2 - Res.	\$ 32.71	\$ 55.61	
Flat Rate Charge 2 - Com.	\$ 40.42	\$ 68.71	
Flat Rate Charge 3	\$ 79.50	\$ 80.55	
Flat Rate Charge 4	\$ 45.00	\$ 80.55	

CONSUMPTION CHARGES:

Rate Block, 100 Gallons Per Month <u>(1)</u>	Present Rate Per 100 gallons <u>(2)</u>	Proposed Rate Per 100 gallons <u>(3)</u>
Over 4,000 Gallons - Rate 1	\$ 0.2500	\$ 0.7012
Over 4,000 Gallons - Rate 2	0.5000	0.7012
First 3,500 gallons - WM	0.2000	0.7012
Next 3,500 gallons - WM	1.0000	1.0000
Over 7,000 gallons - WM	1.2500	1.2500

**THE YORK WATER COMPANY  
APPLICATION OF PRESENT RATES TO CONSUMPTION ANALYSIS  
WASTEWATER OPERATIONS  
FOR THE TWELVE MONTHS ENDED FEBRUARY 29, 2024**

Rate Block, 100 Gallons (1)	Pro Forma Number of Bills (2)	Pro Forma Consumption, 100 Gallons (3)	Present Base Rates (4)	Revenue at Present Base Rates (5)
<b><u>RESIDENTIAL</u></b>				
<u>Metered</u>				
Minimum Charge 1	8,102	192,282	\$ 62.50	\$ 506,396
Minimum Charge 2	7,916	187,860	55.00	435,380
Customer Charge	24,564	-	55.00	1,351,020
	<u>40,582</u>	<u>380,142</u>		<u>2,292,796</u>
Over 4,000 Gallons - Rate 1	-	49,174	0.2500	12,294
Over 4,000 Gallons - Rate 2	-	53,250	0.5000	26,625
First 3,500 gallons	-	633,978	0.2000	126,796
Next 3,500 gallons	-	153,372	1.0000	153,372
Over 7,000 gallons	-	31,764	1.2500	39,705
	<u>-</u>	<u>921,538</u>		<u>358,792</u>
Total Residential -Metered	40,582	1,301,680		2,651,588
<u>Unmetered</u>				
Unmetered Rate 1	2,830	-	\$ 62.50	176,875
Unmetered Rate 2	20,707	-	\$ 32.71	677,326
Unmetered Rate 3	1,370	-	\$ 79.50	108,915
Unmetered Rate 4	2,200	-	\$ 45.00	99,000
Total Residential - Unmetered	<u>27,107</u>	<u>-</u>		<u>1,062,116</u>
Total Residential	67,689	1,301,680		3,713,704
<b><u>COMMERCIAL AND INDUSTRIAL</u></b>				
<u>Metered</u>				
Minimum Charge 1	464	13,782	\$ 62.50	\$ 29,000
Minimum Charge 2	470	13,945	55.00	25,823
Customer Charge	360	-	55.00	19,800
	<u>1,294</u>	<u>27,727</u>		<u>74,623</u>
Over 4,000 Gallons - Rate 1	-	6,732	\$ 0.2500	\$ 1,683
Over 4,000 Gallons - Rate 2	-	8,866	0.5000	4,433
First 3,500 gallons	-	7,597	0.2000	1,519
Next 3,500 gallons	-	5,016	1.0000	5,016
Over 7,000 gallons	-	64,392	1.2500	80,490
	<u>-</u>	<u>92,603</u>		<u>93,141</u>
Total Commercial and Industrial -Metered	1,294	120,330		167,764
<u>Unmetered</u>				
Unmetered Rate 1	-	-	\$ 62.50	\$ -
Unmetered Rate 2	6,527	-	\$ 40.42	263,821
Unmetered Rate 3	132	-	\$ 79.50	10,494
Unmetered Rate 4	36	-	\$ 45.00	1,620
Total Commercial and Industrial - Unmetered	<u>6,695</u>	<u>-</u>		<u>275,935</u>
Total Commercial and Industrial	7,989	120,330		\$ 443,699
Total - All Classes	75,678	1,422,010		\$ 4,157,403

**THE YORK WATER COMPANY  
APPLICATION OF PROPOSED RATES TO CONSUMPTION ANALYSIS  
WASTEWATER OPERATIONS  
FOR THE TWELVE MONTHS ENDED FEBRUARY 29, 2024**

Rate Block, 100 Gallons (1)	Pro Forma Number of Bills (2)	Pro Forma Consumption, 100 Gallons (3)	Proposed Base Rates (4)	Revenue at Proposed Base Rates (5)
<b><u>RESIDENTIAL</u></b>				
<u>Metered</u>				
Minimum Charge 1	8,102	192,282	\$ 80.55	\$ 652,627
Minimum Charge 2	7,916	187,860	80.55	637,618
Customer Charge	24,564	-	52.50	1,289,610
	<u>40,582</u>	<u>380,142</u>		<u>2,579,855</u>
Over 4,000 Gallons - Rate 1	-	49,174	0.7012	34,481
Over 4,000 Gallons - Rate 2	-	53,250	0.7012	37,339
First 3,500 gallons	-	633,978	0.7012	444,545
Next 3,500 gallons	-	153,372	1.0000	153,372
Over 7,000 gallons	-	31,764	1.2500	39,705
	<u>-</u>	<u>921,538</u>		<u>709,442</u>
Total Residential -Metered	40,582	1,301,680		3,289,297
<u>Unmetered</u>				
Unmetered Rate 1	2,830	-	\$ 80.55	227,951
Unmetered Rate 2	20,707	-	\$ 55.61	1,151,454
Unmetered Rate 3	1,370	-	\$ 80.55	110,351
Unmetered Rate 4	2,200	-	\$ 80.55	177,206
Total Residential - Unmetered	<u>27,107</u>	<u>-</u>		<u>1,666,962</u>
Total Residential	67,689	1,301,680		4,956,259
<b><u>COMMERCIAL AND INDUSTRIAL</u></b>				
<u>Metered</u>				
Minimum Charge 1	464	13,782	\$ 80.55	\$ 37,374
Minimum Charge 2	470	13,945	80.55	37,817
Customer Charge	360	-	52.50	18,900
	<u>1,294</u>	<u>27,727</u>		<u>94,091</u>
Over 4,000 Gallons - Rate 1	-	6,732	\$ 0.7012	\$ 4,720
Over 4,000 Gallons - Rate 2	-	8,866	0.7012	6,217
First 3,500 gallons	-	7,597	0.7012	5,327
Next 3,500 gallons	-	5,016	1.0000	5,016
Over 7,000 gallons	-	64,392	1.2500	80,490
	<u>-</u>	<u>92,603</u>		<u>101,770</u>
Total Commercial and Industrial -Metered	1,294	120,330		195,861
<u>Unmetered</u>				
Unmetered Rate 1	-	-	\$ 80.55	\$ -
Unmetered Rate 2	6,527	-	\$ 68.71	448,496
Unmetered Rate 3	132	-	\$ 80.55	10,632
Unmetered Rate 4	36	-	\$ 80.55	2,900
Total Commercial and Industrial - Unmetered	<u>6,695</u>	<u>-</u>		<u>462,028</u>
Total Commercial and Industrial	7,989	120,330		\$ 657,889
Total - All Classes	75,678	1,422,010		\$ 5,614,148

