

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

SPECIFIC REASONS FOR EACH CHANGE

53.52 Applicability: public utilities other than canal, turnpike, tunnel, bridge and wharf companies.

(a) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision, or supplement effecting changes in the terms and conditions of service rendered or to be rendered, it shall submit to the Commission, with the tariff, revision or supplement, statements showing all of the following:

(1) The specific reasons for each change.

RESPONSE Refer to Exhibit No. H(b)-1.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

NUMBER OF CUSTOMERS SERVED

53.52 Applicability: public utilities other than canal, turnpike, tunnel, bridge and wharf companies.

(a) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision, or supplement effecting changes in the terms and conditions of service rendered or to be rendered, it shall submit to the Commission, with the tariff, revision or supplement, statements showing all of the following:

(2) The total number of customers served by the utility.

RESPONSE Refer to Exhibit No. HII-1.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

NUMBER OF CUSTOMERS WHOSE BILLS WILL CHANGE

- 53.52 Applicability: public utilities other than canal, turnpike, tunnel, bridge and wharf companies.
- (a) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision, or supplement effecting changes in the terms and conditions of service rendered or to be rendered, it shall submit to the Commission, with the tariff, revision or supplement, statements showing all of the following:
- (3) A calculation of the number of customers, by tariff subdivision, whose bills will be affected by the change.

RESPONSE Refer to Exhibit No. H(b)-3.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

EFFECT OF THE CHANGE ON THE UTILITY'S CUSTOMERS

53.52 Applicability: public utilities other than canal, turnpike, tunnel, bridge and wharf companies.

(a) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision, or supplement effecting changes in the terms and conditions of service rendered or to be rendered, it shall submit to the Commission, with the tariff, revision or supplement, statements showing all of the following:

(4) The effect of the change on the utility's customers.

RESPONSE Refer to Exhibit No. F(a)-4.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

EFFECT OF PROPOSED CHANGE

53.52 Applicability: public utilities other than canal, turnpike, tunnel, bridge and wharf companies.

(a) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision, or supplement effecting changes in the terms and conditions of service rendered or to be rendered, it shall submit to the Commission, with the tariff, revision or supplement, statements showing all of the following:

(5) The direct or indirect effect of the proposed change on the utility's revenue and expenses.

RESPONSE Refer to Exhibit No. HI-2.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

EFFECT OF THE CHANGE ON SERVICE RENDERED

53.52 Applicability: public utilities other than canal, turnpike, tunnel, bridge and wharf companies.

(a) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision, or supplement effecting changes in the terms and conditions of service rendered or to be rendered, it shall submit to the Commission, with the tariff, revision or supplement, statements showing all of the following:

(6) The effect of the change on the service rendered by the utility.

RESPONSE Refer to Exhibit No. H(b)-1.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

CUSTOMER POLLS TAKEN

53.52 Applicability: public utilities other than canal, turnpike, tunnel, bridge and wharf companies.

(a) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision, or supplement effecting changes in the terms and conditions of service rendered or to be rendered, it shall submit to the Commission, with the tariff, revision or supplement, statements showing all of the following:

(9) Customer polls taken and other documents which indicate customer acceptance and desire for the proposed change. If the poll or other documents reveal discernible public opposition, an explanation of why the change is in the public interest shall be provided.

RESPONSE No customer polls were taken, and no other documents indicate customer acceptance and desire for the proposed change. Refer to Exhibit No. H(b)-1 for an explanation of why the change is in the public interest.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
PLANS FOR INTRODUCING OR IMPLEMENTING THE CHANGES

53.52 Applicability: public utilities other than canal, turnpike, tunnel, bridge and wharf companies.

(a) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision, or supplement effecting changes in the terms and conditions of service rendered or to be rendered, it shall submit to the Commission, with the tariff, revision or supplement, statements showing all of the following:

(10) Plans the utility has for introducing or implementing the changes with respect to its ratepayers.

RESPONSE The Company will publish in the major newspapers serving the Company's service area a paid newspaper advertisement containing a description of the proposed rate changes.

The Company will also provide a notice of the proposed rate increase inserted in envelopes containing billings to customers until such notices are included in billings mailed to all customers whose rates will be increased.

The Company will publish the notice of proposed rate change on its website as well.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

FCC, FERC OR COMMISSION ORDERS

53.52 Applicability: public utilities other than canal, turnpike, tunnel, bridge and wharf companies.

(a) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision, or supplement effecting changes in the terms and conditions of service rendered or to be rendered, it shall submit to the Commission, with the tariff, revision or supplement, statements showing all of the following:

(11) FCC, FERC or Commission orders or rulings applicable to the filing.

RESPONSE There are no FCC or FERC orders or rulings applicable to the filing.

The Commission in its Order at Docket No. R-2018-3000019 dated January 17, 2019, approved a base rate settlement that included a provision that The York Water Company would not file a tariff or tariff supplement proposing a general increase in base rates earlier than May 1, 2020, and the Company has complied with that provision.

The Commission in its Order at Docket No. R-2018-3000019 dated January 17, 2019, approved a base rate settlement that included a provision that The York Water Company would present a wastewater allocated cost of service study in future base rate proceedings. The Company has complied with that provision in this filing.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

FCC, FERC OR COMMISSION ORDERS

RESPONSE H (a) (11) continued

The Commission in its Order at Docket No. R-2018-3000019 dated January 17, 2019, approved a base rate settlement that included a provision that The York Water Company would present separately amounts related to deferred taxes associated with accelerated depreciation and deferred taxes associated with excess accumulated deferred income tax and continue to reflect each category a a reduction to rate base in future base rate filings. The Company has complied with that provision in this filing.

The Commission in its Order at Docket No. A-2021-3025720 dated December 16, 2021, approved the acquisition of the West Maheim Township wastewater system that included a provision that The York Water Company - Wastewater in its first base rate proceeding proposing to include in rate base the facilities acquired shall for informational purposes:

- a. Submit a cost-of-service study that removes all costs and revenues associated with the provision of wastewater service within the West Manheim Township, York County service territory.
- b. Use the same rate design methodology it proposes to be adopted in that case and show how exclusion of the impact of the provision of wastewater service within the subject service territory would impact its proposed rates.

It also included a provision that the Company would provide testimony on the cost of service for provision of wastewater services to Penn Township and either propose a rate for those services to be charged to Penn Township, or provide justification for why Penn Township should not be charged a rate for those services. The Company has complied with these provisions in this filing.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

SPECIFIC REASONS FOR PROPOSED INCREASE IN WATER RATES

- 53.52 Applicability; public utilities other than canal, turnpike, tunnel, bridge, and wharf companies
- (b) Whenever a public utility other than a canal, turnpike, tunnel, bridge, or wharf company files a tariff, revision, or supplement which will increase or decrease the bills to its customers, it shall submit in addition to the requirements of subsection (a), to the Commission, with the tariff, revision or supplement, statements showing the following:
- (1) The specific reasons for each increase or decrease.

RESPONSE: The York Water Company has prepared and filed the data required under Title 52, Pennsylvania Code, Sections 53.52 and 53.53 in support of the proposed rates. The historical supporting data for the tariff revision are for the twelve months ended December 31, 2021, or as of the close of the same twelve-month period, adjusted for ratemaking purposes.

Despite the best efforts by The York Water Company to control costs, the effects of increased expenses and net additions to rate base have reduced returns.

The specific reasons the Company proposes to increase its water rates are as follows:

- (a) To provide sufficient revenues to recover the cost of providing water and wastewater service to its consumers;
- (b) To allow it to discharge properly its public duties by continuing to furnish an adequate, safe, and reliable level of service;

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

SPECIFIC REASONS FOR PROPOSED INCREASE IN WATER RATES

RESPONSE: H (b) (1) continued

- (c) To maintain its facilities properly; and
- (d) To afford the opportunity to more nearly approach a fair and reasonable rate of return on the original cost measure of value of its property used or useful in rendering water and wastewater service.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

OPERATING STATEMENT FOR THE TWELVE MONTHS ENDED
DECEMBER 31, 2021

53.52

(b) Applicability; public utilities other than canal, turnpike, tunnel, bridge, and wharf companies

Whenever a public utility other than a canal, turnpike, tunnel, bridge, or wharf company files a tariff, revision, or supplement which will increase or decrease the bills to its customers, it shall submit in addition to the requirements of subsection (a), to the Commission, with the tariff, revision or supplement, statements showing the following:

(2) The operating income statement of the utility for a 12-month period, the end of which shall not be more than 120 days prior to the filing. Water and wastewater utilities with annual revenues under \$100,000 and municipal corporations subject to Commission jurisdiction may provide operating income statements for a 12-month period, the end of which may not be more than 180 days prior to the filing.

RESPONSE: Refer to Exhibit No. HI-2. The Company was granted a 30-day extension by the Commission on March 10, 2022, allowing the Company to file up to 150 days after the 12-month test year.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
NUMBER OF CUSTOMERS AS OF DECEMBER 31, 2021
WHOSE BILLS WILL BE INCREASED

- 53.52 Applicability; public utilities other than canal, turnpike, tunnel, bridge, and wharf companies
- (b) Whenever a public utility other than a canal, turnpike, tunnel, bridge, or wharf, company files a tariff, revision, or supplement which will increase or decrease the bills to its customers, it shall submit in addition to the requirements of subsection (a), to the Commission, with the tariff, revision or supplement, statements showing the following:
- (3) A calculation of the number of customers by tariff subdivision, whose bills will be increased.

Response:

Classification (1)	As Of December 31, 2021 (2)
Metered Customers	
Residential	63,477
Commercial	4,608
Industrial	302
Total Metered Customers	68,387
Unmetered Customers	
Private Fire Protection	1,162
Public Fire Protection	233
Total Unmetered Customers	1,395
Total Customers	69,782

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

CALCULATION OF THE PROPOSED REVENUE INCREASE
PROJECTED TO AN ANNUAL BASIS

53.52

Applicability; public utilities other than canal, turnpike, tunnel, bridge, and wharf companies

(b)

Whenever a public utility other than a canal, turnpike, tunnel, bridge, or wharf company files a tariff, revision, or supplement which will increase or decrease the bills to its customers, it shall submit in addition to the requirements of subsection (a), to the Commission, with the tariff, revision or supplement, statements showing the following:

(4)

A calculation of the total increases, in dollars, by tariff subdivision, projected to an annual basis.

RESPONSE: Refer to Exhibit No. FII-2

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

NUMBER OF CUSTOMERS WHOSE BILLS WILL BE DECREASED

- 53.52 Applicability; public utilities other than canal, turnpike, tunnel, bridge, and wharf companies
- (b) Whenever a public utility other than a canal, turnpike, tunnel, bridge, or wharf company files a tariff, revision, or supplement which will increase or decrease the bills to its customers, it shall submit in addition to the requirements of subsection (a), to the Commission, with the tariff, revision or supplement, statements showing the following:
- (5) A calculation of the number of customers by tariff subdivision, whose bills will be decreased.

RESPONSE: Under the proposed rates, no customers' bills will be decreased.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

CALCULATION OF THE PROPOSED REVENUE DECREASE
PROJECTED TO AN ANNUAL BASIS

53.52

Applicability; public utilities other than canal, turnpike, tunnel, bridge, and wharf companies

(b)

Whenever a public utility other than a canal, turnpike, tunnel, bridge, or wharf company files a tariff, revision, or supplement which will increase or decrease the bills to its customers, it shall submit in addition to the requirements of subsection (a), to the Commission, with the tariff, revision or supplement, statements showing the following:

(6)

A calculation of the total decreases, in dollars, by tariff subdivision, projected to an annual basis.

RESPONSE:

Under the proposed rates, operating revenues for water and wastewater service will not decrease.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

STATEMENT OF CALCULATION OF THE RATE OF RETURN UNDER
EXISTING RATES FOR THE TWELVE MONTHS ENDED
DECEMBER 31, 2021 AND ANTICIPATED RATE OF RETURN
TO BE EARNED WHEN THE PROPOSED RATES BECOME EFFECTIVE

53.52

(c) Applicability; public utilities other than canal, turnpike, tunnel, bridge, and wharf companies

If a public utility files a tariff, revision, or supplement which it is calculated will increase the bills of a customer or a group of customers by an amount, when projected to an annual basis, exceeding 3% of the operating revenues of the utility-subsection (b)(4) divided by the operating revenues of the utility for a 12-month period as defined in subsection (b)(2)-or which it is calculated will increase the bills of 5% or more of the number of customers served by the utility-subsection (b)(3) divided by subsection (a) (2)-it shall submit to the Commission with the tariff, revision, or supplement, in addition to the statements required by subsections (a) and (b), all of the following information:

(1)

A statement showing the utility's calculation of the rate of return earned or operating ratio (if the utility qualifies to use an operating ratio under §53.54 (relating to small water and wastewater utilities)) earned in the 12-month period referred to in subsection (b)(2), and the anticipated rate of return or operating ratio to be earned when the tariff, revision, or supplement becomes effective. The rate base used in this calculation shall be supported by summaries of original cost for the rate of return calculation. When an operating ratio is used in this calculation, it shall be supported by studies of margin above operation and maintenance expense plus depreciation as referred to in § 53.54(b)(2)(B).

RESPONSE: Refer to Exhibit No. HV-1

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

BALANCE SHEET AS OF DECEMBER 31, 2021

53.52

Applicability; public utilities other than canal, turnpike, tunnel, bridge, and wharf companies

(c)

If a public utility files a tariff, revision, or supplement which it is calculated will increase the bills of a customer or a group of customers by an amount, when projected to an annual basis, exceeding 3% of the operating revenues of the utility-subsection (b)(4) divided by the operating revenues of the utility for a 12-month period as defined in subsection (b)(2)-or which it is calculated will increase the bills of 5% or more of the number of customers served by the utility-subsection (b)(3) divided by subsection (a) (2)-it shall submit to the Commission with the tariff, revision, or supplement, in addition to the statements required by subsections (a) and (b), all of the following information:

(2)

A detailed balance sheet of the utility as of the close of the period referred to in subsection (b)(2).

RESPONSE: Refer to Exhibit No. HX-1.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

SUMMARY BY PLANT ACCOUNTS OF THE BOOK VALUE
OF FIXED CAPITAL INSTALLED AS OF DECEMBER 31, 2021

53.52

Applicability; public utilities other than canal, turnpike, tunnel, bridge, and wharf companies

(c)

If a public utility files a tariff, revision, or supplement which it is calculated will increase the bills of a customer or a group of customers by an amount, when projected to an annual basis, exceeding 3% of the operating revenues of the utility-subsection (b)(4) divided by the operating revenues of the utility for a 12-month period as defined in subsection (b)(2)-or which it is calculated will increase the bills of 5% or more of the number of customers served by the utility-subsection (b)(3) divided by subsection (a) (2)-it shall submit to the Commission with the tariff, revision, or supplement, in addition to the statements required by subsections (a) and (b), all of the following information:

(3)

A summary, by detailed plant accounts, of the book value of the property of the utility at the date of the balance sheet required by paragraph (2).

RESPONSE: Refer to page 2.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
SUMMARY BY PLANT ACCOUNTS OF THE BOOK VALUE
OF FIXED CAPITAL INSTALLED AS OF DECEMBER 31, 2021

	Account Water System	As Of December 31, 2021
301	Organization	5,302
302	Franchises	4,918
303	Land and Land Rights	3,045,852
304	Structures and Improvements	26,588,833
305	Collecting and Impounding Reservoirs	6,170,342
306	Lake, River and Other Intakes	3,657,305
307	Wells and Springs Source Pumping	96,027
309	Supply Mains Source Pumping	8,635,081
310	Power Generation Equipment	2,879,764
311	Pumping Equipment	7,513,521
320	Water Treatment Equipment	20,611,129
330	Distribution Reservoirs and Standpipes	23,745,927
331	Transmission and Distribution Mains	222,567,941
333	Services	52,731,235
334	Meters and Meter Installations	20,477,331
335	Hydrants	10,079,414
336	Backflow Preventors	562,119
340	Office Furniture and Equipment	12,058,672
341	Transportation Equipment	1,897,178
342	Stores Equipment	216,482
343	Tools, Shop and Garage Equipment	859,293
344	Laboratory Equipment	137,003
345	Power Operated Equipment	128,072
346	Communication Equipment	3,043,966
347	Miscellaneous Equipment	511,104
	Water	428,223,812

	Account Wastewater	
353	Wastewater- Land	657,509
354	Wastewater- Structures & Improvements	4,568,866
355	Wastewater - Power Generation Equipment	439,730
360	Wastewater- Collection Sewers-Force	1,613,022
361	Wastewater- Collection Sewers-Gravity/Manholes	17,979,413
363	Wastewater- Customer Service Lines	3,314,340
371	Wastewater- Pumping Equipment	691,212
380	Wastewater- Treatment & Disposal/Monitoring Equipment	2,534,646
382	Wastewater - Outfall Sewer Lines	10,963
390	Wastewater - Office Equipment	80,265
391	Wastewater- Transportation Equipment	212,823
393	Wastewater- Shop Equipment	20,304
396	Wastewater-SCADA	189,254
397	Wastewater- Miscellaneous Equipment	29,233
	Wastewater	32,341,581

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

DEPRECIATION RESERVE PER BOOKS AS OF DECEMBER 31, 2021
APPLICABLE TO UTILITY PLANT IN SERVICE

53.52

Applicability; public utilities other than canal, turnpike, tunnel, bridge, and wharf companies

(c)

If a public utility files a tariff, revision, or supplement which it is calculated will increase the bills of a customer or a group of customers by an amount, when projected to an annual basis, exceeding 3% of the operating revenues of the utility-subsection (b)(4) divided by the operating revenues of the utility for a 12-month period as defined in subsection (b)(2)-or which it is calculated will increase the bills of 5% or more of the number of customers served by the utility-subsection (b)(3) divided by subsection (a) (2)-it shall submit to the Commission with the tariff, revision, or supplement, in addition to the statements required by subsections (a) and (b), all of the following information:

(4)

A statement showing the amount of depreciation reserve, at the date of the balance sheet required by paragraph (2), applicable to the property, summarized as required by paragraph (3).

RESPONSE: Refer to Exhibit No. HX-1. The company does not maintain the book reserve by plant account.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

STATEMENT OF NET OPERATING INCOME, OPERATING REVENUES
AND OPERATING EXPENSES FOR TWELVE MONTHS ENDED
DECEMBER 31, 2021

53.52

Applicability; public utilities other than canal, turnpike, tunnel, bridge,
and wharf companies

(c)

If a public utility files a tariff, revision, or supplement which it is calculated will increase the bills of a customer or a group of customers by an amount, when projected to an annual basis, exceeding 3% of the operating revenues of the utility-subsection (b)(4) divided by the operating revenues of the utility for a 12-month period as defined in subsection (b)(2)-or which it is calculated will increase the bills of 5% or more of the number of customers served by the utility-subsection (b)(3) divided by subsection (a) (2)-it shall submit to the Commission with the tariff, revision, or supplement, in addition to the statements required by subsections (a) and (b), all of the following information:

(5)

A statement of operating income, setting forth the operating revenues and expenses by detailed accounts for the 12-month period ending on the date of the balance sheet required by paragraph (2).

RESPONSE: Refer to Exhibit No. HI-2.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

MAJOR CHANGES IN OPERATING OR FINANCIAL CONDITION

- 53.52 Applicability; public utilities other than canal, turnpike, tunnel, bridge, and wharf companies
- (c) If a public utility files a tariff, revision, or supplement which it is calculated will increase the bills of a customer or a group of customers by an amount, when projected to an annual basis, exceeding 3% of the operating revenues of the utility-subsection (b)(4) divided by the operating revenues of the utility for a 12-month period as defined in subsection (b)(2)-or which it is calculated will increase the bills of 5% or more of the number of customers served by the utility-subsection (b)(3) divided by subsection (a) (2)-it shall submit to the Commission with the tariff, revision, or supplement, in addition to the statements required by subsections (a) and (b), all of the following information:
- (6) A brief description of a major change in the operating or financial condition of the utility occurring between the date of the balance sheet required by paragraph (2) and the date of transmittal of the tariff, revision, or supplement. As used in this paragraph, a major change is one which materially alters the operating or financial condition of the utility from that reflected in paragraphs (1)-(5).