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES  
MINIMUM CHARGE 1 - MONTHLY  
MINIMUM CONSUMPTION UNDER PROPOSED RATES

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 62.50	\$ 80.55	\$ 18.05	28.88%
1,000	62.50	80.55	18.05	28.88%
2,000	62.50	80.55	18.05	28.88%
3,000	62.50	80.55	18.05	28.88%
4,000	62.50	80.55	18.05	28.88%
5,000	65.00	87.56	22.56	34.71%
6,000	67.50	94.57	27.07	40.11%
7,000	70.00	101.58	31.58	45.12%
8,000	72.50	108.60	36.10	49.79%
9,000	75.00	115.61	40.61	54.14%
10,000	77.50	122.62	45.12	58.22%
11,000	80.00	129.63	49.63	62.04%
12,000	82.50	136.64	54.14	65.63%
13,000	85.00	143.66	58.66	69.01%
14,000	87.50	150.67	63.17	72.19%
15,000	90.00	157.68	67.68	75.20%
16,000	92.50	164.69	72.19	78.05%
17,000	95.00	171.70	76.70	80.74%
18,000	97.50	178.72	81.22	83.30%
19,000	100.00	185.73	85.73	85.73%
20,000	102.50	192.74	90.24	88.04%
30,000	127.50	262.86	135.36	106.16%
40,000	152.50	332.98	180.48	118.35%
50,000	177.50	403.10	225.60	127.10%
60,000	202.50	473.22	270.72	133.69%
70,000	227.50	543.34	315.84	138.83%
80,000	252.50	613.46	360.96	142.95%
90,000	277.50	683.58	406.08	146.34%
100,000	302.50	753.70	451.20	149.16%

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES  
MINIMUM CHARGE 2 - MONTHLY  
MINIMUM CONSUMPTION UNDER PROPOSED RATES

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 62.50	\$ 80.55	\$ 18.05	28.88%
1,000	62.50	80.55	18.05	28.88%
2,000	62.50	80.55	18.05	28.88%
3,000	62.50	80.55	18.05	28.88%
4,000	62.50	80.55	18.05	28.88%
5,000	67.50	87.56	20.06	29.72%
6,000	72.50	94.57	22.07	30.44%
7,000	77.50	101.58	24.08	31.08%
8,000	82.50	108.60	26.10	31.63%
9,000	87.50	115.61	28.11	32.12%
10,000	92.50	122.62	30.12	32.56%
11,000	97.50	129.63	32.13	32.96%
12,000	102.50	136.64	34.14	33.31%
13,000	107.50	143.66	36.16	33.63%
14,000	112.50	150.67	38.17	33.93%
15,000	117.50	157.68	40.18	34.20%
16,000	122.50	164.69	42.19	34.44%
17,000	127.50	171.70	44.20	34.67%
18,000	132.50	178.72	46.22	34.88%
19,000	137.50	185.73	48.23	35.07%
20,000	142.50	192.74	50.24	35.26%
30,000	192.50	262.86	70.36	36.55%
40,000	242.50	332.98	90.48	37.31%
50,000	292.50	403.10	110.60	37.81%
60,000	342.50	473.22	130.72	38.17%
70,000	392.50	543.34	150.84	38.43%
80,000	442.50	613.46	170.96	38.64%
90,000	492.50	683.58	191.08	38.80%
100,000	542.50	753.70	211.20	38.93%



THE YORK WATER COMPANY

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES  
ALL CUSTOMER CLASSES - MONTHLY

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 55.00	\$ 52.50	\$ (2.50)	-4.55%
1,000	57.00	59.51	2.51	4.41%
2,000	59.00	66.52	7.52	12.75%
3,000	61.00	73.54	12.54	20.55%
4,000	67.00	82.04	15.04	22.45%
5,000	77.00	92.04	15.04	19.54%
6,000	87.00	102.04	15.04	17.29%
7,000	97.00	112.04	15.04	15.51%
8,000	109.50	124.54	15.04	13.74%
9,000	122.00	137.04	15.04	12.33%
10,000	134.50	149.54	15.04	11.18%
11,000	147.00	162.04	15.04	10.23%
12,000	159.50	174.54	15.04	9.43%
13,000	172.00	187.04	15.04	8.75%
14,000	184.50	199.54	15.04	8.15%
15,000	197.00	212.04	15.04	7.64%
16,000	209.50	224.54	15.04	7.18%
17,000	222.00	237.04	15.04	6.78%
18,000	234.50	249.54	15.04	6.41%
19,000	247.00	262.04	15.04	6.09%
20,000	259.50	274.54	15.04	5.80%
30,000	384.50	399.54	15.04	3.91%
40,000	509.50	524.54	15.04	2.95%
50,000	634.50	649.54	15.04	2.37%
60,000	759.50	774.54	15.04	1.98%
70,000	884.50	899.54	15.04	1.70%
80,000	1,009.50	1,024.54	15.04	1.49%
90,000	1,134.50	1,149.54	15.04	1.33%
100,000	1,259.50	1,274.54	15.04	1.19%

## APPENDIX

THE YORK WATER COMPANY  
RESPONSES TO RATE STRUCTURE  
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

- a. A description of the allocation methods used. A comparison of the allocated cost of service by class with the present and proposed revenues. A cost of service schedule showing the Rate of Return produced by present and proposed rates by class of service.

RESPONSE

A description of the methods used for the cost of service study is provided in Exhibit No. FVIII-WA and in Statement No. 108. A comparison of the allocated cost of service by class with the present and proposed revenues is provided on Schedule A of Exhibit No. FVIII-WA.

THE YORK WATER COMPANY  
RESPONSES TO RATE STRUCTURE  
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

- b. Indicate if the method used for establishing the allocation factors in the Cost of Service Study deviates from the previous study submitted in the last rate case. If yes, indicate which allocation factors were changed and discuss the reason for the changes.

RESPONSE

The Company has not been required to conduct wastewater cost of service studies in previous cases. However, the methods used for establishing the allocation factors in the cost of service study are recognized and accepted by the Commission.

THE YORK WATER COMPANY  
RESPONSES TO RATE STRUCTURE  
AND COST OF SERVICE FILING REQUIREMENTS

- RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:
- c. Supply the average day, the maximum day and the maximum hour deliveries to the system adjusted for storage for the test year and two prior years. Also provide workpapers, analyses, comparative data or other documentation supporting the estimated maximum day and peak hour demands by customer class reflected in the Company's cost of service study.

RESPONSE

Not applicable.

THE YORK WATER COMPANY

RESPONSES TO RATE STRUCTURE  
AND COST OF SERVICE FILING REQUIREMENTS

- RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:
- d. Explain thoroughly the methodology employed if the Company distinguishes between transmission and distribution mains in its allocation of costs.

RESPONSE

Not applicable.

THE YORK WATER COMPANY  
RESPONSES TO RATE STRUCTURE  
AND COST OF SERVICE FILING REQUIREMENTS

- RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:
- e. Provide a detailed explanation of how storage is utilized to meet base, maximum day and maximum hour demands.

RESPONSE

There is no storage for this system.

THE YORK WATER COMPANY  
RESPONSES TO RATE STRUCTURE  
AND COST OF SERVICE FILING REQUIREMENTS

- RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:
- f. Provide workpapers, calculations and supporting documentation which develop the equivalent meters and equivalent service weights reflected in the Company's cost of service study.

RESPONSE

There are no meter or service equivalents calculated for this study.



THE YORK WATER COMPANY  
RESPONSES TO RATE STRUCTURE  
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

- g. Provide all workpapers and supporting documentation for the fire flow requirement and duration utilized in the cost of service study.

RESPONSE

Because this is a wastewater operation, there is no fire flow requirements.

THE YORK WATER COMPANY  
RESPONSES TO RATE STRUCTURE  
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

- h. Provide a breakdown of the number and size of private fire services according to the general water service class of customer.

RESPONSE

Not applicable.

THE YORK WATER COMPANY  
RESPONSES TO RATE STRUCTURE  
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

- i. Provide a calculation of the Company's base cost of water per unit of consumption.

RESPONSE

The calculation of the average flow cost per hundred gallons is as follows:

Total Flow Cost	\$4,387,743
Pro Forma Usage (Hundred Gallons) (Includes Estimated Unmetered)	2,503,674
Flow Cost per Hundred Gallons	\$1.7525

THE YORK WATER COMPANY  
RESPONSES TO RATE STRUCTURE  
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

- j. Provide a detailed cost analysis that supports the Company's customer charges, by meter size, showing all direct and indirect costs included.

RESPONSE

Please refer to the 'RS1-j Attachment' for the detailed cost analysis that supports the Company's customer charges. The attached also includes the cost of service by cost function.

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS

CALCULATION OF CUSTOMER COSTS

Cost Function (1)	Cost of Service (2)	Number of Units (3)		Cost Per Unit (4)	Cost Per Unit Per Month (5)
Customer Facilities	\$ 290,680	87,661	3/4-inch Equivalents	\$ 3.32	\$ 0.28
Customer Accounting	<u>111,948</u>	75,678	Bills	1.48	<u>1.48</u>
Subtotal	402,628				1.76
I&E Allocated to Customer Function	<u>2,329,886</u>	87,661	3/4-inch Equivalents	26.58	<u>2.22</u>
Total	<u>\$ 2,732,513</u>				<u>\$ 3.98</u>

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
COST OF SERVICE FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2024, ALLOCATED TO COST FUNCTIONS

Account (1)	Factor Ref. (2)	Cost of Service (3)	Flow (4)	I&I (5)	Customer Facilities (6)	Customer Accounting (7)
<b>OPERATION AND MAINTENANCE EXPENSES</b>						
<b>SEWAGE TREATMENT</b>						
Salary and Wages	1	396,222	225,134	171,089	0	0
Purchased Treatment	1	2,051,649	1,165,747	885,902	0	0
Sludge Removal	1	148,211	84,214	63,998	0	0
Electric Expense	1	45,436	25,817	19,619	0	0
Chemicals	1	32,789	18,631	14,158	0	0
Operations - Other Expense	1	439,354	249,641	189,713	0	0
Maintenance - Other Expense	1	59,610	33,870	25,740	0	0
<b>TOTAL SEWAGE TREATMENT EXPENSE</b>		<b>3,173,271</b>	<b>1,803,053</b>	<b>1,370,219</b>	<b>0</b>	<b>0</b>
<b>COLLECTION</b>						
Salary and Wages	2	687	268	418	0	0
Materials and Supplies	2	1,770	691	1,079	0	0
Outside Services	2	32,055	12,521	19,534	0	0
<b>TOTAL COLLECTION EXPENSE</b>		<b>34,512</b>	<b>13,480</b>	<b>21,031</b>	<b>-</b>	<b>-</b>
<b>PUMPING EXPENSE</b>						
Sludge Removal Expense	2	3,360	1,312	2,048	0	0
Electric Expense	2	35,072	13,699	21,373	0	0
Operations and Outside Services Expense	2	10,551	4,121	6,430	0	0
Maintenance - Other Expense	2	59,302	23,163	36,139	0	0
<b>TOTAL PUMPING EXPENSE</b>		<b>108,285</b>	<b>42,296</b>	<b>65,989</b>	<b>-</b>	<b>-</b>
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>						
Contractual Services - Management						
Customer Related	5	107,201	0	0	0	107,201
Employee Related	6	138,662	78,788	59,874	0	0
Other	10	367,415	206,524	160,891	0	0
Contractual Services	10	(28,177)	(15,838)	(12,339)	0	0
<b>TOTAL A &amp; G EXPENSE</b>		<b>585,102</b>	<b>269,474</b>	<b>208,427</b>	<b>0</b>	<b>107,201</b>
<b>Total Operation &amp; Maintenance Expenses</b>		<b>3,901,170</b>	<b>2,128,303</b>	<b>1,665,666</b>	<b>0</b>	<b>107,201</b>