RESPONSE: No major change in the operating or financial condition occurred between December 31, 2021, the date of the balance sheet required by paragraph (2) of subsection (c) of 53.52 (51 PA Code Ch. 53), and the date of transmittal of the tariff supplement.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
STATEMENT OF INCOME

53.53 I. Statement of Income

D. Water and Wastewater Utilities

1 Provide comparative operating statements for the test year and the immediately preceding 12 months showing increases and decreases between the two periods. These statements should supply detailed explanation of the causes of the major variances between the test year and preceding year by detailed account number.

Response: Refer to page 2.

Major variances are those that are more than \$50,000 under or over the previous year.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 COMPARATIVE OPERATING STATEMENT FOR TWELVE MONTHS ENDED
 DECEMBER 31, 2021 AND 2020

Exhibit No. HI-1
 Page 2 of 22
 Witness: M E Poff

	Twelve Months Ended December 31, 2021 (1)	Twelve Months Ended December 31, 2020 (2)	Increase (Decrease) (3)	Major Variance Reference (4)
WATER OPERATING REVENUES				
SALES OF WATER				
METERED SALES				
RESIDENTIAL	33,885,850	33,965,053	(79,203)	1
COMMERCIAL	10,497,979	9,922,858	575,121	2
INDUSTRIAL	4,076,556	3,840,718	235,838	3
TOTAL METERED SALES	48,460,385	47,728,629	731,756	
UNMETERED SALES				
PRIVATE FIRE	1,890,608	1,836,098	54,510	4
PUBLIC FIRE	1,356,863	1,354,938	1,925	
TOTAL UNMETERED SALES	3,247,471	3,191,036	56,435	
TOTAL SALES OF WATER	51,707,856	50,919,665	788,191	
OTHER OPERATING REVENUES				
RENT FROM WATER PROPERTY	550,745	556,309	(5,564)	
CUSTOMERS FORFEITED DISCOUNTS AND PENALTIES	85,421	14,368	71,053	5
MISCELLANEOUS WATER REVENUES	559,557	310,631	248,926	6
TOTAL OTHER OPERATING REVENUES	1,195,723	881,308	314,415	
TOTAL WATER OPERATING REVENUES	52,903,579	51,800,973	1,102,606	

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 COMPARATIVE OPERATING STATEMENT FOR TWELVE MONTHS ENDED
 DECEMBER 31, 2021 AND 2020

Exhibit No. HI-1
 Page 3 of 22
 Witness: M E Poff

	Twelve Months Ended December 31, 2021 (1)	Twelve Months Ended December 31, 2020 (2)	Increase (Decrease) (3)	Major Variance Reference (4)
OPERATING EXPENSES				
SOURCE OF SUPPLY				
SALARIES AND WAGES- SOURCE OPERATIONS	125,136	123,353	1,783	
SALARIES AND WAGES- SOURCE MAINTENANCE	266,202	236,368	29,834	
PURCHASED WATER FOR RESALE	-	-	-	
MISCELLANEOUS EXPENSES- OPERATIONS-ELECTRIC	646,914	695,960	(49,046)	
FUEL	21,428	18,723	2,705	
MISCELLANEOUS EXPENSES- OPERATIONS-MATERIALS AND SUPPLIES	12,988	26,185	(13,197)	
MISCELLANEOUS EXPENSES- OPERATIONS-OUTSIDE SERVICES	3,960	5,639	(1,679)	
MISCELLANEOUS EXPENSES- OPERATIONS-MISCELLANEOUS EXPENSE	108,273	80,842	27,431	
MISCELLANEOUS EXPENSES- MAINTENANCE-MATERIALS AND SUPPLIES	66,539	59,797	6,742	
MISCELLANEOUS EXPENSES- MAINTENANCE-OUTSIDE SERVICES	87,802	89,620	(1,818)	
MISCELLANEOUS EXPENSES- MAINTENANCE-EQUIPMENT RENTAL	14,782	1,817	12,965	
MISCELLANEOUS EXPENSES- MAINTENANCE-TRANSPORTATION EXPENSE	42,351	34,937	7,414	
TOTAL SOURCE OF SUPPLY	1,396,375	1,373,241	23,134	

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 COMPARATIVE OPERATING STATEMENT FOR TWELVE MONTHS ENDED
 DECEMBER 31, 2021 AND 2020

Exhibit No. HI-1
 Page 4 of 22
 Witness: M E Poff

	Twelve Months Ended December 31, 2021 (1)	Twelve Months Ended December 31, 2020 (2)	Increase (Decrease) (3)	Major Variance Reference (4)
WATER TREATMENT				
SALARIES AND WAGES- WATER TREATMENT OPERATIONS	872,676	864,407	8,269	
SALARIES AND WAGES- WATER TREATMENT MAINTENANCE	184,230	168,224	16,006	
CHEMICALS	656,804	637,242	19,562	
MISCELLANEOUS EXPENSES- OPERATIONS-ELECTRIC	26,051	21,630	4,421	
MISCELLANEOUS EXPENSES- OPERATIONS-MATERIALS AND SUPPLIES	179,372	180,053	(681)	
MISCELLANEOUS EXPENSES- OPERATIONS-TESTING SERVICES	25,647	28,073	(2,426)	
MISCELLANEOUS EXPENSES- OPERATIONS-OUTSIDE SERVICES	209,767	211,700	(1,933)	
MISCELLANEOUS EXPENSES- OPERATIONS-TRANSPORTATION EXPENSE	41,952	27,611	14,341	
MISCELLANEOUS EXPENSES- OPERATIONS	84,824	43,434	41,390	
MISCELLANEOUS EXPENSES- MAINTENANCE-MATERIALS AND SUPPLIES	93,650	66,385	27,265	
MISCELLANEOUS EXPENSES- MAINTENANCE-OUTSIDE SERVICES	162,355	141,985	20,370	
EQUIPMENT RENT	1,752	-	1,752	
MISCELLANEOUS EXPENSES- MAINTENANCE-TRANSPORTATION EXPENSE	53,964	44,516	9,448	
TOTAL WATER TREATMENT	2,593,044	2,435,260	157,784	

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	Twelve Months Ended December 31, 2021 (1)	Twelve Months Ended December 31, 2020 (2)	Increase (Decrease) (3)	Major Variance Reference (4)
TRANSMISSION AND DISTRIBUTION				
SALARIES AND WAGES- TRANSMISSION AND DISTRIBUTION- OPERATIONS	1,570,558	1,555,989	14,569	
SALARIES AND WAGES- TRANSMISSION AND DISTRIBUTION- MAINTENANCE	873,508	804,340	69,168	7
MISCELLANEOUS EXPENSES- OPERATIONS-ELECTRIC	458,930	538,860	(79,930)	8
MISCELLANEOUS EXPENSES- OPERATIONS-MATERIALS AND SUPPLIES	104,584	119,294	(14,710)	
MISCELLANEOUS EXPENSES- OPERATIONS-OUTSIDE SERVICES	490	544	(54)	
MISCELLANEOUS EXPENSES- OPERATIONS-TRANSPORTATION EXPENSE	192,631	158,906	33,725	
MISCELLANEOUS EXPENSES- OPERATIONS	117,320	97,615	19,705	
MISCELLANEOUS EXPENSES- MAINTENANCE-MATERIALS AND SUPPLIES	258,361	345,742	(87,381)	9
MISCELLANEOUS EXPENSES- MAINTENANCE-OUTSIDE SERVICES	1,552,018	1,321,854	230,164	10
MISCELLANEOUS EXPENSES- MAINTENANCE-EQUIPMENT RENTAL	5,723	-	5,723	
MISCELLANEOUS EXPENSES- MAINTENANCE-TRANSPORTATION EXPENSE	185,116	152,706	32,410	
MISCELLANEOUS EXPENSES- MAINTENANCE-MAILING	2,091	1,324	767	
TOTAL TRANSMISSION AND DISTRIBUTION	5,321,330	5,097,174	224,156	

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	Twelve Months Ended December 31, 2021 (1)	Twelve Months Ended December 31, 2020 (2)	Increase (Decrease) (3)	Major Variance Reference (4)
CUSTOMER ACCOUNTS EXPENSES				
SALARIES AND WAGES- CUSTOMER ACCOUNTS-OPERATIONS	942,426	954,816	(12,390)	
MISCELLANEOUS EXPENSES- OPERATIONS-MATERIALS AND SUPPLIES	41,070	52,386	(11,316)	
MISCELLANEOUS EXPENSES- OPERATIONS-OUTSIDE SERVICES	63,549	108,902	(45,353)	
MISCELLANEOUS EXPENSES- OPERATIONS-TRANSPORTATION EXPENSE	74,456	61,421	13,035	
MISCELLANEOUS EXPENSES- OPERATIONS	652,101	641,213	10,888	
TOTAL CUSTOMER ACCOUNTS	1,773,602	1,818,738	(45,136)	
ADMINISTRATIVE AND GENERAL				
SALARIES AND WAGES- ADMINISTRATIVE AND GENERAL- OPERATIONS	2,259,909	2,075,943	183,966	11
SALARIES AND WAGES- ADMINISTRATIVE AND GENERAL- MAINTENANCE	17,666	17,098	568	
EMPLOYEE BENEFITS	732,231	726,993	5,238	
EMPLOYEE BENEFITS-HEALTH INSURANCE	1,234,521	815,144	419,377	12
CONTRACTUAL SERVICES-AUDITING	174,018	178,248	(4,230)	
CONTRACTUAL SERVICES-TAX	15,550	15,150	400	
CONTRACTUAL SERVICES-OTHER ACCOUNTING	28,448	28,833	(385)	
CONTRACTUAL SERVICES-LEGAL	249,326	201,688	47,638	
CONTRACTUAL SERVICES-OUTSIDE SERVICES	107,912	141,787	(33,875)	
INSURANCE-AUTOMOBILE	36,350	32,749	3,601	
INSURANCE-GENERAL LIABILITY	209,684	210,035	(351)	
INSURANCE-GENERAL LIABILITY-D&O	231,000	178,300	52,700	13
INSURANCE-GENERAL LIABILITY-EXCESS LIABILITY	118,259	86,521	31,738	
INSURANCE-WORKERS COMPENSATION	112,493	113,171	(678)	
INSURANCE-OTHER	310,629	273,645	36,984	
AMORTIZATION OF RATE CASE EXPENSE	103,954	103,954	-	
BAD DEBT EXPENSE	377,685	613,555	(235,870)	14
CORPORATE EXPENSE	240,534	243,248	(2,714)	
MISCELLANEOUS EXPENSES- OPERATIONS-ELECTRIC	12,821	14,980	(2,159)	

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	Twelve Months Ended December 31, 2021 (1)	Twelve Months Ended December 31, 2020 (2)	Increase (Decrease) (3)	Major Variance Reference (4)
MISCELLANEOUS EXPENSES- OPERATIONS-MATERIALS AND SUPPLIES	173,241	162,053	11,188	
MISCELLANEOUS EXPENSES- OPERATIONS-TRANSPORTATION EXPENSE	42,351	34,937	7,414	
MISCELLANEOUS EXPENSES- OPERATIONS-MEMBERSHIPS	79,187	61,424	17,763	
MISCELLANEOUS EXPENSES- OPERATIONS-AWWA RESEARCH FOUNDATION	18,483	18,483	-	
MISCELLANEOUS EXPENSES- OPERATIONS-BANK FEES	93,973	96,182	(2,209)	
MISCELLANEOUS EXPENSES- OPERATIONS-TRUSTEE FEES	201,485	168,991	32,494	
MISCELLANEOUS EXPENSES- OPERATIONS-BOND AND CORPORATE RATING FEES	80,667	78,750	1,917	
MISCELLANEOUS EXPENSES- OPERATIONS-DIRECTORS FEES	350,000	371,484	(21,484)	
MISCELLANEOUS EXPENSES- OPERATIONS	100,222	105,832	(5,610)	
MISCELLANEOUS EXPENSES- MAINTENANCE-MATERIALS AND SUPPLIES	5,040	4,056	984	
MISCELLANEOUS EXPENSES- MAINTENANCE-OUTSIDE SERVICES	261,254	249,262	11,992	
ADMINISTRATIVE AND GENERAL EXPENSES CAPITALIZED	(728,268)	(594,914)	(133,354)	15
FAS 87 PENSION EXPENSE	2,300,000	2,300,000	-	
ALLOCATION TO WASTEWATER	(589,761)	(536,041)	(53,720)	16
TOTAL ADMINISTRATIVE AND GENERAL	8,960,864	8,591,541	369,323	
TOTAL OPERATING EXPENSES	20,045,215	19,315,954	729,261	

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	Twelve Months Ended December 31, 2021 (1)	Twelve Months Ended December 31, 2020 (2)	Increase (Decrease) (3)	Major Variance Reference (4)
TAXES OTHER THAN INCOME TAXES				
ASSESSMENTS	320,469	289,851	30,618	
PURTA	267,502	257,130	10,372	
FICA	586,248	573,767	12,481	
LOCAL REAL ESTATE	90,626	87,294	3,332	
FEDERAL UNEMPLOYMENT	5,668	4,643	1,025	
STATE UNEMPLOYMENT	24,198	25,037	(839)	
OTHER TAXES	3,716	2,349	1,367	
PAYROLL TAXES CAPITALIZED	(66,780)	(71,313)	4,533	
TOTAL TAXES OTHER THAN INCOME TAXES	1,231,647	1,168,758	62,889	
INCOME TAXES				
CURRENT FEDERAL INCOME TAX	889,746	1,411,255	(521,509)	17
CURRENT STATE INCOME TAX	341,899	578,999	(237,100)	18
DEFERRED FEDERAL INCOME TAX- ACCELERATED DEPRECIATION	678,814	661,794	17,020	
DEFERRED FEDERAL INCOME TAX- BASIS DIFFERENCE	(172,348)	(172,348)	-	
DEFERRED STATE INCOME TAX- BASIS DIFFERENCE	(86,802)	(86,802)	-	
DEFERRED FEDERAL INCOME TAX- EXCESS ADIT	(175,155)	(174,949)	(206)	
AMORTIZATION OF INVESTMENT TAX CREDITS	(37,525)	(39,193)	1,668	
TOTAL INCOME TAXES	1,438,629	2,178,756	(740,127)	
DEPRECIATION	8,665,148	8,054,940	610,208	19
OPERATING INCOME	21,522,940	21,082,565	440,375	

Major Variance No. 1

	Twelve Months Ended		Increase
	12-31-21	12-31-20	(Decrease)
Metered Sales to Residential Customers	33,885,850	33,965,053	(79,203)

The decrease in metered sales to residential customers in the amount of (79,203) was primarily due to a decrease in the usage per capita from 2020 to 2021 partially offset by the utilization of the Distribution System Improvement Charge beginning in July 2021.

Major Variance No. 2

	Twelve Months Ended		Increase
	12-31-21	12-31-20	(Decrease)
Metered Sales to Commercial Customers	10,497,979	9,922,858	575,121

The increase in metered sales to commercial customers in the amount of 575,121 was primarily due to the utilization of the Distribution System Improvement Charge beginning in July 2021.

Major Variance No. 3

	Twelve Months Ended		Increase
	12-31-21	12-31-20	(Decrease)
Metered Sales to Industrial Customers	4,076,556	3,840,718	235,838

The increase in metered sales to industrial customers in the amount of 235,838 was primarily due to the utilization of the Distribution System Improvement Charge beginning in July 2021.

Major Variance No. 4

	Twelve Months Ended		Increase
	12-31-21	12-31-20	(Decrease)
Private Fire Protection	1,890,608	1,836,098	54,510

The increase in metered sales to industrial customers in the amount of 54,510 was primarily due to the utilization of the Distribution System Improvement Charge beginning in July 2021.

Major Variance No. 5

	Twelve Months Ended		Increase
	12-31-21	12-31-20	(Decrease)
Customers Forfeited			
Discounts and Penalties	85,421	14,368	71,053

The increase in customer forfeited discounts and penalties in the amount of 71,053 was primarily due to the Company pausing the billing of late payment charges on March 13, 2020 to support its customers during the COVID-19 pandemic. The Company began billing late payment charges in 2021.

Major Variance No. 6

	Twelve Months Ended		Increase
	12-31-21	12-31-20	(Decrease)
Miscellaneous Water Revenues	559,557	310,631	248,926

The increase in miscellaneous water revenues in the amount of 248,926 was primarily due to increased billing and collection services for surrounding municipalities.

Major Variance No. 7

	Twelve Months Ended		Increase
	12-31-21	12-31-20	(Decrease)
Transmission and Distribution			
Salaries and Wages -			
Transmission and Distribution Maintenance	873,508	804,340	69,168

Transmission and Distribution Maintenance wages increased by 69,168 due to an increase in employees and an annual wage increase.

Refer to pages 18 and 19 for a comparative distribution of Company labor by account for the twelve months ended December 31, 2021 and 2020, and a general explanation of the reasons for variable increases and decreases in the amount of Company labor charged to all accounts.

Major Variance No. 8

	Twelve Months Ended		Increase
	12-31-21	12-31-20	(Decrease)
Transmission and Distribution			
Miscellaneous Expenses -			
Operations - Electric	458,930	538,860	(79,930)

Transmission and Distribution Operations electric expense decreased by (79,930) due to a new electric generation contract signed by the Company effective for 2021 for most of its facilities.

Major Variance No. 9

	Twelve Months Ended		Increase (Decrease)
	12-31-21	12-31-20	
Transmission and Distribution			
Miscellaneous Expenses - Maintenance - Materials and Supplies	258,361	345,742	(87,381)

Transmission and Distribution Maintenance materials and supplies decreased by (87,381) due to fewer expenditures for water main maintenance.

Major Variance No. 10

	Twelve Months Ended		Increase (Decrease)
	12-31-21	12-31-20	
Transmission and Distribution			
Miscellaneous Expenses - Maintenance - Outside Service	1,552,018	1,321,854	230,164

Transmission and Distribution Maintenance outside service increased by 230,164 due to increased expenditures to verify the source of the material for the customer owned water service line in order to replace if it was determined to be lead partially offset by a fewer expenditures for water main maintenance.

Major Variance No. 11

	Twelve Months Ended		Increase (Decrease)
	12-31-21	12-31-20	
Administrative and General			
Salaries and Wages - Administrative and General Operations	2,259,909	2,075,943	183,966

Administration & General Operations wages increased by 183,966 due to the annual wage increase, promotions, and an increase in employees.

Refer to pages 18 and 19 for a comparative distribution of Company labor by account for the twelve months ended December 31, 2021 and 2020, and a general explanation of the reasons for variable increases and decreases in the amount of Company labor charged to all accounts.

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Major Variance No. 12

	Twelve Months Ended		Increase
	12-31-21	12-31-20	(Decrease)
Employee Benefits-Health Insurance			
Health Insurance-Net of Employee Contributions and Cobra Contingent Reimbursements	1,218,254	810,777	407,478
Group Life and Disability Insurance	11,845	11,361	484
FFCRA Tax Credit	(3,989)	(7,400)	3,411
HSA Employer Contribution	7,275	-	7,275
Fees	1,135	406	729
	1,234,521	815,144	419,377

During the twelve months ended December 31, 2021 health insurance expense net of employee contributions and COBRA contingent reimbursements increased 419,377 compared to the twelve months ended December 31, 2020 due to higher claims experience.

Refer to Exhibit No. HIII-2-16 for pro forma adjustments to the amount of health insurance expense for the twelve months ended December 31, 2021.

Refer to Exhibit No. FIII-2-3 for pro forma adjustments to the amount of health insurance expense for the twelve months ending December 31, 2022.

Refer to Exhibit No. FIII-2-27 for pro forma adjustments to the amount of health insurance expense for the twelve months ending February 29, 2024.