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
COST OF SERVICE FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2024, ALLOCATED TO COST FUNCTIONS

Account (1)	Factor Ref. (2)	Cost of Service (3)	Flow (4)	I&I (5)	Customer Facilities (6)	Customer Accounting (7)
<b>DEPRECIATION EXPENSE</b>						
Structures and Improvements -Pumping	2	26,724	10,438	16,286	0	0
Structures and Improvements - Treatment	3	215,376	122,377	92,999	0	0
Structures and Improvements - General Plant	10	488	274	214	0	0
Power Generation Equipment	2	22,298	8,710	13,588	0	0
Force Mains	3	27,844	15,821	12,023	0	0
Gravity Mains	3	345,631	196,388	149,243	0	0
Manholes	3	43,971	24,984	18,987	0	0
Customer Service Lines	4	71,783	0	0	71,783	0
Pumping Equipment	2	40,583	15,852	24,731	0	0
Treatment Equipment	3	57,355	32,589	24,766	0	0
Outfall Sewer Lines	2	3,896	1,522	2,374	0	0
Office Furniture and Equipment	10	192	108	84	0	0
Transportation Equipment	10	36,783	20,676	16,107	0	0
Tools, Shop, and Garage Equipment	10	825	464	361	0	0
SCADA	10	37,924	21,317	16,607	0	0
Miscellaneous Equipment	10	2,045	1,149	896	0	0
<b>Total Depreciation Expense</b>		<b>933,718</b>	<b>472,668</b>	<b>389,267</b>	<b>71,783</b>	<b>0</b>
<b>Amortization Expense</b>	8	29,481	15,230	12,288	1,963	0
<b>General Price Level Adjustments</b>	9	298,363	158,043	125,849	10,413	4,058
<b>Taxes Other Than Income</b>						
Utility Reg Assessment Fee	9	55,546	29,423	23,429	1,939	755
Property Taxes	8	18,310	9,459	7,632	1,219	0
Payroll Taxes	6	(2,738)	(1,556)	(1,182)	0	0
<b>Total Taxes, Other Than Income</b>		<b>71,118</b>	<b>37,326</b>	<b>29,879</b>	<b>3,158</b>	<b>755</b>
<b>Total Operating Expense</b>		<b>5,233,850</b>	<b>2,811,570</b>	<b>2,222,948</b>	<b>87,317</b>	<b>112,014</b>
<b>Income Taxes</b>	8	406,973	210,242	169,626	27,104	0
<b>Utility Income Available for Return</b>	8	2,649,063	1,368,506	1,104,129	176,428	0
<b>Total Cost of Service</b>		<b>8,289,886</b>	<b>4,390,318</b>	<b>3,496,704</b>	<b>290,849</b>	<b>112,014</b>
<b>Less: Other Revenues</b>	9	4,861	2,575	2,050	170	66
<b>Total Cost of Service Related to Sales of Wastewater Services</b>		<b>8,285,025</b>	<b>4,387,743</b>	<b>3,494,654</b>	<b>290,680</b>	<b>111,948</b>

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
COST OF SERVICE FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2024, ALLOCATED TO COST FUNCTIONS

Account (1)	Factor Ref. (2)	Cost of Service (3)	Flow (4)	I&I (5)	Customer Facilities (6)	Customer Accounting (7)
<b>RATE BASE</b>						
Land - Collection	2	203,176	79,361	123,815	0	0
Land - Pumping	2	305,427	119,300	186,127	0	0
Land - Treatment	1	148,906	84,609	64,298	0	0
Structures and Improvements - Pumping	2	634,999	248,031	386,968	0	0
Structures and Improvements - Treatment	1	8,529,457	4,846,437	3,683,020	0	0
Structures and Improvements - General Plant	2	10,292	4,020	6,272	0	0
Power Generation Equipment	2	411,464	160,718	250,746	0	0
Force Mains	3	1,082,586	615,125	467,461	0	0
Gravity Mains	3	14,817,631	8,419,378	6,398,253	0	0
Manholes	3	1,681,020	955,156	725,864	0	0
Customer Service Lines	4	2,212,837	0	0	2,212,837	0
Pumping Equipment	2	925,753	361,599	564,154	0	0
Treatment and Disposal Equipment	1	1,927,631	1,095,280	832,351	0	0
Outfall Sewer Lines	2	82,345	32,164	50,181	0	0
Office Furniture and Equipment	10	2,557	1,437	1,120	0	0
Transportation Equipment	10	42,863	24,093	18,770	0	0
Tools, Shop and Garage Equipment	10	15,672	8,809	6,863	0	0
SCADA	10	177,178	99,592	77,586	0	0
Miscellaneous Equipment	10	19,163	10,772	8,391	0	0
<b>TOTAL SEWER UTILITY PLANT IN SERVICE</b>		<b>33,230,957</b>	<b>17,165,880</b>	<b>13,852,241</b>	<b>2,212,837</b>	<b>0</b>
Other Rate Base Items:						
Taxes on Deposits for CIAC	7	18,347	9,478	7,647	1,222	0
Acquisition Adjustment	7	260,414	134,530	108,540	17,344	0
Deferred, Accrued and Prepaid Taxes	7	(155,769)	(80,470)	(64,925)	(10,374)	0
Total Other Rate Base Elements		122,992	63,538	51,263	8,191	0
<b>Total Original Cost Measure of Value</b>		<b>33,353,949</b>	<b>17,229,418</b>	<b>13,903,504</b>	<b>2,221,028</b>	<b>0</b>



THE YORK WATER COMPANY  
RESPONSES TO RATE STRUCTURE  
AND COST OF SERVICE FILING REQUIREMENTS

RS2. Provide a listing of negotiated special rate contracts which includes a comparison of revenues under special rate contracts and under tariff rates. Provide the cost of service treatment of any deficiency in revenues resulting from the negotiated special rate contracts.

RESPONSE

There are no negotiated special rate contracts that are not under a tariff rate.

THE YORK WATER COMPANY  
YORK, PENNSYLVANIA

WASTEWATER OPERATIONS

EXCLUDING WEST MANHEIM

COST OF SERVICE ALLOCATION STUDY

AS OF FEBRUARY 29, 2024

*Prepared by:*



**GANNETT FLEMING**

**Excellence Delivered As Promised**

THE YORK WATER COMPANY  
York, Pennsylvania

WASTEWATER OPERATIONS  
EXCLUDING WEST MANHEIM  
COST OF SERVICE ALLOCATION STUDY  
AS OF FEBRUARY 29, 2024

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS EXCLUDING WEST MANHEIM  
COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES  
FOR THE TWELVE MONTHS ENDED FEBRUARY 29, 2024

Customer Classification (1)	Cost of Service			Revenues, Present Rates		Revenues, Proposed Rates		Proposed Increase	
	Amount (Schedule B) (2)	Contrib. From Water Rates (3)	Amount to be Recovered Under Proposed Rates (4)	Amount (6)	Percent (7)	Amount (8)	Percent (9)	Amount (10)	Percent Increase (11)
Residential	\$ 5,183,146	\$ 1,919,727	\$ 3,263,419	\$ 2,042,811	85.8%	\$ 3,263,419	84.8%	\$ 1,220,608	59.8%
Non-Residential	1,336,100	\$ 751,129	\$ 584,970	336,874	14.2%	584,490	15.2%	247,616	73.5%
Total Sales	6,519,245	2,670,856	3,848,389	2,379,685	100.0%	3,847,909	100.0%	1,468,224	61.7%
Other Revenues	4,861	0	4,861	4,861				0	0.0%
Total	\$ 6,524,106	\$ 2,670,856	\$ 3,853,250	\$ 2,384,546		\$ 3,852,770		\$ 1,468,224	61.6%

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS EXCLUDING WEST MANHEIM  
COST OF SERVICE FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2024, ALLOCATED TO CUSTOMER CLASSES

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Non-Residential (5)
<b>OPERATION AND MAINTENANCE EXPENSES</b>				
<b>SEWAGE TREATMENT</b>				
Salary and Wages	1	\$ 396,222	\$ 316,027	\$ 80,195
Purchased Treatment	1	830,772	662,624	168,148
Sludge Removal	1	130,098	103,766	26,332
Electric Expense	1	17,133	13,666	3,468
Chemicals	1	32,789	26,153	6,636
Operations - Other Expense	1	439,354	350,429	88,925
Maintenance - Other Expense	1	59,610	47,545	12,065
		<u>1,905,978</u>	<u>1,520,208</u>	<u>385,770</u>
<b>TOTAL SEWAGE TREATMENT EXPENSE</b>				
<b>COLLECTION</b>				
Salary and Wages	2	687	536	151
Materials and Supplies	2	1,770	1,381	389
Outside Services	2	32,055	25,013	7,042
		<u>34,512</u>	<u>26,929</u>	<u>7,582</u>
<b>TOTAL COLLECTION EXPENSE</b>				
<b>PUMPING EXPENSE</b>				
Sludge Removal Expense	2	3,360	2,622	738
Electric Expense	2	35,072	27,367	7,705
Operations and Outside Services Expense	2	8,287	6,466	1,821
Maintenance - Other Expense	2	32,132	25,072	7,059
		<u>78,851</u>	<u>61,527</u>	<u>17,323</u>
<b>TOTAL PUMPING EXPENSE</b>				
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>				
Allocation From Water				
Customer Related	5	107,201	91,089	16,112
Employee Related	6	138,662	110,597	28,065
Other	10	367,415	292,793	74,622
Administrative and General Capitalized	10	(28,177)	(22,454)	(5,723)
		<u>585,102</u>	<u>472,025</u>	<u>113,077</u>
<b>TOTAL A &amp; G EXPENSE</b>				
		<u>2,604,442</u>	<u>2,080,690</u>	<u>523,753</u>
<b>Total Operation &amp; Maintenance Expenses</b>				

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS EXCLUDING WEST MANHEIM  
COST OF SERVICE FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2024, ALLOCATED TO CUSTOMER CLASSES

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Non-Residential (5)
<b>DEPRECIATION EXPENSE</b>				
Structures and Improvements - Pumping	2	2,680	2,091	589
Structures and Improvements - Treatment	3	215,376	171,784	43,592
Structures and Improvements - General Plant	10	488	389	99
Power Generation Equipment	2	16,912	13,196	3,716
Force Mains	3	6,992	5,577	1,415
Gravity Mains	3	183,889	146,670	37,219
Manholes	3	10,517	8,388	2,129
Customer Service Lines	4	30,072	20,852	9,220
Pumping Equipment	2	32,419	25,297	7,122
Treatment Equipment	3	57,355	45,746	11,609
Outfall Sewer Lines	2	3,896	3,040	856
Office Furniture and Equipment	10	192	153	39
Transportation Equipment	10	32,458	25,866	6,592
Tools, Shop, and Garage Equipment	10	825	657	168
SCADA	10	37,924	30,222	7,702
Miscellaneous Equipment	10	2,045	1,630	415
<b>Total Depreciation Expense</b>		<b>634,040</b>	<b>501,558</b>	<b>132,482</b>
<b>Amortization Expense</b>	8	29,481	23,364	6,117
<b>General Price Level Adjustments</b>	9	298,363	237,228	61,135
<b>Taxes Other Than Income</b>				
Utility Reg Assessment Fee	9	55,546	44,165	11,381
Property Taxes	8	18,310	14,511	3,799
Payroll Taxes	6	(2,738)	(2,184)	(554)
<b>Total Taxes, Other Than Income</b>		<b>71,118</b>	<b>56,492</b>	<b>14,627</b>
<b>Total Operating Expense</b>		<b>3,637,444</b>	<b>2,899,331</b>	<b>738,113</b>
<b>Income Taxes</b>	8	358,038	283,745	74,293
<b>Utility Income Available for Return</b>	8	<b>2,528,625</b>	<b>2,003,935</b>	<b>524,690</b>
<b>Total Cost of Service</b>		<b>6,524,106</b>	<b>5,187,011</b>	<b>1,337,096</b>
<b>Less: Misc Revenues</b>	9	4,861	3,865	996
<b>Total Cost of Service Related to Sales of Wastewater Services</b>		<b>6,519,245</b>	<b>5,183,146</b>	<b>1,336,100</b>