Major Variance No. 13

	Twelve Months Ended		Increase
	12-31-21	12-31-20	(Decrease)
Administrative and General			
Insurance - General Liability - D&O	231,000	178,300	52,700

During the twelve months ended December 31, 2021 directors and officers insurance increased 52,700 compared to the twelve months ended December 31, 2020 due to an increase in premiums and an increase in exposure.

Refer to Exhibit No. FIII-2-5 for pro forma adjustments to the amount of general insurance expense for the twelve months ending December 31, 2022.

Refer to Exhibit No. FIII-2-29 for pro forma adjustments to the amount of general insurance expense for the twelve months ending February 29, 2024.

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Major Variance No. 14

Bad Debt Expense	Twelve Months Ended		Increase
	12-31-21	12-31-20	(Decrease)
Bad Debt Expense	377,685	613,555	(235,870)

Bad debt expense declined by (235,870) in 2021 compared to 2020. In 2020, the Company increased its bad debt reserve due to the uncertainty surrounding the collectibility of its receivables related to the circumstances resulting from the COVID-19 pandemic. The reserve remained elevated at the end of 2022 but no additional expense was required resulting in a reduction in the 2021 expense compared to 2020.

Refer to Exhibit No. HIII-2-2 for an adjustment of uncollectible accounts during the twelve months ended December 31, 2021, to a two-year ratio of the net of actual uncollectible accounts written-off to total operating revenues at existing rates.

Refer to Exhibit No. HIII-2-31 for an adjustment of uncollectible accounts under proposed rates during the twelve months ended December 31, 2021, to a two-year ratio of the net of actual uncollectible accounts written-off to total operating revenues.

Refer to Exhibit Nos. FIII-2-7 and FIII-2-18 for projected and pro forma adjustments of uncollectible accounts at existing rates during the twelve months ending December 31, 2022 to a two-year ratio of the net of actual uncollectible accounts written-off to total operating revenues at existing rates.

Refer to Exhibit Nos. FIII-2-31 and FIII-2-46 for projected and pro forma adjustments of uncollectible accounts under proposed rates during the twelve months ending February 29, 2024 to a two-year ratio of the net of actual uncollectible accounts written-off to total operating revenues at existing revenues.

Refer to Exhibit No. FIII-2-55 for an adjustment of uncollectible accounts under proposed rates during the twelve months ending February 29, 2024 to a two-year ratio of the net of actual uncollectible accounts written-off to total operating revenues.

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Major Variance No. 15

Administrative and General Expenses Capitalized	Twelve Months Ended		Increase (Decrease)
	12-31-21	12-31-20	
Automobile Insurance	35,402	32,257	3,145
Workers Compensation Insurance	12,585	13,422	(838)
Indirect Labor Costs	338,600	250,716	87,883
Group Life Insurance	1,193	998	194
Health Insurance	85,111	76,619	8,492
Property Insurance	12,933	9,892	3,041
Pension Expense	269,044	224,263	44,781
Reimbursement of Costs From Others	(26,600)	(13,254)	(13,345)
	<u>728,268</u>	<u>594,914</u>	<u>133,354</u>

During the twelve months ended December 31, 2021, the amount of administrative and general expenses transferred (capitalized) increased due to an increase in payroll expense, an increase in the ratio of capital labor to expense labor, and an increase in pension administrative fees due to an increase in the amount of invested assets. The Company capitalizes expenses based on the prior year's percentages of capitalized labor to total labor and prior year benefit expenses.

Refer to Exhibit No. HIII-2-6 for pro forma adjustments to the amount of administrative and general expenses transferred (capitalized) for the twelve months ended December 31, 2021.

Refer to Exhibit Nos. FIII-2-10 and FIII-2-21 for projected and pro forma adjustments to the amount of administrative and general expenses transferred (capitalized) for the twelve months ending December 31, 2022.

Refer to Exhibit Nos. FIII-2-34 and FIII-2-49 for projected and pro forma adjustments to the amount of administrative and general expenses transferred (capitalized) for the twelve months ending February 29, 2024.

Major Variance No. 16

Administrative and General	Twelve Months Ended		Increase (Decrease)
	12-31-21	12-31-20	
Allocation from Water	(589,761)	(536,041)	(53,720)

During the twelve months ended December 31, 2021, Allocation to Wastewater increased 53,720 when compared to the twelve months ended December 31, 2020. Upon the acquisition of several wastewater systems throughout 2020, additional expenses were allocated from water to wastewater.

Refer to Exhibit Nos. FIII-2-8 and FIII-2-19 for projected and pro forma adjustments to the amount of allocation from water for the twelve months ending December 31, 2022.

Refer to Exhibit Nos. FIII-2-32 and FIII-2-47 for projected and pro forma adjustments to the amount of allocation from water for the twelve months ending February 29, 2024.

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Major Variance No. 17

	Twelve Months Ended		Increase
	12-31-21	12-31-20	(Decrease)
Current Federal Income Tax	889,746	1,411,255	(521,509)

During the twelve months ended December 31, 2021 current federal income taxes decreased (521,509) when compared to the twelve months ended December 31, 2020 primarily due to an increase in the volume of property eligible for expensing under the tangible property regulations.

Refer to Exhibit No. HIV-17-2 for an adjustment of current federal income tax for the twelve months ended December 31, 2021, based on pro forma federal taxable income under current base rates.

Refer to Exhibit No. HIV-17-5 for an adjustment of current federal income tax for the twelve months ended December 31, 2021, based on pro forma federal taxable income under proposed base rates.

Refer to Exhibit No. FIV-17-2 for an adjustment of current federal income tax for the twelve months ending December 31, 2022 based on projected federal taxable income under current base rates.

Refer to Exhibit No. FIV-17-5 for an adjustment of current federal income tax for the twelve months ending December 31, 2022 based on pro forma federal taxable income under current base rates.

Refer to Exhibit No. FIV-17-7 for an adjustment of current federal income tax for the twelve months ending February 29, 2024, based on projected federal taxable income under current base rates.

Refer to Exhibit No. FIV-17-10 for an adjustment of current federal income tax for the twelve months ending February 29, 2024, based on pro forma federal taxable income under current base rates.

Refer to Exhibit No. FIV-17-12 for an adjustment of current federal income tax for the twelve months ending February 29, 2024, based on pro forma federal taxable income under proposed base rates.

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Major Variance No. 18

	Twelve Months Ended		Increase
	12-31-21	12-31-20	(Decrease)
Current State Income Tax	341,899	578,999	(237,100)

During the twelve months ended December 31, 2021 current state income taxes decreased (237,100) when compared to the twelve months ended December 31, 2020 primarily due to an increase in the volume of property eligible for expensing under the tangible property regulations.

Refer to Exhibit No. HIV-17-2 for an adjustment of current federal income tax for the twelve months ended December 31, 2021, based on pro forma federal taxable income under current base rates.

Refer to Exhibit No. HIV-17-5 for an adjustment of current federal income tax for the twelve months ended December 31, 2021, based on pro forma federal taxable income under proposed base rates.

Refer to Exhibit No. FIV-17-2 for an adjustment of current federal income tax for the twelve months ending December 31, 2022 based on projected federal taxable income under current base rates.

Refer to Exhibit No. FIV-17-5 for an adjustment of current federal income tax for the twelve months ending December 31, 2022 based on pro forma federal taxable income under current base rates.

Refer to Exhibit No. FIV-17-7 for an adjustment of current federal income tax for the twelve months ending February 29, 2024, based on projected federal taxable income under current base rates.

Refer to Exhibit No. FIV-17-10 for an adjustment of current federal income tax for the twelve months ending February 29, 2024, based on pro forma federal taxable income under current base rates.

Refer to Exhibit No. FIV-17-12 for an adjustment of current federal income tax for the twelve months ending February 29, 2024, based on pro forma federal taxable income under proposed base rates.

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Major Variance No. 19

	Twelve Months Ended		Increase (Decrease)
	12-31-21	12-31-20	
Depreciation	8,665,148	8,054,940	610,208

During the twelve months ended December 31, 2021, depreciation and amortization increased by 610,208 when compared to the twelve months ended December 31, 2020, due to an increase in plant in service.

Refer to Exhibit No. HI-2-1 for an adjustment of depreciation expense for the twelve months ended December 31, 2021, as shown in Exhibit No. HVI.

Refer to Exhibit No. FI-2-1 for an adjustment of depreciation expense for the twelve months ending December 31, 2022.

Refer to Exhibit No. FI-2-2 for an adjustment of depreciation expense for the twelve months ending February 29, 2024, as shown in Exhibit No. FVI.

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The increases and decreases in Company labor of the major variance accounts can best be explained by presenting the following comparative summary showing the distribution of all Company labor by accounts for twelve months ended December 31, 2021 and 2020.

Account	Company Labor Twelve Months Ended December 31, 2021	Company Labor Twelve Months Ended December 31, 2020	Increase (Decrease)
10520000	32,366	54,758	(22,392)
10530000	742,387	751,878	(9,491)
42600000	5,460	5,581	(121)
	780,212	812,217	(32,005)
60110000	33,794	32,501	1,293
60110050	91,342	90,852	490
60120000	86,754	87,398	(644)
60120002	85,236	64,955	20,281
60120003	94,212	84,015	10,197
60130000	765,634	764,422	1,212
60130050	107,042	99,985	7,057
60140000	1,474	8,887	(7,413)
60140002	90,304	60,339	29,965
60140003	92,452	98,998	(6,546)
60150000	839,390	804,312	35,078
60150004	232,782	245,017	(12,235)
60150006	78,451	99,333	(20,882)
60150050	419,935	407,327	12,608
60160000	153,432	155,186	(1,754)
60160002	46,562	51,243	(4,681)
60160003	182,409	141,548	40,861
60160004	117,644	73,310	44,334
60160005	275,195	277,773	(2,578)
60160006	31,448	45,603	(14,155)
60160007	66,818	59,677	7,141
60170000	738,482	769,570	(31,088)
60170001	55,567	36,624	18,943
60170050	148,377	148,622	(245)
60180000	1,641,667	1,429,219	212,448
60180050	276,595	302,150	(25,555)
60380000	341,647	344,574	(2,927)
60180002	14,755	14,070	685
60180003	2,911	3,028	(117)
70150000	295,244	227,644	67,600
70150050	44,998	32,572	12,426
70160002	-	1,544	(1,544)
70160003	18,227	7,651	10,576
70110000	1,058	30	1,028
70180000	-	-	-
	7,471,838	7,069,979	401,859
	8,252,050	7,882,196	369,854

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
MAJOR VARIANCE EXPLANATIONS FOR COMPARATIVE OPERATING STATEMENT
FOR TWELVE MONTHS ENDED DECEMBER 31, 2021 AND 2020

The preceding summary shows that there are variations in Company labor costs charged to the various expense accounts during the two twelve-month periods ended December 31, 2021 and 2020. The direct labor charge to the numerous accounts will vary from year to year in proportion to the change in the number of work hours from year to year actually reported on time sheets for different activities charged to different accounts. To the extent permitted with respect to organized employees, The York Water Company utilized its complement of employees during the twelve months ended December 31, 2021 and 2020 where there was the greatest need. Employees are not assigned to the same work nor do they perform the same functions from year to year or from month to month inasmuch as the need for manpower by system function changes. Therefore, the work hours charged to the functional accounts, and thus the labor expense recorded on the books, are directly related to the time the employees spend on the various functions as reported on the time sheets. Consequently, the individual expense accounts reflect increases and decreases of various magnitudes in Company labor when comparing two twelve month periods. Additionally, the amount charged to expense accounts varies based on the amounts that are capitalized during the year. The more capitalized, the less expense there will be.

The total Company labor increase was 369,854, or approximately 4.69%, higher than during the year prior to the test year. The increase was mainly due to wage increases for existing employees, promotions, and an increase in the number of employees.

It is the increase in total Company labor which has significance for ratemaking and not increases or decreases in labor expense recorded in individual expense accounts. Labor expense recorded in individual expense accounts represents merely a distribution of total Company labor expense in accordance with recorded time.

TRANSPORTATION EXPENSE TWELVE MONTHS ENDED DECEMBER 31, 2021

	January	February	March	April	May	June	July	August	September	October	November	December	Total
10523340	770.02	727.32	1001.43	844.33	847.75	862.75	1042.65	1039.17	915.92	977.55	873.63	1026.89	10929.41
10533340	1347.54	1272.80	1752.51	1477.57	1483.56	1509.81	1824.63	1818.55	1602.85	1710.71	1528.85	1797.06	19126.44
10533441	1540.05	1454.63	2002.87	1688.65	1695.49	1725.49	2085.29	2078.34	1831.83	1955.09	1747.26	2053.79	21858.78
42600030	481.27	454.57	625.90	527.70	529.84	539.22	651.65	649.49	572.45	610.97	546.02	641.81	6830.89
65020000	2983.85	2818.35	3880.55	3271.76	3285.02	3343.14	4040.26	4026.78	3549.17	3787.99	3385.32	3979.21	42351.40
65030000	2358.20	2227.41	3066.89	2585.75	2596.22	2642.16	3193.11	3182.45	2804.99	2993.74	2675.49	3144.86	33471.27
65040000	3802.00	3591.13	4944.58	4168.86	4185.75	4259.81	5148.07	5130.90	4522.33	4826.64	4313.55	5070.28	53963.90
65050000	6497.09	6136.74	8449.59	7123.99	7152.85	7279.42	8797.33	8767.99	7728.04	8248.05	7371.25	8664.40	92216.74
65050004	5342.05	5045.76	6947.44	5857.51	5881.24	5985.30	7233.36	7209.24	6354.16	6781.73	6060.81	7124.07	75822.67
65050006	1732.56	1636.46	2253.22	1899.73	1907.43	1941.18	2345.95	2338.13	2060.81	2199.48	1965.67	2310.51	24591.13
65060000	1203.16	1136.43	1564.74	1319.26	1324.60	1348.04	1629.14	1623.70	1431.12	1527.42	1365.05	1604.52	17077.18
65060002	1010.66	954.60	1314.38	1108.18	1112.67	1132.35	1368.47	1363.91	1202.14	1283.03	1146.64	1347.80	14344.83
65060003	2550.71	2409.24	3317.25	2796.83	2808.16	2857.85	3453.77	3442.24	3033.97	3238.12	2893.90	3401.58	36203.62
65060004	1106.91	1045.52	1439.56	1213.72	1218.63	1240.20	1498.80	1493.81	1316.63	1405.22	1255.84	1476.16	15711.00
65060005	5149.54	4863.93	6697.08	5646.43	5669.30	5769.62	6972.70	6949.44	6125.18	6537.34	5842.40	6867.35	73090.31
65060006	144.38	136.37	187.77	158.31	158.95	161.76	195.50	194.85	171.73	183.29	163.81	192.54	2049.26
65060007	1876.94	1772.84	2440.99	2058.04	2066.38	2102.94	2541.45	2532.98	2232.54	2382.77	2129.47	2503.05	26640.39
65070000	5245.77	4954.87	6822.26	5751.97	5775.26	5877.48	7103.02	7079.32	6239.67	6659.53	5951.59	6995.71	74456.45
65080000	2983.85	2818.35	3880.55	3271.76	3285.02	3343.14	4040.26	4026.78	3549.17	3787.99	3385.32	3979.21	42351.40
	48126.55	45457.32	62589.56	52770.35	52984.12	53921.66	65165.41	64948.07	57244.70	61096.66	54601.87	64180.80	683087.07

TRANSPORTATION EXPENSE TWELVE MONTHS ENDED DECEMBER 31, 2020

	January	February	March	April	May	June	July	August	September	October	November	December	Total
10523340	749.05	708.68	678.12	452.70	899.02	943.13	751.63	808.01	803.90	752.31	643.99	825.38	9015.92
10533340	1310.84	1240.20	1186.72	792.24	1573.29	1650.48	1315.36	1414.01	1406.82	1316.53	1126.99	1444.41	15777.89
10533441	1498.10	1417.37	1356.25	905.42	1798.04	1886.27	1503.27	1616.01	1607.80	1504.61	1287.99	1650.75	18031.88
42600030	468.16	442.93	423.83	282.94	561.89	589.46	469.77	505.00	502.44	470.19	402.50	515.86	5634.97
65020000	2902.58	2746.15	2627.73	1754.24	3483.71	3654.64	2912.58	3131.02	3115.11	2915.18	2495.48	3198.33	34936.75
65030000	2293.97	2170.35	2076.75	1386.42	2753.25	2888.35	2301.88	2474.52	2461.94	2303.93	1972.23	2527.72	27611.31
65040000	3698.45	3499.13	3348.23	2235.24	4438.92	4656.72	3711.19	3989.53	3969.25	3714.51	3179.72	4075.30	44516.19
65050000	6320.13	5979.53	5721.66	3819.72	7585.49	7957.69	6341.91	6817.55	6782.91	6347.57	5433.69	6964.11	76071.96
65050004	5196.55	4916.50	4704.48	3140.66	6236.96	6542.99	5214.45	5605.54	5577.05	5219.12	4467.71	5726.05	62548.06
65050006	1685.37	1594.54	1525.78	1018.59	2022.80	2122.05	1691.17	1818.01	1808.77	1692.69	1448.99	1857.10	20285.86
65060000	1170.39	1107.32	1059.57	707.36	1404.72	1473.65	1174.43	1262.51	1256.09	1175.48	1006.24	1289.65	14087.41
65060002	983.13	930.15	890.04	594.18	1179.97	1237.86	986.52	1060.51	1055.12	987.40	845.24	1083.31	11833.43
65060003	2481.24	2347.52	2246.28	1499.60	2978.01	3124.13	2489.78	2676.52	2662.92	2492.01	2133.23	2734.06	29865.30
65060004	1076.76	1018.73	974.80	650.76	1292.34	1355.75	1080.47	1161.51	1155.61	1081.44	925.74	1186.48	12960.39
65060005	5009.29	4739.33	4534.95	3027.49	6012.21	6307.20	5026.55	5403.54	5376.08	5031.04	4306.71	5519.71	60294.10
65060006	140.45	132.88	127.15	84.88	168.57	176.84	140.93	151.50	150.73	141.06	120.75	154.76	1690.50
65060007	1825.81	1727.42	1652.93	1103.48	2191.37	2298.89	1832.11	1969.51	1959.51	1833.74	1569.73	2011.86	21976.36
65070000	5102.91	4827.91	4619.70	3084.09	6124.58	6425.10	5120.49	5504.54	5476.56	5125.09	4387.20	5622.87	61421.04
65080000	2902.58	2746.15	2627.73	1754.24	3483.71	3654.64	2912.58	3131.02	3115.11	2915.18	2495.48	3198.33	34936.75
	46815.76	44292.79	42382.70	28294.25	56188.85	58945.84	46977.07	50500.36	50243.72	47019.08	40249.61	51586.04	563496.07

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
MAJOR VARIANCE EXPLANATIONS FOR COMPARATIVE OPERATING STATEMENT
FOR TWELVE MONTHS ENDED DECEMBER 31, 2021 AND 2020

	December 31, 2021	December 31, 2020
Plant in Service	460,565,393	411,532,312
Maintenance Expenses		
60120000	86,754	87,398
60120002	85,236	64,955
60120003	94,212	84,015
62020000	28,010	20,691
62020001	109	450
62020002	13,820	11,025
62020003	24,600	27,631
63620001	14,214	12,270
63620002	37,535	27,475
63620003	36,053	49,875
64220000	14,782	1,817
65020000	42,351	34,937
60140000	1,474	8,887
60140002	90,304	60,339
60140003	92,452	98,998
62040000	1,626	1,618
62040002	16,478	11,719
62040003	75,546	53,048
63640002	92,127	68,188
63640003	70,228	73,797
64240000	1,752	0
65040000	53,964	44,516
60160000	153,432	155,186
60160002	46,562	51,243
60160003	182,409	141,548
60160004	117,644	73,310
60160005	275,195	277,773
60160006	31,448	45,603
60160007	66,818	59,677
62060000	14,083	14,376
62060002	12,758	10,411
62060003	34,575	29,378
62060004	22,329	14,715
62060005	135,668	217,819
62060006	6,557	20,163
62060007	32,391	38,880
63660002	119,619	99,880
63660003	65,136	50,967
63660004	723,150	395,926
63660005	631,839	742,853
63660006	799	20,976
63660007	11,475	11,252
64260003	5,723	0
65060000	17,077	14,087
65060002	14,345	11,833

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
MAJOR VARIANCE EXPLANATIONS FOR COMPARATIVE OPERATING STATEMENT
FOR TWELVE MONTHS ENDED DECEMBER 31, 2021 AND 2020

	December 31, 2021	December 31, 2020
65060003	36,204	29,865
65060004	15,711	12,960
65060005	73,090	60,294
65060006	2,049	1,691
65060007	26,640	21,976
67560900	2,091	1,324
62070003	141	0
63670003	14,543	13,870
60180002	14,755	14,070
60180003	2,911	3,028
62080002	3,496	3,709
62080003	1,544	347
63680002	44,923	48,821
63680003	216,331	200,441
70160002	0	1,544
70160003	18,227	7,651
72060002	2,413	3,495
72060003	18,971	16,871
73660002	13,835	7,495
73660003	24,391	20,477
72020008	1,770	782
73620000	32,055	77,010
72040002	82	9
72040003	9,429	2,040
73640002	6,789	3,994
73640003	19,002	21,856
Total Maintenance Expenses	4,296,052	3,917,125
Percent of Plant in Service	0.9%	1.0%

Each year The York Water Company incurs expenses in order to maintain different components of its plant facilities. The components of property to be maintained will change from year to year and, as a consequence, increases in individual maintenance accounts will vary from year to year depending upon the nature of the maintenance projects undertaken in any one year. From year to year some maintenance accounts will increase and other maintenance accounts will decrease. In a review of maintenance accounts, however, the significant factor for ratemaking is not whether individual maintenance accounts have changed from one period to another, but instead is whether the overall level of maintenance has changed. As shown by the figures above, the amount recorded in maintenance accounts during the twelve months ended December 31, 2021 relative to the amount of utility plant in service as of December 31, 2021 has remained consistent when compared to the amount recorded in maintenance accounts during the twelve months ended December 31, 2020 relative to the amount of utility plant in service as of December 31, 2020.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
STATEMENT OF INCOME

53.53 I. Statement of Income

D. Water and Wastewater Utilities

2 Prepare a Statement of Income for the various time frames of the rate proceeding including:

Col. 1 - Book recorded statement for the test year.