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS EXCLUDING WEST MANHEIM  
COST OF SERVICE FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2024, ALLOCATED TO CUSTOMER CLASSES

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Non-Residential (5)
<b>RATE BASE</b>				
Land - Collection	2	0	0	0
Land - Pumping	2	305,427	238,325	67,102
Land - Treatment	3	148,906	118,768	30,139
Structures and Improvements - Pumping	2	74,672	58,266	16,405
Structures and Improvements - Treatment	3	8,529,457	6,803,095	1,726,362
Structures and Improvements - General Plant	10	10,292	8,202	2,090
Power Generation Equipment	2	350,844	273,763	77,080
Force Mains	3	254,245	202,786	51,459
Gravity Mains	3	7,979,647	6,364,566	1,615,080
Manholes	3	361,479	288,316	73,163
Customer Service Lines	4	797,311	552,856	244,456
Pumping Equipment	2	796,144	621,231	174,913
Treatment and Disposal Equipment	3	1,927,631	1,537,478	390,153
Outfall Sewer Lines	2	82,345	64,254	18,091
Office Furniture and Equipment	10	2,557	2,038	519
Transportation Equipment	10	38,538	30,711	7,827
Tools, Shop and Garage Equipment	10	15,672	12,489	3,183
SCADA	10	177,178	141,193	35,985
Miscellaneous Equipment	10	19,163	15,271	3,892
<b>TOTAL SEWER UTILITY PLANT IN SERVICE</b>		<b>21,871,507</b>	<b>17,333,607</b>	<b>4,537,900</b>
<b>Other Rate Base Items:</b>				
Taxes on Deposits for CIAC	7	18,347	14,540	3,807
Acquisition Adjustment	7	260,414	206,378	54,036
Deferred, Accrued and Prepaid Taxes	7	(155,769)	(123,447)	(32,322)
Total Other Rate Base Elements		122,992	97,471	25,521
<b>Total Original Cost Measure of Value</b>		<b>\$ 21,994,499</b>	<b>\$ 17,431,078</b>	<b>\$ 4,563,421</b>

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS EXCLUDING WEST MANHEIM  
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1. ALLOCATION OF COSTS ASSOCIATED WITH WASTEWATER TREATMENT

Factors are based on the pro forma test year average daily consumption for each customer classification with adjustments. The detail regarding calculation of adjusted flows can be found on the following page.

Classification (1)	Total Adjusted Average Daily Customer Flow 100 gallons (a) (2)	I&I Gallons Per Day 100 gallons (b) (3)	Total I&I And Average Flow (4)=(2)+(3)	Allocation Factor (7)
Residential	3,699	2,484	6,183	0.7976
Non-Residential	706	863	1,569	0.2024
Total	<u>4,404</u>	<u>3,347</u>	<u>7,751</u>	<u>1.0000</u>

(a) Customer Flow.

(b) Allocation based on Factor 1A for Residential, Non-Residential and Large Industrial.

FACTOR 1A. ALLOCATION OF INFILTRATION AND INFLOW BY CUSTOMER CLASS.

Factors are based on a 1/3-2/3 weighting of flow and number of customers, as follows:

Customer Classification (1)	Total Adjusted Average Daily Flow 100 gallons (2)	Average Daily Flow Factor (3)	Average Daily Flow Weight (4)=(3) x 0.3333	Number of Service Equivalents (5)	Number of Customers Factor (6)	Number of Customers Weight (7)=(6) x 0.6667	Allocation Factor (8)=(4)+(7)
Residential	3,699	0.8398	0.2799	43,125	0.6934	0.4623	0.7422
Non-Residential	706	0.1602	0.0534	19,071	0.3066	0.2044	0.2578
Total	<u>4,404</u>	<u>1.0000</u>	<u>0.3333</u>	<u>62,197</u>	<u>1.0000</u>	<u>0.6667</u>	<u>1.0000</u>



THE YORK WATER COMPANY  
WASTEWATER OPERATIONS EXCLUDING WEST MANHEIM  
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 2. ALLOCATION OF COSTS ASSOCIATED WITH THE COLLECTION SYSTEM

Factors are based on peak daily flow for each customer classification.

Customer Classification (1)	Ave. Flow Consumption, 100 gpd (2)	Peak I&I Flow 100 gallons (a) (3)	Total Peak I&I And Average (4)=(2)+(3)	Allocation Factor (5)
Residential	3,699	5,100	8,799	0.7803
Non-Residential	706	1,771	2,477	0.2197
Total	4,404	6,871	11,276	1.0000

(a) Allocation based on Factor 1A.



FACTOR 3. ALLOCATION OF CAPITAL COSTS ASSOCIATED WITH PROJECTED AVERAGE DAILY FLOW INCLUDING INFILTRATION AND INFLOW

Factors are based on the projected average daily consumption for each customer classification.

Classification (1)	Total Average Daily Flow 100 gallons (2)	Direct I&I Gallons Per Day 100 gallons (a) (3)	Total Direct I&I And Average (4)=(2)+(3)	Allocation Factor (7)
Residential	3,699	2,484	6,183	0.7976
Non-Residential Bulk Customer	706	863	1,569	0.2024
Total	4,404	3,347	7,751	1.0000

(a) Allocation based on Factor 1A.

FACTOR 3A. NOT USED IN THIS ALLOCATION

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS EXCLUDING WEST MANHEIM  
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 4. ALLOCATION OF COSTS ASSOCIATED WITH CUSTOMER FACILITIES.

Factors are based on the estimated relative cost of customer facilities, as follows:

<u>Customer Classification</u> (1)	<u>Number of Customers</u> (2)	<u>Service Equiv. Ratio (a)</u> (3)	<u>Service Equivalents</u> (2)X(3)=(4)	<u>Allocation Factor</u> (5)
Residential	43,125	1.0	43,125	0.6934
Non-Residential	7,629	2.5	19,071	0.3066
	<hr/>		<hr/>	
Total	<u>50,754</u>		<u>62,197</u>	<u>1.0000</u>

(a) Based on ratio by class for Coatesville service area.

FACTOR 5. ALLOCATION OF COSTS ASSOCIATED WITH BILLING AND COLLECTING.

Factors are based on the number of customers.