2 - Adjustments to book recorded statement to annualize and normalize under present rates.

3 - Income statement under present rates after adjustment in Col. 2.

4 - Adjustment to Col. 3 for revenue increase requested.

5 - Income statement under requested rates.

Response: Refer to pages 2 and 3.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 STATEMENT OF INCOME UNDER EXISTING RATES FOR THE TWELVE MONTHS
 ENDED DECEMBER 31, 2021 AND THE ANTICIPATED STATEMENT OF INCOME
 WHEN THE PROPOSED RATES BECOME EFFECTIVE

Exhibit No. HI-2
 Page 2 of 3
 Witness: M E Poff

	Under Existing Rates			Under Proposed Rates		
	Twelve Months Ended December 31, 2021 (1)	Exhibit Reference Adjustment (2)	Pro Forma Twelve Months Ended December 31, 2021 (3)	Exhibit Reference Adjustment (4)	Pro Forma Twelve Months Ended December 31, 2021 (5)	
Operating Revenues	52,903,579	HIII-2 (251,254)	52,652,325	HIII-2 1,607,976	54,260,301	
Operating Expenses, Depreciation and Taxes Other Than Income Taxes						
Source of Supply Expenses	1,396,375	HIII-2 37,481	1,433,856		1,433,856	
Water Treatment Expenses	2,593,044	HIII-2 215,557	2,808,601		2,808,601	
Transmission and Distribution Expenses	5,321,330	HIII-2 404,827	5,726,157		5,726,157	
Customer Accounts Expenses	1,773,602	HIII-2 198,788	1,972,390		1,972,390	
Administrative and General Expenses	8,960,864	HIII-2 147,929	9,108,793	HIII-2 8,370	9,117,162	
Increased Costs Resulting From Load Growth	-	HIII-2 10,735	10,735		10,735	
Amortization of Utility Plant Acquisition Adjustment	-	HIII-2 (11,746)	(11,746)		(11,746)	
General Price Level Adjustment			-		-	
Depreciation	8,665,148	HI-2-1 1,387,135	10,052,283		10,052,283	
Taxes Other Than Income Taxes	1,231,647	HIV-15 47,846	1,279,493	HIV-15 10,783	1,290,277	
Total Operating Expenses, Depreciation and Taxes Other Than Income Taxes	29,942,010	2,438,552	32,380,562	19,153	32,399,715	
Net Operating Income Before Income Taxes	22,961,569	(2,689,806)	20,271,763	1,588,823	21,860,585	
Income Taxes						
Current Federal Income Tax	889,746	HIV-17 (324,316)	565,430	HIV-17 300,321	865,751	
Current State Income Tax	341,899	HIV-17 (156,138)	185,761	HIV-17 158,723	344,485	
Deferred Federal Income Tax-Accelerated Depreciation	678,814	HIV-17 (245,244)	433,570		433,570	
Deferred Federal Income Tax-Basis Difference	(172,348)		(172,348)		(172,348)	
Deferred State Income Tax-Basis Difference	(86,802)		(86,802)		(86,802)	
Deferred Federal Income Tax-Excess ADIT	(175,155)	HIV-17 3,644	(171,511)		(171,511)	
Amortization of Investment Tax Credits	(37,525)	HIV-17 (1,717)	(39,242)		(39,242)	
Total Income Taxes	1,438,629	(723,771)	714,858	459,044	1,173,902	
Net Operating Income	21,522,940	(1,966,035)	19,556,905	1,129,778	20,686,683	

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 STATEMENT OF INCOME UNDER EXISTING RATES FOR THE TWELVE MONTHS
 ENDED DECEMBER 31, 2021 AND THE ANTICIPATED STATEMENT OF INCOME
 WHEN THE PROPOSED RATES BECOME EFFECTIVE

Exhibit No. HI-2
 Page 3 of 3
 Witness: M E Poff

	Under Existing Rates			Under Proposed Rates		
	Twelve Months Ended December 31, 2021 (1)	Exhibit Reference Adjustment (2)	Pro Forma Twelve Months Ended December 31, 2021 (3)	Exhibit Reference Adjustment (4)	Pro Forma Twelve Months Ended December 31, 2021 (5)	
Other Income (Non-operating)						
Dividend Income	17,602		17,602		17,602	
Rent Income	9,250		9,250		9,250	
Interest Income	164,343		164,343		164,343	
Miscellaneous Non-operating Income	11,960		11,960		11,960	
Total Other Income	203,155		203,155		203,155	
Income Deductions						
Interest on Long Term Debt and Amort- ization of Debt Expense	4,755,097		4,755,097		4,755,097	
Interest on Bank Borrowings	170,879		170,879		170,879	
Interest Charged Construction	(1,062,238)		(1,062,238)		(1,062,238)	
Miscellaneous Income Deductions	561,269		561,269		561,269	
Total Income Deductions	4,425,007		4,425,007		4,425,007	
Net Income	17,301,088	(1,966,035)	15,335,053	1,129,778	16,464,831	

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
STATEMENT OF INCOME ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To adjust depreciation recorded on the corporate books during the twelve months ended December 31, 2021 to pro forma annual depreciation accrual as of December 31, 2021 using straight-line, remaining life method.	
	Annual Depreciation Accrual	10,052,283
	Less: Depreciation for Twelve Months Ended December 31, 2021	8,665,148
		1,387,135
40300000	Depreciation	1,387,135

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING DIVISION STATEMENT OF INCOME

53.53 I. Statement of Income

D. Water and Wastewater Utilities

3 If a company has separate operating divisions, an income statement must be shown for each division, plus an income statement for the company as a whole.

Response: The Company does not have separate operating divisions, but does have separate wastewater financials. See Exhibit No. HI-2 for an income statement for all water operations and HI-2W for a wastewater income statement.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING INCOME CLAIMS

53.53 I. Statement of Income

D. Water and Wastewater Utilities

4 Provide operating income claims under:

a. Present rates.

b. Pro forma present rates (annualized & normalized).

c. Proposed rates (annualized & normalized).

Response: Refer to Exhibit No. HV-1.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATES OF RETURN

- 53.53 I. Statement of Income
- D. Water and Wastewater Utilities
- 5 Provide rates of return on original cost under:
 - a. Present rates.
 - b. Pro forma present rates.
 - c. Proposed rates.

Response: Refer to Exhibit No. HV-1.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

GALLONS SOLD (000 OMITTED) AND OPERATING REVENUES
FOR TWELVE MONTHS ENDED DECEMBER 31, 2021 AND 2020
AND NUMBER OF CUSTOMERS AS OF DECEMBER 31, 2021 AND 2020

53.53 II. Operating Revenue

D. Prepare a summary of operating revenues for the test year and the year preceding the test year providing the following information:

1 a. For each classification of customers:

(i) Number of customers as of year-end

(ii) Gallons sold

(iii) Revenues

b. Customers forfeited discounts and penalties and miscellaneous water revenues.

RESPONSE Refer to page 2.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 GALLONS SOLD (THOUSANDS*) AND OPERATING REVENUES
 FOR TWELVE MONTHS ENDED DECEMBER 31, 2021 AND 2020
 AND NUMBER OF CUSTOMERS AS OF DECEMBER 31, 2021 AND 2020

Exhibit No.HII-1
 Page 2 of 2
 Witness: M E Poff

	AS OF 12-31-21 CUSTOMERS (1)	TWELVE MONTHS ENDED DECEMBER 31, 2021 GALLONS*		AS OF 12-31-20 CUSTOMERS (4)	TWELVE MONTHS ENDED DECEMBER 31, 2020 GALLONS*	
		SOLD (2)	REVENUES (3)		SOLD (5)	REVENUES (6)
OPERATING REVENUES						
SALES OF WATER						
METERED SALES						
RESIDENTIAL	63,477	3,006,391	33,885,850	63,122	3,023,208	33,965,053
COMMERCIAL	4,608	1,930,983	10,497,979	4,605	1,774,914	9,922,858
INDUSTRIAL	302	914,563	4,076,556	300	866,091	3,840,718
TOTAL METERED SALES	68,387	5,851,938	48,460,385	68,027	5,664,213	47,728,629
UNMETERED SALES						
PRIVATE FIRE	1,162		1,890,608	1,133		1,836,098
PUBLIC FIRE	233		1,356,863	241		1,354,938
TOTAL UNMETERED SALES	1,395		3,247,471	1,374		3,191,036
TOTAL SALES OF WATER		5,851,938	51,707,856		5,664,213	50,919,665
TOTAL CUSTOMERS	69,782			69,401		
OTHER OPERATING REVENUES						
RENT FROM WATER PROPERTY			550,745			556,309
LATE CHARGES			85,421			14,368
MISCELLANEOUS WATER REVENUES			559,557			310,631
TOTAL OTHER OPERATING REVENUES			1,195,723			881,308
TOTAL OPERATING REVENUES		5,851,938	52,903,579		5,664,213	51,800,973

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

OPERATING REVENUES UNDER EXISTING AND PROPOSED RATES
FOR TWELVE MONTHS ENDED DECEMBER 31, 2021

53.53 II. Operating Revenue

D. Water and Wastewater Utilities

2 Prepare a summary of operating revenues for the test year, providing the following information:

a. For each classification of customers and for customers forfeited discounts and penalties and miscellaneous water/wastewater revenues:

(i) Revenues.

(ii) Annualizing and normalizing adjustments to arrive at adjusted operating revenues for ratemaking.

(iii) Proposed increase in operating revenues.

(iv) Percent increase in operating revenues.

(v) Operating revenues under proposed rates.

RESPONSE Refer to pages 2 and 3

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUES UNDER EXISTING AND PROPOSED RATES
 FOR TWELVE MONTHS ENDED DECEMBER 31, 2021

Exhibit No.HII-2
 Page 2 of 3
 Witness: M E Poff

	UNDER EXISTING RATES			UNDER PROPOSED RATES			
	TWELVE MONTHS ENDED 12-31-21 (1)	HISTORIC TEST YEAR ADJUSTMENTS (PAGE 3) (2)	PRO FORMA RATES TWELVE MONTHS ENDED 12-31-21 (3)	EXHIBIT REFERENCE (4)	REVENUE INCREASE (5)	% INCREASE (6)	PRO FORMA (7)
OPERATING REVENUES							
SALES OF WATER							
METERED SALES							
RESIDENTIAL	33,885,850	(128,265)	33,757,585		1,052,586	3.12%	34,810,171
COMMERCIAL	10,497,979	(98,030)	10,399,949		324,278	3.12%	10,724,227
INDUSTRIAL	4,076,556	(1,465)	4,075,091		127,064	3.12%	4,202,155
TOTAL METERED SALES	48,460,385	(227,760)	48,232,625		1,503,928		49,736,553
UNMETERED SALES							
PRIVATE FIRE	1,890,608	226	1,890,834		58,958	3.12%	1,949,791
PUBLIC FIRE	1,356,863	16,312	1,373,175		42,817	3.12%	1,415,992
TOTAL UNMETERED SALES	3,247,471	16,538	3,264,009		101,774		3,365,783
TOTAL SALES OF WATER	51,707,856	(211,222)	51,496,634		1,605,703		53,102,336
OTHER OPERATING REVENUES							
RENT FROM WATER PROPERTY	550,745	(11,154)	539,591				539,591
LATE CHARGES	85,421	(12,522)	72,899	HII-2-15	2,273		75,172
MISCELLANEOUS WATER REVENUES	559,557	(16,356)	543,201				543,201
TOTAL OTHER OPERATING REVENUES	1,195,723	(40,032)	1,155,691		2,273		1,157,964
TOTAL OPERATING REVENUES	52,903,579	(251,254)	52,652,325		1,607,976	3.05%	54,260,301

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 SUMMARY OF OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

Exhibit No.HII-2
 Page 3 of 3
 Witness: M E Poff

EXHIBIT REFER- ENCE (1)	METERED SALES TO RES- IDENTIAL CUSTOM- ERS (2)	METERED SALES TO COM- MERCIAL CUSTOM- ERS (3)	METERED SALES TO IND- USTRIAL CUSTOM- ERS (4)	PRIVATE FIRE PROTECT- ION (5)	PUBLIC FIRE PROTECT- ION (6)	LATE CHARGES (7)	RENT FROM WATER PROP- ERTY (8)	MISC- ELLANEOUS WATER REVENUES (9)	TOTAL (10)
HII-2-1	(417,984)	(133,900)	(52,268)	(23,315)					(627,467)
HII-2-2	169,081	19,722	31,538	7,421	7,033				234,795
HII-2-3	16,461	1,803	12,581						30,845
HII-2-4	(20,321)								(20,321)
HII-2-5	124,498								124,498
HII-2-6		(6,966)							(6,966)
HII-2-7		21,312							21,312
HII-2-8			4,611						4,611
HII-2-9			2,073						2,073
HII-2-10				16,119					16,119
HII-2-11					9,280				9,280
HII-2-12							(11,154)		(11,154)
HII-2-13								(16,356)	(16,356)
HII-2-14						(12,522)			(12,522)
TOTAL HISTORIC TEST YEAR REVENUE ADJUSTMENTS	(128,265)	(98,030)	(1,465)	226	16,312	(12,522)	(11,154)	(16,356)	(251,254)

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To eliminate Distribution System Improvement Charge revenues billed and recorded on the books during the twelve months ended December 31, 2021.	
46100101	Metered Sales to Residential Customers	-417,984
461002(4)01	Metered Sales to Commercial Customers	-133,900
46100301	Metered Sales to Industrial Customers	-52,268
46200201	Private Fire Protection	-23,315

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To eliminate net accrued operating revenues recorded on the books during the twelve months ended December 31, 2021. Operating revenues for rate making purposes are reflected on an "as billed" basis. Refer to Exhibit No. HII-5 for an explanation of this adjustment.	
46100100	Metered Sales to Residential Customers	169,081
46100200	Metered Sales to Commercial Customers	19,722
46100300	Metered Sales to Industrial Customers	31,538
46200200	Private Fire Protection	7,421
46200100	Public Fire Protection	7,033

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To adjust operating revenues for metered residential, commercial and industrial customers by applying currently effective metered base rates to test year water consumption.	
	Operating Revenues Net of DSIC, STAS and Unbilled (Refer to Exhibit Nos. HII-2-1, HII-2-2 and HII-2-13) (1)	Annualized Revenues at Metered Base Rates Effective March 1, 2019 (Refer to Exhibit No. HII-4) (2)
		Adjustment (3)
	Residential 33,636,947	33,653,408 16,461
	Commercial 10,383,801	10,385,604 1,803
	Industrial 4,055,826	4,068,407 12,581
	48,076,574	48,107,419 30,845
46100100	Metered Sales to Residential Customers	16,461
46100200	Metered Sales to Commercial Customers	1,803
46100300	Metered Sales to Industrial Customers	12,581

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To annualize operating revenues for metered residential gravity customers connected and disconnected during the twelve months ended December 31, 2021.	
	Metered Residential Gravity Customers as of December 31, 2021	20,813
	Metered Residential Gravity Customers as of December 31, 2020	20,900
	Metered Residential Gravity Customers Net Loss (20813 - 20900)	(87)
	Test Year Average Number of Metered Residential Gravity Customers (20813 + 20900 / 2)	20,857
	Annualized Revenues for Metered Residential Gravity Customers at Metered Base Rates Effective March 1, 2019. (Refer to Exhibit No. HII-4)	9,743,607
	Average Annual Revenue per Average Metered Residential Gravity Customer (9743607 / 20857)	467.16
	Annualized Revenue Adjustment = Net Loss x Average Annual Revenue / 2 (-87 * 467.16 / 2)	(20,321)
46100100	Metered Sales to Residential Customers	(20,321)

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To annualize operating revenues for metered residential repumped customers connected and disconnected during the twelve months ended December 31, 2021.	
	Metered Residential Repumped Customers as of December 31, 2021	42,664
	Metered Residential Repumped Customers as of December 31, 2020	42,222
	Metered Residential Repumped Customers Net Gain (42664 - 42222)	442
	Test Year Average Number of Metered Residential Repumped Customers (42664 + 42222 / 2)	42,443
	Annualized Revenues for Metered Residential Repumped Customers at Metered Base Rates Effective March 1, 2019. (Refer to Exhibit No. HII-4)	23,909,801
	Average Annual Revenue per Average Metered Residential Repumped Customer (23909801 / 42443)	563.34
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue / 2 (442 * 563.34 / 2)	124,498
46100100	Metered Sales to Residential Customers	124,498

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To annualize operating revenues for metered commercial gravity customers connected and disconnected during the twelve months ended December 31, 2021.	
	Metered Commercial Gravity Customers as of December 31, 2021	2,531
	Metered Commercial Gravity Customers as of December 31, 2020	2,541
	Metered Commercial Gravity Customers Net Loss (2531 - 2541)	(10)
	Test Year Average Number of Metered Commercial Gravity Customers (2531 + 2541 / 2)	2,536
	Annualized Revenues for Metered Commercial Gravity Customers at Metered Base Rates Effective March 1, 2019. (Refer to Exhibit No. HII-4)	3,533,320
	Average Annual Revenue per Average Metered Commercial Gravity Customer (3533320 / 2536)	1393.26
	Annualized Revenue Adjustment = Net Loss x Average Annual Revenue / 2 (-10 * 1393.26 / 2)	(6,966)
46100200	Metered Sales to Commercial Customers	(6,966)

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To annualize operating revenues for metered commercial repumped customers connected and disconnected during the twelve months ended December 31, 2021.	
	Metered Commercial Repumped Customers as of December 31, 2021	2,077
	Metered Commercial Repumped Customers as of December 31, 2020	2,064
	Metered Commercial Repumped Customers Net Gain (2077 - 2064)	13
	Test Year Average Number of Metered Commercial Repumped Customers (2077 + 2064 / 2)	2,071
	Annualized Revenues for Metered Commercial Repumped Customers at Metered Base Rates Effective March 1, 2019.	6,790,252
	Average Annual Revenue per Average Metered Commercial Repumped Customer (6790252 / 2071)	3,278.73
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue / 2 (13 * 3278.73 / 2)	21,312
46100200	Metered Sales to Commercial Customers	21,312

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To annualize operating revenues for net metered industrial gravity customers gained (lost) during the twelve months ended December 31, 2021	
	Net Metered Industrial Gravity Customers Gained (Lost) During the Twelve Months Ended December 31, 2021	
Customer Number	Number of Bills Total Consumption	Average Monthly Consumption Annualized Revenues Test Year Revenues Adjustment
1806 - 3707 (1+1/2")	11 7,140	649 2,675 (2,675)
182145 - 579149 (4")	4 9,232	2,308 10,887 3,601 7,286
46100300	Metered Sales to Industrial Customers	4,611

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To annualize operating revenues for net metered industrial repumped customers gained (lost) during the twelve months ended December 31, 2021	
	Net Metered Industrial Repumped Customers Gained (Lost) During the Twelve Months Ended December 31, 2021	
Customer Number	Number of Bills Total Consumption Average Monthly Consumption	Annualized Test Year Revenues Revenues Adjustment
181132 - 576811 (3")	2 99 50	2,261 374 1,887
162133 - 526157 (4")	12 16,371 1,364	12,590 12,405 186
46100300 Metered Sales to Industrial Customers		2,073

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)			ADJUST- MENT INCREASE DECREASE (3)
	To annualize private fire protection revenues under base rates effective March 1, 2019, applied to the number of hydrants and standby service connections in service as of December 31, 2021			
	Number of Billing Units as of 12-31-21	Annual Rate Supplement No. 134 to Tariff Water Pa PUC No.14	Annual Revenue	
	Gravity System			
	40	445.32	17,813	
	6	334.44	2,007	
	24	334.44	8,027	
	7	445.32	3,117	
	133	556.56	74,022	
	257	1,115.16	286,596	
	104	2,230.44	231,966	
	5	3,346.20	16,731	
	2	4,976.88	9,954	
			650,232	

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)															
	To annualize private fire protection revenues under base rates effective March 1, 2019, applied to the number of hydrants and standby service connections in service as of December 31, 2021																
	<table border="0"> <tr> <td></td> <td style="text-align: center;">Annual Rate</td> <td></td> </tr> <tr> <td style="text-align: center;">Number of</td> <td style="text-align: center;">Supplement</td> <td></td> </tr> <tr> <td style="text-align: center;">Billing</td> <td style="text-align: center;">No. 134 to</td> <td></td> </tr> <tr> <td style="text-align: center;">Units as of</td> <td style="text-align: center;">Tariff Water</td> <td style="text-align: center;">Annual</td> </tr> <tr> <td style="text-align: center;">12-31-21</td> <td style="text-align: center;">Pa PUC No.14</td> <td style="text-align: center;">Revenue</td> </tr> </table>		Annual Rate		Number of	Supplement		Billing	No. 134 to		Units as of	Tariff Water	Annual	12-31-21	Pa PUC No.14	Revenue	
	Annual Rate																
Number of	Supplement																
Billing	No. 134 to																
Units as of	Tariff Water	Annual															
12-31-21	Pa PUC No.14	Revenue															
	Repumped System																
	First Hydrant	102,643															
	Each Additional Hydrant	1,313															
	2-Inch Service Connection	9,154															
	3-Inch Service Connection	3,210															
	4-Inch Service Connection	57,819															
	6-Inch Service Connection	306,715															
	8-Inch Service Connection	504,479															
	10-Inch Service Connection	212,119															
	12-Inch Service Connection	43,149															
		1,240,601															
	Total Annualized Private Fire Protection	1,890,834															
	Less: Test Year Private Fire Protection Net of DSIC, STAS and Unbilled Revenues	1,874,714															
		16,119															
46200200	Private Fire Protection	16,119															

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To annualize public fire protection revenues under base rates effective March 1, 2019, applied to the number of hydrants in service as of December 31, 2021	
	Annual Rate Supplement	
	Number of Billing Units as of 12-31-21	No. 134 to Tariff Water Pa PUC No 14
		Annual Revenue
Gravity System		
Hydrants	1,026	258 264,708
Repumped System		
Hydrants	3,003	369 1,108,467
Total Annualized Public Fire Protection		1,373,175
Less: Test Year Public Fire Protection Net of STAS and Unbilled Revenues		1,363,896
		9,280
46200100 Public Fire Protection		9,280

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To annualize lease payments received for communication equipment installed on the Company's standpipes in accordance with non-exclusive license agreements between the Company and non-affiliated companies.	
	Annual Lease Payments for the installation of Communication Equipment	539,590
	Less: Lease Payments Received and Recorded as Rental Income During the Twelve Months Ended December 31, 2021	550,745
		(11,154)
47200000	Rent from Water Property	(11,154)

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To eliminate billing services provided to West Manhiem Township no longer required due to the Company's acquisition of the West Manheim Township wastewater collection system on December 30, 2021	
	Billing Services - January 2021	4,004
	Billing Services - April 2021	4,056
	Billing Services - July 2021	4,114
	Billing Services - October 2021	4,182
		(16,356)
47400000	Miscellaneous Water Revenues	(16,356)

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)			ADJUST- MENT INCREASE DECREASE (3)
	To annualize late charges for the twelve months ended December 31, 2021 based on a two-year ratio of late charges to total sales of water.			
	Twelve Months Ended	Late Charges	Sales of Water	Percent of Late Charges
	December 31, 2019	72,618	49,586,308	
	December 31, 2018	65,733	48,145,826	
		138,351	97,732,134	0.14%
	Annualized Late Charges Based on Applying the Two-Year Ratio to Pro Forma Sales of Water Under Existing Rates for the Twelve Months Ended December 31, 2021			72,899
	Less: Test Year Late Charges for Twelve Months Ended December 2021			85,421
				(12,522)
47100500	Late Charges			(12,522)

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER PROPOSED RATES

ACCOUNT (1)	EXPLANATION (2)			ADJUST- MENT INCREASE DECREASE (3)
	To adjust pro forma late charges for the twelve months ended December 31, 2021 based on a two-year ratio of late charges to total sales of water.			
	Twelve Months Ended	Late Charges	Sales of Water	Percent of Late Charges
	December 31, 2019	72,618	49,586,308	
	December 31, 2018	65,733	48,145,826	
		138,351	97,732,134	0.14%
	Annualized Late Charges Based on Applying the Two-Year Ratio to Pro Forma Sales of Water Under Proposed Rates for the Twelve Months Ended December 31, 2021			75,172
	Less: Pro Forma Late Charges for Twelve Months Ended December 31, 2021 (Refer to Exhibit No. HII-2-14)			72,899
				2,273
47100500	Late Charges			2,273

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
PRESENT AND PROPOSED TARIFF RATES

53.53 II. Operating Revenue

- D. Prepare a schedule of present and proposed tariff rates showing dollar change and percent of change by block. Provide increases to customers at various monthly uses showing billings at existing and proposed rates. Provide also an explanation of any change in block structure and the reason therefor. Provide a copy of the proposed tariff or tariff supplement.

RESPONSE Refer to Exhibit No. FII-3

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

CUSTOMER CONSUMPTION ANALYSIS AND RATE APPLICATION

- 53.53 II. Operating Revenue
- D. Water and Wastewater Utilities
- 4 Provide for the test year a detailed customer consumption analysis and the application of rates to support present and proposed rates by customer classification and/or tariff rate schedule.

RESPONSE The requested information is presented on the following pages as noted below:

<u>Description</u>	<u>Page No.</u>
Application of present rates to customer consumption analysis for the twelve months ended December 31, 2021	2 - 4
Customer consumption analysis for the twelve months ended December 31, 2021	5 - 18

THE YORK WATER COMPANY
 APPLICATION OF PRESENT RATES TO CONSUMPTION ANALYSIS (00)
 TWELVE MONTHS ENDED DECEMBER 31, 2021

Exhibit No.HII-4
 Page 2 of 18
 Witness: M E Poff

RATE BLOCK 100 GAL (1)	NUMBER OF BILLS (2)	CONSUMPTION 100 GAL (3)	PRESENT BASE RATES (4)	REVENUE AT PRESENT BASE RATES (5)
RESIDENTIAL GRAVITY				
CUSTOMER CHARGE				
5/8	234876		16.25	3816735
3/4	12018		22.30	268001
1	3314		31.50	104391
1 1/2	572		48.50	27742
2	36		63.00	2268
OUTPUT CHARGE				
UP TO 50		8153048	0.5012	4086308
NEXT 450		2657924	0.5012	1332152
OVER 500		211513	0.5012	106010
TOTAL RESIDENTIAL GRAVITY	250816	11022485		9743607
RESIDENTIAL REPUMPED				
CUSTOMER CHARGE				
5/8	487137		16.25	7915976
3/4	17133		22.30	382066
1	4928		31.50	155232
1 1/2	170		48.50	8245
2	60		63.00	3780
UP TO 50		15953875	0.8111	12940188
NEXT 450		3024336	0.8111	2453039
OVER 500		63217	0.8111	51275
TOTAL RESIDENTIAL REPUMPED	509428	19041428		23909801
TOTAL RESIDENTIAL	760244	30063913		33653408

THE YORK WATER COMPANY
 APPLICATION OF PRESENT RATES TO CONSUMPTION ANALYSIS (00)
 TWELVE MONTHS ENDED DECEMBER 31, 2021

Exhibit No. HII-4
 Page 3 of 18
 Witness: M E Poff

RATE BLOCK 100 GAL (1)	NUMBER OF BILLS (2)	CONSUMPTION 100 GAL (3)	PRESENT BASE RATES (4)	REVENUE AT PRESENT BASE RATES (5)
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COMMERCIAL GRAVITY

CUSTOMER CHARGE

5/8	777		16.25	12626
3/4	15524		22.30	346185
1	6030		31.50	189945
1 1/2	4149		48.50	201227
2	2621		63.00	165123
3	732		151.80	111118
4	436		225.90	98492
6	108		250.90	27097

OUTPUT CHARGE

UP TO 50		1315146	0.4554	598917
NEXT 450		2380525	0.3261	776289
OVER 500		4135086	0.2541	1050725

TOTAL COMMERCIAL GRAVITY	30377	7830757		3577745
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COMMERCIAL REPUMPED

CUSTOMER CHARGE

5/8	1019		16.25	16559
3/4	9211		22.30	205405
1	4935		31.50	155453
1 1/2	4930		48.50	239105
2	2951		63.00	185913
3	1097		151.80	166525
4	504		225.90	113854
6	168		250.90	42151
8	24		481.40	11554
10	12		619.50	7434

OUTPUT CHARGE

UP TO 50		2613388	0.7401	1934169
NEXT 450		2507988	0.6288	1577023
OVER 500		6357696	0.3386	2152716

TOTAL COMMERCIAL REPUMPED	24851	11479072		6807859
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TOTAL COMMERCIAL	55228	19309829		10385604
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THE YORK WATER COMPANY
 APPLICATION OF PRESENT RATES TO CONSUMPTION ANALYSIS (00)
 TWELVE MONTHS ENDED DECEMBER 31, 2021

Exhibit No. HII-4
 Page 4 of 18
 Witness: M E Poff

RATE BLOCK 100 GAL (1)	NUMBER OF BILLS (2)	CONSUMPTION 100 GAL (3)	PRESENT BASE RATES (4)	REVENUES AT PRESENT BASE RATES (5)
INDUSTRIAL GRAVITY				
CUSTOMER CHARGE				
5/8	0		16.25	0
3/4	313		22.30	6980
1	276		31.50	8694
1 1/2	325		48.50	15763
2	492		63.00	30996
3	180		151.80	27324
4	185		225.90	41792
6	88		250.90	22079
12	9		762.70	6864
OUTPUT CHARGE				
UP TO 50		80105	0.4554	36480
NEXT 450		304035	0.3261	99146
NEXT 19500		1855667	0.2831	525339
OVER 20000		105504	0.2437	25711
TOTAL INDUSTRIAL GRAVITY	1868	2345311		847168
INDUSTRIAL REPUMPED				
CUSTOMER CHARGE				
5/8	0		16.25	0
3/4	228		22.30	5084
1	324		31.50	10206
1 1/2	397		48.50	19255
2	360		63.00	22680
3	220		151.80	33396
4	72		225.90	16265
6	96		250.90	24086
8	24		481.40	11554
OUTPUT CHARGE				
UP TO 50		69929	0.7401	51754
NEXT 450		290756	0.6288	182827
NEXT 19500		2411579	0.5824	1404504
OVER 20000		4028059	0.3574	1439628
TOTAL INDUSTRIAL REPUMPED	1721	6800323		3221239
TOTAL INDUSTRIAL	3589	9145634		4068407

THE YORK WATER COMPANY
 DISTRIBUTION OF CONSUMPTION AMONG RATE BLOCKS (00)
 TWELVE MONTHS ENDED DECEMBER 31, 2021

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	TOTAL BILLS (1)	LOWER RATE BLOCKS (2)	BILLS THIS GROUP (3)	TOTAL CONSUMP- TION (4)	LOWER RATE BLOCKS (5)	CONSUMP- TION THIS GROUP (6)	FIRST 5000 (7)	NEXT 45000 (8)	OVER 50000 (9)
RESIDENTIAL GRAVITY (5/8)									
5000	171629		171629	4397580		4397580	4397580		
50000	234667	171629	63038	9536720	4397580	5139140	3151900	1987240	
OVER	234876	234667	209	9699396	9536720	162676	10450	94050	58176
			234876			9699396	7559930	2081290	58176
RESIDENTIAL GRAVITY (3/4)									
5000	6433		6433	168864		168864	168864		
50000	11932	6433	5499	741145	168864	572281	274950	297331	
OVER	12018	11932	86	803509	741145	62364	4300	38700	19364
			12018			803509	448114	336031	19364
RESIDENTIAL GRAVITY (1)									
5000	2030		2030	52657		52657	52657		
50000	3288	2030	1258	188906	52657	136249	62900	73349	
OVER	3314	3288	26	208116	188906	19210	1300	11700	6210
			3314			208116	116857	85049	6210
RESIDENTIAL GRAVITY (11/2)									
5000	64		64	1521		1521	1521		
50000	396	64	332	90020	1521	88499	16600	71899	
OVER	572	396	176	301244	90020	211224	8800	79200	123224
			572			301244	26921	151099	123224
RESIDENTIAL GRAVITY (2)									
5000	22		22	526		526	526		
50000	31	22	9	3181	526	2655	450	2205	
OVER	36	31	5	10220	3181	7039	250	2250	4539
			36			10220	1226	4455	4539
			250816			11022485	8153048	2657924	211513

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 DISTRIBUTION OF CONSUMPTION AMONG RATE BLOCKS (00)
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	TOTAL BILLS (1)	LOWER RATE BLOCKS (2)	BILLS THIS GROUP (3)	TOTAL CONSUMP- TION (4)	LOWER RATE BLOCKS (5)	TION THIS GROUP (6)	FIRST 5000 (7)	NEXT 45000 (8)	OVER 50000 (9)
RESIDENTIAL REPUMPED (5/8)									
5000	382648		382648	10046586		10046586	10046586		
50000	487011	382648	104363	17983473	10046586	7936887	5218150	2718737	
OVER	487137	487011	126	18094136	17983473	110663	6300	56700	47663
			487137			18094136	15271036	2775437	47663
RESIDENTIAL REPUMPED (3/4)									
5000	14152		14152	345428		345428	345428		
50000	17119	14152	2967	596540	345428	251112	148350	102762	
OVER	17133	17119	14	604019	596540	7479	700	6300	479
			17133			604019	494478	109062	479
RESIDENTIAL REPUMPED (1)									
5000	3044		3044	83637		83637	83637		
50000	4905	3044	1861	279061	83637	195424	93050	102374	
OVER	4928	4905	23	300961	279061	21900	1150	10350	10400
			4928			300961	177837	112724	10400
RESIDENTIAL REPUMPED (11/2)									
5000	52		52	1649		1649	1649		
50000	162	52	110	18857	1649	17208	5500	11708	
OVER	170	162	8	26217	18857	7360	400	3600	3360
			170			26217	7549	15308	3360
RESIDENTIAL REPUMPED (2)									
5000	1		1	25		25	25		
50000	48	1	47	8780	25	8755	2350	6405	
OVER	60	48	12	16095	8780	7315	600	5400	1315
			60			16095	2975	11805	1315
			509428			19041428	15953875	3024336	63217

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 DISTRIBUTION OF CONSUMPTION AMONG RATE BLOCKS (00)
 TWELVE MONTHS ENDED DECEMBER 31, 2021

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	TOTAL BILLS (1)	LOWER RATE BLOCKS (2)	BILLS THIS GROUP (3)	TOTAL CONSUMP- TION (4)	LOWER RATE BLOCKS (5)	TION THIS GROUP (6)	FIRST 5000 (7)	NEXT 45000 (8)	OVER 50000 (9)
COMMERCIAL GRAVITY (5/8)									
5000	504		504	8997		8997	8997		
50000	773	504	269	43630	8997	34633	13450	21183	
OVER	777	773	4	47109	43630	3479	200	1800	1479
			777			47109	22647	22983	1479
COMMERCIAL GRAVITY (3/4)									
5000	10069		10069	151086		151086	151086		
50000	15391	10069	5322	821669	151086	670583	266100	404483	
OVER	15524	15391	133	920935	821669	99266	6650	59850	32766
			15524			920935	423836	464333	32766
COMMERCIAL GRAVITY (1)									
5000	3126		3126	51625		51625	51625		
50000	5809	3126	2683	508008	51625	456383	134150	322233	
OVER	6030	5809	221	680150	508008	172142	11050	99450	61642
			6030			680150	196825	421683	61642
COMMERCIAL GRAVITY (11/2)									
5000	1403		1403	24776		24776	24776		
50000	3433	1403	2030	457904	24776	433128	101500	331628	
OVER	4089	3433	656	1249463	457904	791559	32800	295200	463559
			4089			1249463	159076	626828	463559
COMMERCIAL GRAVITY (2)									
5000	695		695	13585		13585	13585		
50000	1817	695	1122	245813	13585	232228	56100	176128	
OVER	2513	1817	696	1309979	245813	1064166	34800	313200	716166
			2513			1309979	104485	489328	716166

THE YORK WATER COMPANY
 DISTRIBUTION OF CONSUMPTION AMONG RATE BLOCKS (00)
 TWELVE MONTHS ENDED DECEMBER 31, 2021

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	TOTAL BILLS (1)	LOWER RATE BLOCKS (2)	BILLS THIS GROUP (3)	TOTAL CONSUMP- TION (4)	LOWER RATE BLOCKS (5)	TION THIS GROUP (6)	FIRST 5000 (7)	NEXT 45000 (8)	OVER 50000 (9)
COMMERCIAL GRAVITY (3)									
5000	83		83	1109		1109	1109		
50000	268	83	185	39612	1109	38503	9250	29253	
OVER	576	268	308	693638	39612	654026	15400	138600	500026
			576			693638	25759	167853	500026
COMMERCIAL GRAVITY (4)									
5000	44		44	855		855	855		
50000	114	44	70	15078	855	14223	3500	10723	
OVER	316	114	202	561261	15078	546183	10100	90900	445183
			316			561261	14455	101623	445183
COMMERCIAL GRAVITY (6)									
5000	3		3	40		40	40		
50000	9	3	6	1410	40	1370	300	1070	
OVER	96	9	87	1213261	1410	1211851	4350	39150	1168351
			96			1213261	4690	40220	1168351
			29921			6675796	951773	2334851	3389172

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 DISTRIBUTION OF CONSUMPTION AMONG RATE BLOCKS (00)
 TWELVE MONTHS ENDED DECEMBER 31, 2021