<u>Customer Classification</u> (1)	<u>Number of Customers</u> (2)	<u>Allocation Factor</u> (3)
Residential	43,125	0.8497
Non-Residential	7,629	0.1503
Bulk Customer	0	0.0000
	<hr/>	<hr/>
Total	<u>50,754</u>	<u>1.0000</u>

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS EXCLUDING WEST MANHEIM  
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 6. ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification <hr/> (1)	Direct Labor Expense <hr/> (2)	Allocation Factor <hr/> (3)
Residential	\$ 979,186	0.7976
Non-Residential	248,494	0.2024
	<hr/>	<hr/>
Total	<u>\$ 1,227,681</u>	<u>1.0000</u>

FACTOR 7. ALLOCATION OF ORGANIZATION, FRANCHISES AND CONSENTS,  
MISCELLANEOUS INTANGIBLE PLANT AND OTHER RATE BASE ELEMENTS.

Factors are based on the allocation of the original cost less depreciation other than those items being allocated, as follows:

Customer Classification <hr/> (1)	Original Cost Less Depreciation <hr/> (2)	Allocation Factor <hr/> (3)
Residential	\$ 17,333,607	0.7925
Non-Residential	4,537,900	0.2075
	<hr/>	<hr/>
Total	<u>\$ 21,871,507</u>	<u>1.0000</u>

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS EXCLUDING WEST MANHEIM  
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 8. ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

Factors are based on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below.

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$ 17,431,078	0.7925
Non-Residential	4,563,421	0.2075
	<hr/>	<hr/>
Total	<u>\$ 21,994,499</u>	<u>1.0000</u>

FACTOR 9. ALLOCATION OF REGULATORY COMMISSION EXPENSES, ASSESSMENTS WATER REVENUES FROM WATER RATES, AND OTHER WATER REVENUES.

The factors are based on the allocation of the total cost of service, excluding those items being allocated.

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$ 4,867,744	0.7951
Non-Residential	1,254,663	0.2049
	<hr/>	<hr/>
Total	<u>\$ 6,122,406</u>	<u>1.0000</u>

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS EXCLUDING WEST MANHEIM  
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 10. ALLOCATION OF ADMINISTRATIVE AND GENERAL EXPENSES

Factors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal.

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 1,435,092	0.7969
Non-Residential	365,796	0.2031
	<hr/>	<hr/>
Total	<u>\$ 1,800,888</u>	<u>1.0000</u>

FACTOR 11. ALLOCATION OF CASH WORKING CAPITAL

Factors are based on the allocation of operation and maintenance expenses including purchased water, power, chemicals and waste disposal.

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 2,080,690	0.7989
Commercial	523,753	0.2011
	<hr/>	<hr/>
Total	<u>\$ 2,604,442</u>	<u>1.0000</u>

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS  
COMPARISON OF PRESENT AND PROPOSED BASE RATES  
EXCLUDING WEST MANHEIM

Fixed Charges <hr/> (1)	Present Base Rate Per Month <hr/> (2)	Proposed Base Rate Per Month <hr/> (3)	Proposed Allowance <hr/> (4)
Minimum Charge 1	\$ 62.50	\$ 87.22	4,000
Minimum Charge 2	\$ 55.00	\$ 87.22	4,000
			-
Flat Rate Charge 1	\$ 62.50	\$ 87.22	
Flat Rate Charge 2 - Res.	\$ 32.71	\$ 58.88	
Flat Rate Charge 2 - Com.	\$ 40.42	\$ 72.76	
Flat Rate Charge 3	\$ 79.50	\$ 87.22	
Flat Rate Charge 4	\$ 45.00	\$ 87.22	

CONSUMPTION CHARGES:

Rate Block, 100 Gallons Per Month <hr/> (1)	Present Rate Per 100 gallons <hr/> (2)	Proposed Rate Per 100 gallons <hr/> (3)
Over 4,000 Gallons - Rate 1	\$ 0.2500	\$ 0.8680
Over 4,000 Gallons - Rate 2	0.5000	0.8680

**THE YORK WATER COMPANY  
WASTEWATER OPERATIONS EXCLUDING WEST MANHEIM  
APPLICATION OF PRESENT RATES TO CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED FEBRUARY 29, 2020**

Rate Block, 100 Gallons (1)	Pro Forma Number of Bills (2)	Pro Forma Consumption, 100 Gallons (3)	Present Base Rates (4)	Revenue at Present Base Rates (5)
<b><u>RESIDENTIAL</u></b>				
<u>Metered</u>				
Minimum Charge 1	8,102	192,282	\$ 62.50	\$ 506,396
Minimum Charge 2	7,916	187,860	55.00	435,380
	16,018	380,142		941,776
Over 4,000 Gallons - Rate 1	-	49,174	0.2500	12,294
Over 4,000 Gallons - Rate 2	-	53,250	0.5000	26,625
	-	102,424		38,919
Total Residential -Metered	16,018	482,566		980,695
<u>Unmetered</u>				
Unmetered Rate 1	2,830	-	\$ 62.50	176,875
Unmetered Rate 2	20,707	-	\$ 32.71	677,326
Unmetered Rate 3	1,370	-	\$ 79.50	108,915
Unmetered Rate 4	2,200	-	\$ 45.00	99,000
Total Residential - Unmetered	27,107	-		1,062,116
Total Residential	43,125	482,566		2,042,811
<b><u>COMMERCIAL AND INDUSTRIAL</u></b>				
<u>Metered</u>				
Minimum Charge 1	464	13,782	\$ 62.50	\$ 29,000
Minimum Charge 2	470	13,945	55.00	25,823
Customer Charge	-	-	-	-
	934	27,727		54,823
Over 4,000 Gallons - Rate 1	-	6,732	\$ 0.2500	\$ 1,683
Over 4,000 Gallons - Rate 2	-	8,866	0.5000	4,433
	-	15,598		6,116
Total Commercial and Industrial -Metered	934	43,325		60,939
<u>Unmetered</u>				
Unmetered Rate 1	-	-	\$ 62.50	\$ -
Unmetered Rate 2	6,527	-	\$ 40.42	263,821
Unmetered Rate 3	132	-	\$ 79.50	10,494
Unmetered Rate 4	36	-	\$ 45.00	1,620
Total Commercial and Industrial - Unmetered	6,695	-		275,935
Total Commercial and Industrial	7,629	43,325		\$ 336,874
Total - All Classes	50,754	525,891		2,379,685