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	TOTAL BILLS (1)	LOWER RATE BLOCKS (2)	BILLS THIS GROUP (3)	TOTAL CONSUMP TION (4)	LOWER RATE BLOCKS (5)	TION THIS GROUP (6)	FIRST 5000 (7)	NEXT 45000 (8)	OVER 50000 (9)
COMMERCIAL REPUMPED (5/8)									
5000	694		694	11951		11951	11951		
50000	1017	694	323	43689	11951	31738	16150	15588	
OVER	1019	1017	2	45242	43689	1553	100	900	553
			1019			45242	28201	16488	553
COMMERCIAL REPUMPED (3/4)									
5000	7248		7248	87987		87987	87987		
50000	9168	7248	1920	329390	87987	241403	96000	145403	
OVER	9211	9168	43	366866	329390	37476	2150	19350	15976
			9211			366866	186137	164753	15976
COMMERCIAL REPUMPED (1)									
5000	2241		2241	42180		42180	42180		
50000	4708	2241	2467	437241	42180	395061	123350	271711	
OVER	4935	4708	227	676603	437241	239362	11350	102150	125862
			4935			676603	176880	373861	125862
COMMERCIAL REPUMPED (11/2)									
5000	1213		1213	26278		26278	26278		
50000	4053	1213	2840	621708	26278	595430	142000	453430	
OVER	4900	4053	847	1683979	621708	1062271	42350	381150	638771
			4900			1683979	210628	834580	638771
COMMERCIAL REPUMPED (2)									
5000	668		668	13584		13584	13584		
50000	2012	668	1344	333131	13584	319547	67200	252347	
OVER	2807	2012	795	1281584	333131	948453	39750	357750	550953
			2807			1281584	120534	610097	550953

THE YORK WATER COMPANY
 DISTRIBUTION OF CONSUMPTION AMONG RATE BLOCKS (00)
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	TOTAL BILLS (1)	LOWER RATE BLOCKS (2)	BILLS THIS GROUP (3)	TOTAL CONSUMP TION (4)	LOWER RATE BLOCKS (5)	TION THIS GROUP (6)	FIRST 5000 (7)	NEXT 45000 (8)	OVER 50000 (9)
COMMERCIAL REPUMPED (3)									
5000	59		59	1319		1319	1319		
50000	297	59	238	66509	1319	65190	11900	53290	
OVER	821	297	524	1360088	66509	1293579	26200	235800	1031579
			821			1360088	39419	289090	1031579
COMMERCIAL REPUMPED (4)									
5000	19		19	304		304	304		
50000	95	19	76	21657	304	21353	3800	17553	
OVER	408	95	313	1250945	21657	1229288	15650	140850	1072788
			408			1250945	19754	158403	1072788
COMMERCIAL REPUMPED (6)									
5000	41		41	280		280	280		
50000	60	41	19	4670	280	4390	950	3440	
OVER	120	60	60	627430	4670	622760	3000	27000	592760
			120			627430	4230	30440	592760
COMMERCIAL REPUMPED (8)									
5000	0		0	0		0	0		
50000	0	0	0	0	0	0	0	0	
OVER	12	0	12	176679	0	176679	600	5400	170679
			12			176679	600	5400	170679
COMMERCIAL REPUMPED (10)									
5000	0		0	0		0	0		
50000	0	0	0	0	0	0	0	0	
OVER	12	0	12	86840	0	86840	600	5400	80840
			12			86840	600	5400	80840
			24245			7556256	786983	2488512	4280761

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 DISTRIBUTION OF CONSUMPTION AMONG RATE BLOCKS (00)
 TWELVE MONTHS ENDED DECEMBER 31, 2021

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	TOTAL BILLS (1)	LOWER RATE BLOCKS (2)	BILLS THIS GROUP (3)	TOTAL CONSUMP- TION (4)	LOWER RATE BLOCKS (5)	TION THIS GROUP (6)	FIRST 5000 (7)	NEXT 45000 (8)	NEXT 1950000 (9)	OVER 2000000 (10)
INDUSTRIAL GRAVITY (5/8)										
5000	0		0	0		0	0			
50000	0	0	0	0	0	0	0	0		
2000000	0	0	0	0	0	0	0	0	0	
OVER	0	0	0	0	0	0	0	0	0	0
			0			0	0	0	0	0
INDUSTRIAL GRAVITY (3/4)										
5000	231		231	15450		15450	15450			
50000	283	231	52	61432	15450	45982	2600	43382		
2000000	313	283	30	159188	61432	97756	1500	13500	82756	
OVER	313	313	0	159188	159188	0	0	0	0	0
			313			159188	19550	56882	82756	0
INDUSTRIAL GRAVITY (1)										
5000	178		178	2941		2941	2941			
50000	275	178	97	16124	2941	13183	4850	8333		
2000000	276	275	1	16686	16124	562	50	450	62	
OVER	276	276	0	16686	16686	0	0	0	0	0
			276			16686	7841	8783	62	0
INDUSTRIAL GRAVITY (11/2)										
5000	149		149	2933		2933	2933			
50000	300	149	151	26030	2933	23097	7550	15547		
2000000	325	300	25	56296	26030	30266	1250	11250	17766	
OVER	325	325	0	56296	56296	0	0	0	0	0
			325			56296	11733	26797	17766	0
INDUSTRIAL GRAVITY (2)										
5000	182		182	4872		4872	4872			
50000	404	182	222	49828	4872	44956	11100	33856		
2000000	492	404	88	223856	49828	174028	4400	39600	130028	
OVER	492	492	0	223856	223856	0	0	0	0	0
			492			223856	20372	73456	130028	0

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 DISTRIBUTION OF CONSUMPTION AMONG RATE BLOCKS (00)
 TWELVE MONTHS ENDED DECEMBER 31, 2021

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	TOTAL BILLS (1)	LOWER RATE BLOCKS (2)	BILLS THIS GROUP (3)	TOTAL CONSUMP TION (4)	LOWER RATE BLOCKS (5)	TION THIS GROUP (6)	FIRST 5000 (7)	NEXT 45000 (8)	NEXT 1950000 (9)	OVER 2000000 (10)
INDUSTRIAL GRAVITY (3)										
5000	21		21	136		136	136			
50000	81	21	60	11688	136	11552	3000	8552		
2000000	175	81	94	588465	11688	576777	4700	42300	529777	
OVER	180	175	5	695679	588465	107214	250	2250	97500	7214
			180			695679	8086	53102	627277	7214
INDUSTRIAL GRAVITY (4)										
5000	26		26	492		492	492			
50000	75	26	49	10958	492	10466	2450	8016		
2000000	181	75	106	665376	10958	654418	5300	47700	601418	
OVER	185	181	4	772126	665376	106750	200	1800	78000	26750
			185			772126	8442	57516	679418	26750
INDUSTRIAL GRAVITY (6)										
5000	7		7	30		30	30			
50000	41	7	34	8079	30	8049	1700	6349		
2000000	76	41	35	109939	8079	101860	1750	15750	84360	
OVER	88	76	12	421479	109939	311540	600	5400	234000	71540
			88			421479	4080	27499	318360	71540
INDUSTRIAL GRAVITY (12)										
5000	6		6	0		0	0			
50000	9	6	3	1	0	1	1	0		
2000000	9	9	0	1	1	0	0	0	0	
OVER	9	9	0	1	1	0	0	0	0	0
			9			1	1	0	0	0
			1868			2345311	80105	304035	1855667	105504

THE YORK WATER COMPANY
 DISTRIBUTION OF CONSUMPTION AMONG RATE BLOCKS (00)
 TWELVE MONTHS ENDED DECEMBER 31, 2021

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	TOTAL BILLS (1)	LOWER RATE BLOCKS (2)	BILLS THIS GROUP (3)	TOTAL CONSUMP TION (4)	LOWER RATE BLOCKS (5)	TION THIS GROUP (6)	FIRST 5000 (7)	NEXT 45000 (8)	NEXT 1950000 (9)	OVER 2000000 (10)
INDUSTRIAL REPUMPED (5/8)										
5000	0		0	0		0	0			
50000	0	0	0	0	0	0	0	0		
2000000	0	0	0	0	0	0	0	0	0	
OVER	0	0	0	0	0	0	0	0	0	0
			0			0	0	0	0	0
INDUSTRIAL REPUMPED (3/4)										
5000	164		164	2774		2774	2774			
50000	228	164	64	9472	2774	6698	3200	3498		
2000000	228	228	0	9472	9472	0	0	0	0	
OVER	228	228	0	9472	9472	0	0	0	0	0
			228			9472	5974	3498	0	0
INDUSTRIAL REPUMPED (1)										
5000	156		156	2831		2831	2831			
50000	312	156	156	23339	2831	20508	7800	12708		
2000000	324	312	12	49942	23339	26603	600	5400	20603	
OVER	324	324	0	49942	49942	0	0	0	0	0
			324			49942	11231	18108	20603	0
INDUSTRIAL REPUMPED (11/2)										
5000	121		121	3163		3163	3163			
50000	301	121	180	35470	3163	32307	9000	23307		
2000000	397	301	96	265709	35470	230239	4800	43200	182239	
OVER	397	397	0	265709	265709	0	0	0	0	0
			397			265709	16963	66507	182239	0
INDUSTRIAL REPUMPED (2)										
5000	45		45	1105		1105	1105			
50000	277	45	232	42772	1105	41667	11600	30067		
2000000	360	277	83	171764	42772	128992	4150	37350	87492	
OVER	360	360	0	171764	171764	0	0	0	0	0
			360			171764	16855	67417	87492	0

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 DISTRIBUTION OF CONSUMPTION AMONG RATE BLOCKS (00)
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	TOTAL BILLS (1)	LOWER RATE BLOCKS (2)	BILLS THIS GROUP (3)	TOTAL CONSUMP TION (4)	LOWER RATE BLOCKS (5)	TION THIS GROUP (6)	FIRST 5000 (7)	NEXT 45000 (8)	NEXT 1950000 (9)	OVER 2000000 (10)
INDUSTRIAL REPUMPED (3)										
5000	43		43	646		646	646			
50000	126	43	83	18146	646	17500	4150	13350		
2000000	220	126	94	340415	18146	322269	4700	42300	275269	
OVER	220	220	0	340415	340415	0	0	0	0	0
			220			340415	9496	55650	275269	0
INDUSTRIAL REPUMPED (4)										
5000	4		4	10		10	10			
50000	20	4	16	4449	10	4439	800	3639		
2000000	60	20	40	232185	4449	227736	2000	18000	207736	
OVER	72	60	12	578285	232185	346100	600	5400	234000	106100
			72			578285	3410	27039	441736	106100
INDUSTRIAL REPUMPED (6)										
5000	0		0	0		0	0			
50000	11	0	11	4037	0	4037	550	3487		
2000000	62	11	51	302777	4037	298740	2550	22950	273240	
OVER	96	62	34	1604608	302777	1301831	1700	15300	663000	621831
			96			1604608	4800	41737	936240	621831
INDUSTRIAL REPUMPED (8)										
5000	0		0	0		0	0			
50000	0	0	0	0	0	0	0	0		
2000000	0	0	0	0	0	0	0	0	0	
OVER	24	0	24	3780128	0	3780128	1200	10800	468000	3300128
			24			3780128	1200	10800	468000	3300128
			1721			6800323	69929	290756	2411579	4028059

THE YORK WATER COMPANY
 SINGLE POINT GRAVITY CUSTOMERS
 DISTRIBUTION OF CONSUMPTION AMONG RATE BLOCKS (00)
 TWELVE MONTHS ENDED DECEMBER 31, 2021

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CUSTOMER NUMBER (1)	METER SIZE (2)	UNITS (3)	BILLS (4)	CONSUMPTION			
				TOTAL CONSUMPTION (5)	FIRST BLOCK (6)	SECOND BLOCK (7)	THIRD BLOCK (8)
147022-486235	1 1/2"	35	12	6965	4727	402	1836
107510-379980	1 1/2"	25	12	6817	3600	2012	1205
120722-412549	1 1/2"	29	12	7040	4176	1519	1345
136670-458010	1 1/2"	47	12	11702	6768	0	4934
144201-488082	1 1/2"	34	12	4249	4238	11	0
		136	60	36773	23509	3944	9320
147022-486241	2"	28	12	15595	4032	1968	9595
70425-201041	2"	33	12	24743	4752	1248	18743
70425-201011	2"	33	12	14438	4752	1248	8438
70425-201021	2"	33	12	14939	4752	1248	8939
3518-8054	2"	33	12	10400	4752	1248	4400
70425-201047	2"	33	12	24671	4752	1248	18671
85688-277646	2"	44	12	17189	6336	0	10853
85730-277740	2"	32	12	8640	4608	1392	2640
85688-277656	2"	30	12	12687	4320	1680	6687
		299	108	143302	43056	11280	88966
147022-486247	3"	70	12	16714	10080	0	6634
5939-11597	3"	77	12	29470	7826	0	21644
2284-5716	3"	104	12	21524	14948	0	6576
3220-7523	3"	78	12	15206	11158	0	4048
85688-277664	3"	76	12	33441	10944	0	22497
85688-277688	3"	78	12	29394	11232	0	18162
2521-6872	3"	34	12	12709	4832	1012	6865
5759-11203	3"	34	12	42213	4896	1104	36213
4590-9395	3"	81	12	23874	11664	0	12210
85688-277660	3"	76	12	27560	10944	0	16616
85688-277668	3"	76	12	32100	10944	0	21156
62554-155138	3"	86	12	14702	12384	0	2318
94384-306310	3"	80	12	33616	11520	0	22096
		950	156	332523	133372	2116	197035
2821-6985	4"	83	12	57040	11952	0	45088
5939-11607	4"	82	12	28020	11140	0	16880
159376-519285	4"	200	12	38268	28800	0	9468
5762-11221	4"	47	12	23290	6768	0	16522
5762-11222	4"	48	12	38220	6912	0	31308
2320-5764	4"	100	12	33960	14400	0	19560
2316-5757	4"	93	12	37970	13392	0	24578
2316-5758	4"	94	12	24310	12923	0	11387
2316-5759	4"	94	12	28300	13536	0	14764
93209-302056	4"	41	12	21800	5904	96	15800
		882	120	331178	125727	96	205355
6118-11851	6"	201	12	151295	28944	0	122351
		2468	456	995071	354608	17436	623027

THE YORK WATER COMPANY
SINGLE POINT REPUMPED CUSTOMERS
DISTRIBUTION OF CONSUMPTION AMONG RATE BLOCKS (00)
TWELVE MONTHS ENDED DECEMBER 31, 2021

Exhibit No.HII-4
Page 16 of 18
Witness: M E Poff

CUSTOMER NUMBER (1)	METER SIZE (2)	UNITS (3)	BILLS (4)	TOTAL CONSUMPTION (5)	FIRST BLOCK (6)	SECOND BLOCK (7)	THIRD BLOCK (8)
4188-8994	11/2"	25	12	32800	3600	2400	26800
159576-519749	11/2"	28	1	510	336	164	10
153258-503075	11/2"	28	1	535	336	164	35
159574-519741	11/2"	28	1	564	336	164	64
159581-519763	11/2"	28	1	679	336	164	179
153209-502951	11/2"	28	1	370	336	34	0
153204-502937	11/2"	28	1	475	336	139	0
153260-503083	11/2"	28	12	6380	4032	1530	818
		221	30	42313	9648	4759	27906
4243-8923	2"	64	12	11926	9216	0	2710
2697-6356	2"	59	12	12405	8496	0	3909
6026-11664	2"	72	12	29293	10368	0	18925
5982-11653	2"	36	12	22513	5184	816	16513
5982-11657	2"	30	12	21535	4320	1680	15535
4243-8924	2"	32	12	6561	4608	1305	648
4243-8925	2"	48	12	18780	6911	0	11869
4311-9180	2"	32	12	8245	4608	1384	2253
151404-498365	2"	36	12	11657	5184	816	5657
4627-9564	2"	33	12	15717	4752	1248	9717
4627-9565	2"	32	12	8898	4608	1392	2898
5374-10742	2"	36	12	53330	5184	816	47330
		510	144	220860	73439	9457	137964
132240-443984	3"	72	12	36027	10368	0	25659
3068-7465	3"	83	12	15786	11952	0	3834
2352-6629	3"	170	12	107701	24480	0	83221
4156-8740	3"	66	12	20561	9504	0	11057
132240-443976	3"	56	12	21600	8064	0	13536
2191-5468	3"	1650	12	493899	237600	0	256299
5295-10530	3"	40	12	11008	5760	240	5008
2319-5762	3"	75	12	13253	10002	0	3251
4526-9523	3"	63	12	14103	9072	0	5031
4778-9871	3"	36	12	10656	5184	816	4656
4258-8942	3"	96	12	42894	13824	0	29070
2614-7177	3"	64	12	31348	9216	0	22132
2614-7178	3"	74	12	25943	10656	0	15287
117237-400705	3"	178	12	96998	25632	0	71366
5757-11294	3"	295	12	103974	42480	0	61494
2825-6992	3"	128	12	57830	18432	0	39398
4193-9000	3"	88	12	44504	12672	0	31832
132240-443988	3"	72	12	46374	10368	0	36006
4309-9173	3"	64	12	14487	9216	0	5271
71425-206857	3"	51	12	25953	7344	0	18609
5374-10741	3"	75	12	24125	10800	0	13325
58811-135350	3"	99	9	17405	10692	0	6713
213257-611756	3"	99	3	4413	2478	0	1935
156164-511208	3"	84	12	25417	12096	0	13321
		3778	276	1306259	527892	1056	777311

THE YORK WATER COMPANY
 SINGLE POINT REPUMPED CUSTOMERS
 DISTRIBUTION OF CONSUMPTION AMONG RATE BLOCKS (00)
 TWELVE MONTHS ENDED DECEMBER 31, 2021

Exhibit No.HII-4
 Page 17 of 18
 Witness: M E Poff

CUSTOMER NUMBER (1)	METER SIZE (2)	UNITS (3)	BILLS (4)	TOTAL CONSUMPTION (5)	FIRST BLOCK (6)	CONSUMPTION SECOND BLOCK (7)	THIRD BLOCK (8)
5757-11295	4"	268	12	123130	38592	0	84538
160763-522851	4"	224	12	82320	32256	0	50064
5295-10531	4"	112	12	36441	16128	0	20313
5612-11104	4"	80	12	19910	11520	0	8390
5757-11293	4"	144	12	63770	20736	0	43034
2825-6991	4"	96	12	39660	13824	0	25836
2680-6491	4"	63	12	34720	9072	0	25648
178375-570073	4"	275	12	182090	39600	0	142490
		1262	96	582041	181728	0	400313
70442-201131	6"	198	12	81118	28512	0	52606
2135-5813	6"	1815	12	115384	115384	0	0
2303-5740	6"	927	12	605899	133488	0	472411
3103-7375	6"	54	12	21600	7776	0	13824
		2994	48	824001	285160	0	538841
2286-5720	8"	5225	12	900770	747000	0	153770
		13990	606	3876244	1824867	15272	2036105

THE YORK WATER COMPANY
 DISTRIBUTION OF CONSUMPTION AMONG RATE BLOCKS
 TWELVE MONTHS ENDED DECEMBER 31, 2021
 SALES OF WATER AT DISTRIBUTION AND HYDRANTS (COMMERCIAL)

Exhibit No.HII-4
 Page 18 of 18
 Witness: M E Poff

PERIOD (1)	TOTAL	CONSUMPTION		
	CONSUMPTION (2)	FIRST BLOCK (3)	SECOND BLOCK (4)	THIRD BLOCK (5)
JANUARY	96566	34264	62302	0
FEBRUARY	81441	36963	44478	0
MARCH	119154	18904	81350	18900
APRIL	52017	24469	27548	0
MAY	1483922	107887	281436	1094599
JUNE	3775780	121348	561801	3092631
JULY	3625962	153028	558124	2914810
AUGUST	2667164	105380	347170	2214614
SEPTEMBER	1423705	104795	344723	974187
OCTOBER	2281494	130240	421248	1730006
NOVEMBER	4336782	99643	292135	3945004
DECEMBER	702194	93348	221908	386938
	20646181	1030269	3244223	16371689
Gravity	15988971	876460	2823821	12288690
Repumped	4657210	153809	420402	4082999

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

ACCRUED UTILITY REVENUES AS OF DECEMBER 31, 2021 AND 2020

53.53 II. Operating Revenue

D Provide detailed computations of the determination of accrued revenues as of test year-end and year-end immediately preceding the test year, together with a detailed explanation of the procedures and methods used in developing accrued revenues.

5

RESPONSE

In response to the enactment of the Tax Reform Act of 1986, the Company estimates for income tax and financial reporting purposes the amount of income attributable to utility services provided during each accounting period, but after the final meter reading, which falls within that accounting period. Page 2 and 3 of Exhibit No. HII-5 are the detailed computations of this estimate as of December 31, 2021 and 2020, respectively.

Since unbilled revenues from the end of one accounting period are included in the first meter reading for the next accounting period, unbilled revenues from one accounting period are offset by unbilled revenues in the succeeding accounting period, with the result that the Company will record as either for accounting purposes, a debit or credit, the negative or positive difference in accrued revenues between the two accounting periods. This difference represents net accrued revenues recorded for the latter accounting period.

Operating revenues are presented for ratemaking purposes on a "twelve month as billed basis" for the historic and future test years, to eliminate the uncertainties inherent in estimated "unbilled revenues." Refer to Exhibit No. HII-2-2 for an operating revenue adjustment, which eliminates net accrued revenues recorded during the test year from the cost of service.

Refer to Exhibit No. HII-5, Page 2 of 4, for a detailed computation of accrued utility revenues as of December 31, 2021.

Refer to Exhibit No. HII-5, Page 3 of 4, for a detailed computation of accrued utility revenues as of December 31, 2020.

Refer to Exhibit No. HII-5, Page 4 of 4, for a summary of entries recorded during the twelve months ended December 31, 2021 accounting for accrued revenues.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 ACCRUED UTILITY REVENUES AS OF DECEMBER 31, 2021

Exhibit No.HII-5
 Page 2 of 4
 Witness: M E Poff

Revenue Cycle Number (1)	Revenue Cycle (2)	General Ledger Account (3)	Revenue Cycle Amount (4)	Service Days in Cycle (5)	Average Revenue Per Day (6)	Cycle Cut-Off (7)	Service Days To Month End (8)	Unbilled Revenues (9)
1	Residential	46100100	656,129.83	28.91	22,695.60	12/7	24	544,694.40
	Commercial	46100200	161,129.44	28.91	5,573.48	12/7	24	133,763.52
	Industrial	46100300	14,618.73	28.91	505.66	12/7	24	12,135.84
	Commercial	46100400	17,031.97	28.91	589.14	12/7	24	14,139.36
	Commercial	46100500	51,854.81	28.91	1,793.66	12/7	24	43,047.84
	Public Fire	46200100	32,594.30	-	-	12/7	24	26,075.44
	Private Fire	46200200	35,317.77	-	-	12/7	24	28,254.22
4	Residential	46100100	694,850.02	30.75	22,596.75	12/13	18	406,741.50
	Commercial	46100200	160,792.71	30.75	5,229.03	12/13	18	94,122.54
	Industrial	46100300	41,121.07	30.75	1,337.27	12/13	18	24,070.86
	Commercial	46100400	11,731.27	30.75	381.50	12/13	18	6,867.00
	Commercial	46100500	14,412.36	30.75	468.69	12/13	18	8,436.42
	Public Fire	46200100	19,818.76	-	-	12/13	18	11,891.26
	Private Fire	46200200	35,692.81	-	-	12/13	18	21,415.69
5	Residential	46100100	848,134.20	37.42	22,665.26	12/27	4	90,661.04
	Commercial	46100200	140,960.69	37.42	3,766.99	12/27	4	15,067.96
	Industrial	46100300	151,121.92	37.42	4,038.53	12/27	4	16,154.12
	Commercial	46100400	14,310.83	37.42	382.44	12/27	4	1,529.76
	Commercial	46100500	30,701.06	37.42	820.45	12/27	4	3,281.80
	Public Fire	46200100	31,431.18	-	-	12/27	4	4,190.82
	Private Fire	46200200	32,751.27	-	-	12/27	4	4,366.84
	Commercial	46600100	69,583.51	37.42	1,859.53	12/27	4	7,438.12
8	Residential	46100100	631,225.92	30.10	20,970.96	12/30	1	20,970.96
	Commercial	46100200	124,707.92	30.10	4,143.12	12/30	1	4,143.12
	Industrial	46100300	141,260.09	30.10	4,693.03	12/30	1	4,693.03
	Commercial	46100400	11,566.09	30.10	384.26	12/30	1	384.26
	Commercial	46100500	17,043.17	30.10	566.22	12/30	1	566.22
	Public Fire	46200100	30,587.04	-	-	12/30	1	1,019.57
	Private Fire	46200200	54,901.58	-	-	12/30	1	1,830.05
	Commercial	46600100	58,668.95	30.10	1,949.13	12/30	1	1,949.13
								1,947,095.85
								1,553,902.69

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 ACCRUED UTILITY REVENUES AS OF DECEMBER 31, 2020

Exhibit No.HII-5
 Page 3 of 4
 Witness: M E Poff

Revenue Cycle Number	Revenue Cycle	General Ledger Account	Revenue Cycle Amount	Service Days in Cycle	Average Revenue Per Day	Cycle Cut-Off	Service Days To Month End	Unbilled Revenues
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Residential	46100100	705,186.39	31.81	22,168.70	12/7	24	532,048.80
	Commercial	46100200	155,913.97	31.81	4,901.41	12/7	24	117,633.84
	Industrial	46100300	14,638.40	31.81	460.18	12/7	24	11,044.32
	Commercial	46100400	21,311.74	31.81	669.97	12/7	24	16,079.28
	Commercial	46100500	52,506.09	31.81	1,650.62	12/7	24	39,614.88
	Public Fire	46200100	32,480.52	-	-	12/7	24	25,984.42
	Private Fire	46200200	34,384.02	-	-	12/7	24	27,507.22
4	Residential	46100100	700,250.88	30.67	22,831.79	12/14	17	388,140.43
	Commercial	46100200	144,114.17	30.67	4,698.86	12/14	17	79,880.62
	Industrial	46100300	38,973.47	30.67	1,270.74	12/14	17	21,602.58
	Commercial	46100400	11,699.78	30.67	381.47	12/14	17	6,484.99
	Commercial	46100500	16,183.16	30.67	527.65	12/14	17	8,970.05
	Public Fire	46200100	19,806.52	-	-	12/14	17	11,223.69
	Private Fire	46200200	35,237.29	-	-	12/14	17	19,967.80
5	Residential	46100100	751,214.88	30.51	24,621.92	12/21	10	246,219.20
	Commercial	46100200	111,810.26	30.51	3,664.71	12/21	10	36,647.10
	Industrial	46100300	132,333.37	30.51	4,337.38	12/21	10	43,373.80
	Commercial	46100400	13,783.05	30.51	451.76	12/21	10	4,517.60
	Commercial	46100500	25,064.22	30.51	821.51	12/21	10	8,215.10
	Public Fire	46200100	29,985.46	-	-	12/21	10	9,995.15
	Private Fire	46200200	31,922.04	-	-	12/21	10	10,640.68
8	Commercial	46600100	51,110.00	30.51	1,675.19	12/21	10	16,751.90
	Residential	46100100	589,036.76	26.88	21,913.57	12/28	3	65,740.71
	Commercial	46100200	104,359.51	26.88	3,882.42	12/28	3	11,647.26
	Industrial	46100300	112,634.38	26.88	4,190.27	12/28	3	12,570.81
	Commercial	46100400	11,329.36	26.88	421.48	12/28	3	1,264.44
	Commercial	46100500	15,610.85	26.88	580.76	12/28	3	1,742.28
	Public Fire	46200100	30,064.12	-	-	12/28	3	3,006.41
	Private Fire	46200200	51,725.58	-	-	12/28	3	5,172.56
Commercial	46600100	44,887.40	26.88	1,669.92	12/28	3	5,009.76	
			4,089,557.64					1,788,697.68

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
NET ACCRUED OPERATING REVENUES RECORDED ON THE BOOKS DURING
THE TWELVE MONTHS ENDED DECEMBER 31, 2021

Account Number (1)	Account Description (2)	Amount (3)
17300001	Accrued Utility Revenue	-234795
46100100	Metered Sales to Residential Customers	169081
46100200	Metered Sales to Commercial Customers	-1288
46100300	Metered Sales to Industrial Customers	31538
46100400	Metered Sales to Commercial Customers	5426
46100500	Metered Sales to Commercial Customers	3210
46600100	Metered Sales to Commercial Customers	12374
46200200	Private Fire Protection	7421
46200100	Public Fire Protection	7033
		0

Refer to Exhibit No. HII-2-2 for the elimination of net accrued operating revenues recorded during the twelve months ended December 31, 2021 from the cost of service.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
MISCELLANEOUS WATER REVENUES FOR TWELVE MONTHS ENDED
DECEMBER 31, 2021, 2020 AND 2019

53.53 II. Operating Revenues

D. Water and Wastewater Utilities

6. Provide a detailed analysis of miscellaneous water revenues for the test year and the two years preceding the test year. For the test year, provide a monthly breakdown and an explanation of significant variances.

Response:

Period (1)	Water Service Furnished For Building And Construction Purposes (2)	Turn-On Fees (3)	Bad Check Fees and Other Miscellaneous Revenues (4)	Contract Labor Fees (5)
January, 2021	190	0	1844	59422
February	0	180	8552	25427
March	390	300	1853	34428
April	830	510	5370	48864
May	360	465	387	34885
June	170	210	5416	46782
July	260	240	7106	54640
August	0	315	4876	35987
September	220	330	1567	48130
October	180	420	1126	45783
November	1620	300	1493	28375
December	600	315	4829	44010
	4820	3585	44419	506733 (1)
Twelve Months Ended 12/31/2020	1510	1935	26982	280204
Twelve Months Ended 12/31/2019	3550	8980	-305075	122580

(1) Monthly variances are a result of some billing service performed quarterly and collection services performed as needed

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
NUMBER OF CUSTOMERS, CUSTOMERS ADDED AND LOST AND CONSUMPTION
BY CUSTOMER CLASSIFICATION FOR THE HISTORIC TEST YEAR AND CURRENT
YEAR TO DATE

53.53 II. Operating Revenues

D. Water and Wastewater Utilities

7. Provide a monthly summary of customers added and lost by customer classification for the test year and the current year-to-date.

Response:

Period	Customers		Consumption
	Number of Customers	Added or Lost	
Residential			
December, 2020	63122		244371.6
January, 2021	63033	-89	241150.1
February	63170	137	247390.9
March	63183	13	223128.0
April	63175	-8	255728.4
May	63275	100	255454.8
June	63275	0	261777.4
July	63352	77	269508.4
August	63447	95	277729.4
September	63534	87	235057.7
October	63441	-93	249876.2
November	63516	75	237187.0
December	63477	-39	252801.7
January, 2022	63566	89	245606.2
February	63720	154	227647.0
March	63736	16	236058.3
Commercial			
December, 2020	4605		138537.1
January, 2021	4594	-11	130383.6
February	4608	14	148253.8
March	4616	8	138298.1
April	4610	-6	162817.3
May	4619	9	169214.9
June	4618	-1	165637.5
July	4626	8	179497.2
August	4621	-5	188205.1
September	4634	13	158428.0
October	4625	-9	170674.1
November	4621	-4	155147.6
December	4608	-13	164233.7
January, 2022	4618	10	145285.0
February	4612	-6	145093.7
March	4630	18	155983.9

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
NUMBER OF CUSTOMERS, CUSTOMERS ADDED AND LOST AND CONSUMPTION
BY CUSTOMER CLASSIFICATION FOR THE HISTORIC TEST YEAR AND CURRENT
YEAR TO DATE

53.53 II. Operating Revenues

D. Water and Wastewater Utilities

7. Provide a monthly summary of customers added and lost by customer classification for the test year and the current year-to-date.

Response:

Period	Customers		Consumption
	Number of Customers	Added or Lost	
Industrial			
December, 2020	300		65698.3
January, 2021	300	0	70012.2
February	298	-2	71293.6
March	298	0	64457.7
April	298	0	78117.1
May	299	1	76810.2
June	299	0	77344.6
July	300	1	85959.1
August	300	0	84551.3
September	300	0	73910.1
October	305	5	84177.0
November	303	-2	73135.1
December	302	-1	78074.6
January, 2022	301	-1	69778.1
February	300	-1	66906.0
March	302	2	72340.3
Private Fire Protection			
December, 2020	1133		None
January, 2021	1136	3	None
February	1142	6	None
March	1144	2	None
April	1140	-4	None
May	1143	3	None
June	1145	2	None
July	1150	5	None
August	1150	0	None
September	1154	4	None
October	1158	4	None
November	1161	3	None
December	1162	1	None
January, 2022	1163	1	None
February	1166	3	None
March	1170	4	None

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
NUMBER OF CUSTOMERS, CUSTOMERS ADDED AND LOST AND CONSUMPTION
BY CUSTOMER CLASSIFICATION FOR THE HISTORIC TEST YEAR AND CURRENT
YEAR TO DATE

53.53 II. Operating Revenues

D. Water and Wastewater Utilities

7. Provide a monthly summary of customers added and lost by customer classification for the test year and the current year-to-date.

Response:

Period	Customers		Consumption
	Number of Customers	Added or Lost	
Public Fire Protection			
December, 2020	241		None
January, 2021	234	-7	None
February	235	1	None
March	235	0	None
April	233	-2	None
May	233	0	None
June	233	0	None
July	233	0	None
August	233	0	None
September	233	0	None
October	233	0	None
November	233	0	None
December	233	0	None
January, 2022	233	0	None
February	233	0	None
March	234	1	None

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
NUMBER OF CUSTOMERS AND CONSUMPTION
BY CUSTOMER CLASSIFICATION FOR THE HISTORIC TEST YEAR AND CURRENT
YEAR TO DATE

53.53 II. Operating Revenues

D. Water and Wastewater Utilities

8. Provide for the test year and the current year-to-date, the number of customers and monthly consumption for each classification of customers.

Response:

Refer to Exhibit No. HII-7.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
HISTORICAL AND PROJECTED NUMBER OF CUSTOMERS

53.53 II. Operating Revenues

D. Water and Wastewater Utilities

9 Provide by customer classification for the test year and for the two prior years the number of customers and consumption, and projected number of customers and consumption for two subsequent years.

Response:

Refer to Exhibit No. FII-9.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
PRIVATE AND PUBLIC FIRE PROTECTION

53.53 II. Operating Revenues

D. Water and Wastewater Utilities

10 Provide a breakdown of the number and size of private fire services according to the general water service class of customers.

a. Provide a listing of all public fire protection customers at test year-end and the pro forma billing of current rates for each customer.

Response:

Refer to Exhibit No. HII-2-10 for a breakdown of the number and size of private fire services.

Refer to Exhibit No. HII-2-11 for a breakdown of the number of public fire hydrants and the pro forma billing at current rates.

Refer to the attached for a listing of all public fire protection customers as of December 31, 2021.

CUST_NAME	HYDRANT_LOCATION
216 PARTNERS, LP	HUNTERS PATH BETWEEN LOTS 11 & 22
ABBOTTSTOWN BOROUGH	E WATER ST & LOWER ALLEY
ABBOTTSTOWN BOROUGH	E WATER ST & N QUEEN ST
ABBOTTSTOWN BOROUGH	W WATER ST & UPPER ALLEY
ABBOTTSTOWN BOROUGH	HIGH ST & ST JAMES ST (PLYWOOD)
ABBOTTSTOWN BOROUGH	HIGH ST & PLEASANT ST
ABBOTTSTOWN BOROUGH	ABBOTT ST & W WATER ST
ABBOTTSTOWN BOROUGH	36 HUGHES DR
ABBOTTSTOWN BOROUGH	76 HUGHES DR
ABBOTTSTOWN BOROUGH	501 W KING ST
ABBOTTSTOWN BOROUGH	625 W KING ST
ABBOTTSTOWN BOROUGH	12 ABBOTTS DR & KINNEMAN RD
ABBOTTSTOWN BOROUGH	ABBOTTS DR & ABBOTTS CT- RUN END WHEN DONE
ABBOTTSTOWN BOROUGH	78 ABBOTTS DR
ABBOTTSTOWN BOROUGH	132 ABBOTTS DR
ABBOTTSTOWN BOROUGH	190 ABBOTTS DR & KINNEMAN RD
ABBOTTSTOWN BOROUGH	555 SUTTON ROAD
ABBOTTSTOWN BOROUGH	84 KINNEMAN RD
ABBOTTSTOWN BOROUGH	W FLEET ST & CLINTON ALLEY - USE HOSE - FLOODS FACTORY
ABBOTTSTOWN BOROUGH	W KING ST & JACOBS ALLEY
ABBOTTSTOWN BOROUGH	E FLEET ST & S QUEEN ST
ABBOTTSTOWN BOROUGH	S QUEEN ST & S GERMAN ST (E.S.) PLYWOOD
ABBOTTSTOWN BOROUGH	TOWN CIRCLE & HEIGHTS CT
ABBOTTSTOWN BOROUGH	SPICER DR & CLEARY CT
ABBOTTSTOWN BOROUGH	COUNTRY CLUB RD & SPICER DR (N.W. COR)
ABBOTTSTOWN BOROUGH	WS OF SUTTON RD 123 SUTTON RD S OF DRIVEWAY
ABBOTTSTOWN BOROUGH	NS OF SUTTON RD APPROX 90 FT E OF 305 SUTTON RD E PROPERTY LINE
ABBOTTSTOWN BOROUGH	NS OF SUTTON RD BETWEEN 415 & 427 SUTTON RD
ADHESIVE RESEARCH	SEAKS RUN RD (NS) 1000 FT E OF SUSQU TRL
ADHESIVE RESEARCH	SEAKS RUN RD (NS) 500 FT EAST OF SUSQUE. TRL
ADHESIVE RESEARCH	SEAKS RUN RD (NS) 2150 FT EAST OF SUSQU TRL
ADHESIVE RESEARCH	SEAKS RUN RD (NS) 1650 FT EAST OF SUSQU TRL
ADVANCE AUTO PARTS	4145 N GEORGE ST
AIM HOTELS LLC	PARKLYN DR 500 FT S OF MASONIC DR
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	SHRIVERS CORNER RD & AMBLEBROOK BLVD
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	REED GRASS WAY & NEW VISTA WAY
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	LIVELY STREAM WAY & AMBLEBROOK BLVD
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	BAYBERRY LN & LIVELY STREAM WAY
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	BAYBERRY LN BTW NEW VISTA & REED GRASS WAY
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	BAYBERRY LN & NEW VISTA WAY
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	NEW VISTA WAY & TULIP TREE WAY
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	TULIP TREE WAY BTW NEW VISTA & LIVELY STREAM
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	TULIP TREE WAY & LIVELY STREAM WAY
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	LIVELY STREAM WAY & RUSTIC WAY
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	RUSTIC WOOD BTW GENTLE SLOPE & LIVELY STREAM
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	RUSTIC WOOD & GENTLE SLOPE WAY
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	BIRDSEYE LN & RUSTIC WOOD DR
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	HIGHLAND VIEW LN & RUSTIC WOOD DR
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	HIGHLAND VIEW LN & BIRDSEYE LN
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	GENTLE SLOPE WAY & BUTTON BASH LN
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	BUTTON BUSH LN BTW GENTLE SLOPE & LIVELY STREAM
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	BUTTON BASH LN & LIVELY STREAM WAY
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	LIVELY STREAM WAY & BROOMSEDGE LN
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	BROOMSEDGE LN BTW GENTLE SLOPE & LIVELY STREAM
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	BROOMSEDGE LN & GENTLE SLOPE WAY
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	ROLLING HILLS WAY & BIRDSEYE LN
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	ROLLING HILLS WAY BTW RUSTIC WOOD & BIRDSEYE
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	ROLLING HILLS WAY & RUSTIC WOOD DR
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	RUSTIC WOODS DR BTW LOFTY VIEW & ROLLING HILLS WAY
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	LOFTY VIEW WAY & RUSTIC WOOD DR
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	BIRDSEYE LN & LOFTY VIEW WAY
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	CARDINAL FLOWER WAY & GENTLE SLOPE WAY
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	CARDINAL FLOWER WAY BTW GENTAL SLOPE & LIVELY STREAM
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	CARDINAL FLOWER WAY & LIVELY STREAM WAY
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	LIVELY STREAM WAY & WEST ASTER WAY
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	WEST ASTER WAY & GENTLE SLOPE WAY
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	GENTLE SLOPE WAY & LIVELY STREAM WAY
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	ROCKY GREEN LN & BIRDEYE LN
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	BIRDSEYE LN & LIVELY STREAM WAY
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	ROCKY GREEN LN & LIVELY STREAM WAY
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	LIVELY STREAM WAY & RUSTIC WOOD DR
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	AMBLEBROOK SEWER PLANT
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	AMBLEBROOK - SW SIDEOF CLUB HOUSE PARKING LOT IN FRONT OF BLDG
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	2ND AMENTIES BLDG - AMBLEBROOK