**THE YORK WATER COMPANY  
WASTEWATER OPERATIONS EXCLUDING WEST MANHEIM  
APPLICATION OF PROPOSED RATES TO CONSUMPTION ANALYSIS  
FOR THE TWELVE MONTHS ENDED FEBRUARY 29, 2020**

Rate Block, 100 Gallons (1)	Pro Forma Number of Bills (2)	Pro Forma Consumption, 100 Gallons (3)	Proposed Base Rates (4)	Revenue at Proposed Base Rates (5)
<b><u>RESIDENTIAL</u></b>				
<u>Metered</u>				
Minimum Charge 1	8,102	192,282	\$ 87.22	\$ 706,686
Minimum Charge 2	7,916	187,860	87.22	690,434
	16,018	380,142		1,397,120
Over 4,000 Gallons - Rate 1	-	49,174	0.8680	42,683
Over 4,000 Gallons - Rate 2	-	53,250	0.8680	46,221
	-	102,424		88,904
Total Residential -Metered	16,018	482,566		1,486,024
<u>Unmetered</u>				
Unmetered Rate 1	2,830	-	\$ 87.22	246,833
Unmetered Rate 2	20,707	-	\$ 58.88	1,219,187
Unmetered Rate 3	1,370	-	\$ 87.22	119,491
Unmetered Rate 4	2,200	-	\$ 87.22	191,884
Total Residential - Unmetered	27,107	-		1,777,395
Total Residential	43,125	482,566		3,263,419
<b><u>COMMERCIAL AND INDUSTRIAL</u></b>				
<u>Metered</u>				
Minimum Charge 1	464	13,782	\$ 87.22	\$ 40,470
Minimum Charge 2	470	13,945	87.22	40,950
Customer Charge	-	-	-	-
	934	27,727		81,420
Over 4,000 Gallons - Rate 1	-	6,732	\$ 0.8680	\$ 5,843
Over 4,000 Gallons - Rate 2	-	8,866	0.8680	7,696
	-	15,598		13,539
Total Commercial and Industrial -Metered	934	43,325		94,959
<u>Unmetered</u>				
Unmetered Rate 1	-	-	\$ 87.22	\$ -
Unmetered Rate 2	6,527	-	\$ 72.76	474,878
Unmetered Rate 3	132	-	\$ 87.22	11,513
Unmetered Rate 4	36	-	\$ 87.22	3,140
Total Commercial and Industrial - Unmetered	6,695	-		489,531
Total Commercial and Industrial	7,629	43,325		\$ 584,490
Total - All Classes	50,754	525,891		3,847,909



THE YORK WATER COMPANY  
WASTEWATER OPERATIONS EXCLUDING WEST MANHEIM  
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES  
MINIMUM CHARGE 1 - MONTHLY  
MINIMUM CONSUMPTION UNDER PROPOSED RATES

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 62.50	\$ 87.22	\$ 24.72	39.55%
1,000	62.50	87.22	24.72	39.55%
2,000	62.50	87.22	24.72	39.55%
3,000	62.50	87.22	24.72	39.55%
4,000	62.50	87.22	24.72	39.55%
5,000	65.00	95.90	30.90	47.54%
6,000	67.50	104.58	37.08	54.93%
7,000	70.00	113.26	43.26	61.80%
8,000	72.50	121.94	49.44	68.19%
9,000	75.00	130.62	55.62	74.16%
10,000	77.50	139.30	61.80	79.74%
11,000	80.00	147.98	67.98	84.98%
12,000	82.50	156.66	74.16	89.89%
13,000	85.00	165.34	80.34	94.52%
14,000	87.50	174.02	86.52	98.88%
15,000	90.00	182.70	92.70	103.00%
16,000	92.50	191.38	98.88	106.90%
17,000	95.00	200.06	105.06	110.59%
18,000	97.50	208.74	111.24	114.09%
19,000	100.00	217.42	117.42	117.42%
20,000	102.50	226.10	123.60	120.59%
30,000	127.50	312.90	185.40	145.41%
40,000	152.50	399.70	247.20	162.10%
50,000	177.50	486.50	309.00	174.08%
60,000	202.50	573.30	370.80	183.11%
70,000	227.50	660.10	432.60	190.15%
80,000	252.50	746.90	494.40	195.80%
90,000	277.50	833.70	556.20	200.43%
100,000	302.50	920.50	618.00	204.30%

THE YORK WATER COMPANY  
WASTEWATER OPERATIONS EXCLUDING WEST MANHEIM  
COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES  
MINIMUM CHARGE 2 - MONTHLY  
MINIMUM CONSUMPTION UNDER PROPOSED RATES

CONSUMPTION GALLONS	BILLS UNDER		INCREASE	
	PRESENT RATES	PROPOSED RATES	AMOUNT	PERCENT
(1)	(2)	(3)	(4)	(5)
0	\$ 62.50	\$ 87.22	\$ 24.72	39.55%
1,000	62.50	87.22	24.72	39.55%
2,000	62.50	87.22	24.72	39.55%
3,000	62.50	87.22	24.72	39.55%
4,000	62.50	87.22	24.72	39.55%
5,000	67.50	95.90	28.40	42.07%
6,000	72.50	104.58	32.08	44.25%
7,000	77.50	113.26	35.76	46.14%
8,000	82.50	121.94	39.44	47.81%
9,000	87.50	130.62	43.12	49.28%
10,000	92.50	139.30	46.80	50.59%
11,000	97.50	147.98	50.48	51.77%
12,000	102.50	156.66	54.16	52.84%
13,000	107.50	165.34	57.84	53.80%
14,000	112.50	174.02	61.52	54.68%
15,000	117.50	182.70	65.20	55.49%
16,000	122.50	191.38	68.88	56.23%
17,000	127.50	200.06	72.56	56.91%
18,000	132.50	208.74	76.24	57.54%
19,000	137.50	217.42	79.92	58.12%
20,000	142.50	226.10	83.60	58.67%
30,000	192.50	312.90	120.40	62.55%
40,000	242.50	399.70	157.20	64.82%
50,000	292.50	486.50	194.00	66.32%
60,000	342.50	573.30	230.80	67.39%
70,000	392.50	660.10	267.60	68.18%
80,000	442.50	746.90	304.40	68.79%
90,000	492.50	833.70	341.20	69.28%
100,000	542.50	920.50	378.00	69.68%