CUST_NAME	HYDRANT_LOCATION
AMBLEBROOK GETTYSBURG MASTER ASSOCIATION, INC	240 FT S OF SE COR IN PARKING LOT OF AMENTIES BLDG -AMBLEBROOK
BARKAS, INC	SW COR OF ABINGTON LN & W CARBRIDGE RD (HOSE)
BEL CONNECTOR INC	11118 SUSQUEHANNA TRL SOUTH (WS) "STEWART CONNECTORS"
BERGEN HOSP, LLC	WS PVT RD 360' S OF LDR HGTS RD-COMFORT INN
BERWICK TWP	RACETRACK RD & ROUTE 94 (N E COR)
BERWICK TWP	RACETRACK RD & BAIR RD (N W COR)
BERWICK TWP	MUNICIPAL ROAD AND GREENSPRING RD (NW COR)
BOX HILL ESTATE HOME OWNER ASSOC.	COPPER BEECH DR BETW LOT 1 & 2
BOX HILL ESTATE HOME OWNER ASSOC.	COPPER BEECH DR & RIVER CIR @ LOT 9
BOX HILL ESTATE HOME OWNER ASSOC.	COPPER BEECH DR & PIN OAK @ LOT 27
BOX HILL ESTATE HOME OWNER ASSOC.	PIN OAK LN BETW LOTS 21 & 22
BROOKFIELD AT REGENTS GLEN	FIELDBROOK DR & FIELDBROOK CIR (NE COR) REGENTS GLEN
BROOKFIELD AT REGENTS GLEN	1213 - 1221 FIELDBROOK CIR (NS) REGENTS GLEN
BROOKFIELD AT REGENTS GLEN	930 FIELDBROOK DR (ES) REGENTS GLEN
C & S WHOLESALE GROCERS	2720 S QUEEN ST (WS) "NELL'S"
CENTRAL YORK SCHOOL DISTRICT	R-OF-W ROUNDTOWN SCHOOL TO THE SOUTH
CENTRAL YORK SCHOOL DISTRICT	R-OF-W ROUNDTOWN SCHOOL TO THE NORTH
CENTRAL YORK SCHOOL DISTRICT	R-OF-W ROUNDTOWN SCH DRIVEWAY, 200 FT E OF CHURCH (NOTIFY)
CHANTICLEER NEIGHBORHOOD ASSOCIATION	VALMERE PATH & MARIBEL LANE (HOSE) SE COR
CHANTICLEER NEIGHBORHOOD ASSOCIATION	MARIBEL LN. & VALMERE PATH (S.W. COR.)
CHURCH & DWIGHT CO, INC	5197 COMMERCE DR (ES OF BLDG) 800 FT S OF N BLDG LINE
CHURCH & DWIGHT CO, INC	5197 COMMERCE DR (EASEMENT 700 FT S OF T-VILLE TANK)
CODORUS TWP	CODORUS LN & HARDWOOD TERRACE (NW COR)
CODORUS TWP	2542 - 2544 CODORUS LN (WS)
CODORUS TWP	3546 HARDWOOD TERR & 2556 CODORUS LN (NS)
CODORUS TWP	3520 - 3522 HARDWOOD TER (WS)
CONEWAGO TWP	RED ROCK RD & CLOVERLEAF RD (SE COR)
CONEWAGO TWP	CLOVERLEAF RD & KERN RD (NE COR)
CONEWAGO TWP	RED ROCK RD (ES) @ CUL-DE-SAC
CONEWAGO TWP	CLOVERLEAF RD (NS) 250' W OF SUSQUEHANNA TRAIL N
CONEWAGO TWP	CLOVERLEAF RD N & SUSQUEHANNA TRL N (NE COR)
CONEWAGO TWP	COPENHAFFER RD (SS) CONEWAGO ELEM SCHOOL
CONEWAGO TWP	COPENHAFFER RD & GREEN SPRINGS RD (SE COR)
CONEWAGO TWP	380 COPENHAFFER RD (SS)
CONEWAGO TWP	240 COPENHAFFER RD (SS)
CONEWAGO TWP	COPENHAFFER RD & WEIRE RD (SW COR)
CONEWAGO TWP	COPENHAFFER RD & SUSQUEHANNA TRL N (SW COR)
CONEWAGO TWP	CANAL RD, (SS) 100' E OF COPENHAFFER RD (HOSE)
CONEWAGO TWP	CANAL RD (SS) BTWN #205 & CONEWAGO CREEK
CONEWAGO TWP	135 CANAL RD (SS)
CONEWAGO TWP	SUSQUEHANNA TRL N & CLOVERLEAF RD S (NE COR)
CONEWAGO TWP	ZIMMY'S DR & SUSQUEHANNA TRL N (SW COR)
CONEWAGO TWP	4960 SUSQUEHANNA TRL N (NW COR)
CONEWAGO TWP	4830 SUSQUEHANNA TRL N (WS)
CONEWAGO TWP	4320 SUSQUEHANNA TRL N (WS)
CONEWAGO TWP	SUSQUEHANNA TRL N - 224' S OF FIELD STONE DR
CONEWAGO TWP	SUSQUEHANNA TRL N & WEIRE RD (NW COR)
CONEWAGO TWP	4620 SUSQUEHANNA TRL N (WS)
CONEWAGO TWP	SUSQUEHANNA TRL N - 78 FT N OF W ANDES RD (WS)
CONEWAGO TWP	4405 KELLY DR (ES)
CONEWAGO TWP	FISHER DR & TREVOR DR (NE COR)
CONEWAGO TWP	FISHER DR & MATTHEW DR (NE COR)
CONEWAGO TWP	JEWEL DR & THOMAS DR (SE COR)
CONEWAGO TWP	THOMAS DR & TREVOR DR (NE COR)
CONEWAGO TWP	TEST RD & THOMAS DR (NE COR)
CONEWAGO TWP	COPENHAFFER RD & TEST RD (NW COR)
CONEWAGO TWP	JOAN DR & ADAM ST (SW COR)
CONEWAGO TWP	30 CLARY WAY (WS)
CONEWAGO TWP	JEWEL DR & TAYLOR DR (SE COR)
CONEWAGO TWP	SUSQUEHANNA TRL N & HUNTER CREEK DR (SW COR)
CONEWAGO TWP	HUNTER CREEK DR & SIENNA DR (SS)
CONEWAGO TWP	200-210 TEST RD
CONEWAGO TWP	TEST RD & TAYLOR DR (SW COR)
CONEWAGO TWP	TAYLOR RD & MATTHEW DR (SW COR)
CONEWAGO TWP	45 SMITH RD (ES)
CONEWAGO TWP	STONE CREEK DR & OLD STONE WAY (SW COR) NORTH INTR
CONEWAGO TWP	OLD STONE WAY & STONE CREEK DR (SE COR) SOUTH INTR
CONEWAGO TWP	125 - 135 STONE CREEK DR (WS)
CONEWAGO TWP	75 - 85 STONY RUN WAY (WS)
CONEWAGO TWP	CLOVERLEAF RD (ES) 750' N OF PATTY ST
CONEWAGO TWP	WILLOW WOOD CT & HUNTER CREEK DR (SE COR)
CONEWAGO TWP	1030 STONEGATE DR
CONEWAGO TWP	SIENNA DR & SYLVAN COURT (SE COR)
CONEWAGO TWP	SIENNA DR & STONEGATE DR (NW COR)

CUST_NAME	HYDRANT_LOCATION
CONEWAGO TWP	85 - 95 JOSHUA DR (ES)
CONEWAGO TWP	NOLAN DR & JEWEL DR (NW COR)
CONEWAGO TWP	CROSS FARM LN & GREEN SPRINGS RD (NE COR)
CONEWAGO TWP	CROSS FARM LN, 800' E OF GREEN SPRING RD (N.S.)
CONEWAGO TWP	CROSS FARM LN, 1500' E OF GREEN SPRING RD (N.S.)
CONEWAGO TWP	CROSS FARM LN, 600' W OF SUSQUEHANNA TRL N , (N.S.)
CONEWAGO TWP	ANDREW DR & COPENHAFFER RD (SW COR)
CONEWAGO TWP	DYLAN DR & ANDREW DR (NE COR) EAST INTR
CONEWAGO TWP	DYLAN DR & ANDREW DR (NW COR) WEST INTR
CONEWAGO TWP	JOSHUA DR & ANDREW DR (SE COR)
CONEWAGO TWP	EVAN DR & DYLAN DR (SW COR)
CONEWAGO TWP	250 JOSHUA DRIVE (NS) CUL-DE-SAC
CONEWAGO TWP	70 - 80 IROQUIS DR (NS)
CONEWAGO TWP	IROQUOIS DR & COPENHAFFER RD (NE COR)
CONEWAGO TWP	NE COR OF JENNIFER RD AND ANDREW DR
CONEWAGO TWP	NW COR OF ANDREW DR & TAYLOR DR
CONEWAGO TWP	TAYLOR DR & CALLIE DR (NE)
CONEWAGO TWP	TAYLOR DR & ELI DR
CONEWAGO TWP	BUTTER RD & TALOR RD (SE)
CONEWAGO TWP	JENNIFER RD & CALLIE DR (SE COR)
CONEWAGO TWP	CALLIE DR BETWEEN 75 & 85
CONEWAGO TWP	CALLIE DR & BUTTER RD (SE COR)
CONEWAGO TWP	250 MAPLE RUN DR
CONEWAGO TWP	480-490 LOCUST RUN DR
CONEWAGO TWP	RACHEL DR & MATTHEW DR (SW COR)
CONEWAGO TWP	CANAL RD (NS) 465' W OF SUSQUEHANNA TRL N
CONEWAGO TWP	CANAL RD (NS) 1,615' FT W OF SUSQUEHANNA TRL N
CONEWAGO TWP	CANAL RD (NS) 2,765' FT W OF SUSQUEHANNA TRL N
CONEWAGO TWP	CANAL RD (NS) 3,945' FT W OF SUSQUEHANNA TRL N
CONEWAGO TWP	CANAL RD & LEWISBERRY RD (NW COR)
CONEWAGO TWP	CANAL RD (NS) 1,390' FT W OF LEWISBERRY RD
CONEWAGO TWP	CANAL RD, 2,300 FT W OF LEWISBERRY RD (NS)
CONEWAGO TWP	465 CANAL RD (NS)
CONEWAGO TWP	515 CANAL RD (NS)
CONEWAGO TWP	581 - 575 CANAL RD (NS)
CONEWAGO TWP	645 CANAL RD (NS)
CONEWAGO TWP	MILL CREEK RD & CANAL RD (NW COR)
CONEWAGO TWP	738 - 740 E. CANAL RD -1150' W OF MILL CREEK RD
CONEWAGO TWP	OPP 782 CANAL RD (NS)
CONEWAGO TWP	GREENBRIAR RD & CANAL RD (SW COR)
CONEWAGO TWP	GREENBRIAR RD & WALDORF DR (SW COR)
CONEWAGO TWP	2071 GREENBRIAR RD (SS)
CONEWAGO TWP	1760 - 1800 MILL CREEK RD (SS)
CONEWAGO TWP	235 JUG RD SOUTH (ES)
CONEWAGO TWP	JUG RD NORTH (ES) 500' FT N OF CANAL RD
CONEWAGO TWP	4140 LEWISBERRY RD
CONEWAGO TWP	4220 LEWISBERRY RD (WS)
CONEWAGO TWP	GRAFFIUS RD & BULL RD (NW COR)
CONEWAGO TWP	860 - 864 GRAFFIUS RD (NS)
CONEWAGO TWP	GRAFFIUS RD & GREENBRIAR RD (SW COR)
CONEWAGO TWP	JUG RD SOUTH & MILL RUN RD (SE COR)
CONEWAGO TWP	1550 MILL CREEK RD (ACROSS FROM LOT 58)
CONEWAGO TWP	3540 BULL RD & WESTWOOD VILLAGE CIR (NE COR) TOWNHOUSES
CONEWAGO TWP	CEDAR RUN DR & LOCUST RUN DR (NE COR)
CONEWAGO TWP	CEDAR RUN DR & LEWISBERRY RD (NW COR)
CONEWAGO TWP	50 - 60 HICKORY RIDGE CIRCLE (WS)
CONEWAGO TWP	140 - 150 HICKORY RIDGE CIRCLE (WS)
CONEWAGO TWP	220 - 230 HICKORY RIDGE CIRCLE (SS)
CONEWAGO TWP	HICKORY RIDGE CIR & BEECH RIDGE LN (NE COR)
CONEWAGO TWP	HICKORY RIDGE CIR & POWDER RIDGE LN (SE COR)
CONEWAGO TWP	GRAFFIUS RD & WALDORF DR (NW COR)
CONEWAGO TWP	120 JUG RD SOUTH
CONEWAGO TWP	NURSERY LN & AUTUMWOOD AVE (SW COR)
CONEWAGO TWP	MILL RUN RD & NURSERY LN (NW COR))
CONEWAGO TWP	100-110 MILL RUN ROAD
CONEWAGO TWP	AUTUMNWOOD AVE & NURSERY LN (SE COR)
CONEWAGO TWP	1660 MILL CREEK RD (SS)
CONEWAGO TWP	AUTUMNWOOD AVE & MILL CREEK RD (SE COR)
CONEWAGO TWP	80 AUTUMNWOOD AVE (SS) LOT 19
CONEWAGO TWP	LOCUST RUN DR & CANAL RD (NW COR)
COPPER RIDGE AT REGENTS GLEN	1419 - 1423 CREST WAY (ES) REGENTS GLEN
COPPER RIDGE AT REGENTS GLEN	1240 - 1246 COPPER BEACH DR (ES) REGENTS GLEN
COPPER RIDGE AT REGENTS GLEN	1264 - 1270 COPPER BEACH DR (ES) REGENTS GLEN
CORE5 AT CODORUS CREEK PHASE 1, LLC	APPX 1700 FT E OF BUSSER RD IN YWC EASEMENT

CUST_NAME	HYDRANT_LOCATION
CORE5 AT CODORUS CREEK PHASE 1, LLC	APPOX 2300 FT E OF BUSSEY RD IN YWC EASEMENT
CORE5 AT CODORUS CREEK PHASE 1, LLC	100 FT E OF BUSSEY RD IN YWC EASEMENT
CORE5 AT CODORUS CREEK PHASE 1, LLC	700 FT E OF BUSSEY RD IN YWC EASEMENT
CORE5 AT CODORUS CREEK PHASE 1, LLC	1100 FT E OF BUSSEY RD IN YWC EASEMENT
CORNERSTONE DEVELOPMENT GROUP, INC	ARMORY LN & PATRIOT ST (SE COR)
COUNTY OF YORK	SS DEININGER RD "ROCKY RIDGE PARK" (PLYWOOD)
COUNTY OF YORK	NIXON DR (NS) IN RICHARD M NIXON PARK
COURT YARD BY MARRIOTT	BUTTERFLY COMMONS DR (SS) 350 FT N OF CONCORD RD
CREEK LLC	BARBERRY CT & AZALEA CT (NW COR)
CROLL SCHOOL RD HYDRANT	SS 2510 OVERLOOK DR 1000' W OF REYNOLDS MILL RD
CROLL SCHOOL RD HYDRANT	SS OVERLOOK DR 1225' E OF CROLL SCHOOL RD
CROLL SCHOOL RD HYDRANT	SE COR OVERLOOK DR & CROLL SCHOOL RD
CROLL SCHOOL RD HYDRANT	WS 2478 CROLL SCHOOL ROAD
CROLL SCHOOL RD HYDRANT	WS 2450 CROLL SCHOOL RD
CROLL SCHOOL RD HYDRANT	WS 2426 CROLL SCHOOL RD
CROLL SCHOOL RD HYDRANT	SW COR CROLL SCHOOL RD & DAYS MILL RD
CROLL SCHOOL RD HYDRANT	NS 450 DAYS MILL ROAD
CROLL SCHOOL RD HYDRANT	NS 490 DAYS MILL RD
CROWN POINTE CONDOS	101 WEATHERBURN DR
CROWN POINTE CONDOS	177 CROWN POINTE DRIVE
CROWN POINTE CONDOS	131 POINTE RIDGE DRIVE
CROWN POINTE CONDOS	119 LISA LN
D. J. HOMES, LLC	SW COR OF CONNOR CT & MOLLY DR
DALLASTOWN SCHOOL DISTRICT	94 BECK RD - DALLASTOWN INTERM SCHOOL
DFLP C/O VILLAGE REALTY	85 LIVERPOOL ST (S SIDE OF DRIVEWAY TO DEVELOPMENT)
DONALD BRICKER	40 HOKES MILL RD
EAST MANCHESTER TWP	420 WAGO RD
EAST MANCHESTER TWP	LOUCKS ST & YORK ST
EAST MANCHESTER TWP	100 ROSEDALE DR & ORCHARD VIEW (SW COR)
EAST MANCHESTER TWP	COTTAGE DR & SUNSET DR (RUN END SUNSET)
EAST MANCHESTER TWP	ES N GEORGE EXT, BTWN SUNSET & LOUCKS
EAST MANCHESTER TWP	COTTAGE DR OFF OF N GEORGE ST
EAST MANCHESTER TWP	BOARD RD AT YWC TANK
EAST MANCHESTER TWP	4035 N GEORGE ST (ES) (CVS)
EAST MANCHESTER TWP	WS HIGH ST BTWN BECKY & CHESTNUT
EAST MANCHESTER TWP	3935 N GEORGE ST (ES) OPP PET MEDIC BLDG
EAST MANCHESTER TWP	MERINO DR & LINCOLN PL (NE COR) (PLYWOOD)
EAST MANCHESTER TWP	BOARD RD & CORRIEDALE DR (SE COR)
EAST MANCHESTER TWP	5080 N SHERMAN ST EXT (IN FRONT OF E MANCHESTER TWP BLDG)
EAST MANCHESTER TWP	SUNSET DR & DEVCO DR (SW COR)
EAST MANCHESTER TWP	NW COR OF FORGE HILL RD & DOGWOOD RD
EAST MANCHESTER TWP	ON WS BOXWOD RD 600' N OF FORGE HILL RD
EAST MANCHESTER TWP	ON SW COR OF POPLAR & DOGWOOD LA
EAST MANCHESTER TWP	NE COR MEETING HOUSE RD & COVINGTON RD
EAST MANCHESTER TWP	120 STEFFIE DR (WS) BTWN BECKY & LYNNE
EAST MANCHESTER TWP	STEFFIE DR (WS) 430 FT N OF LYNNE DR
EAST MANCHESTER TWP	LYNNE DR & BOARD RD (SW COR)
EAST MANCHESTER TWP	BESHORE SCHOOL RD & BOARD RD (NE COR)
EAST MANCHESTER TWP	GREENFIELD ST & BESHORE SCHOOL RD (NE COR)
EAST MANCHESTER TWP	EVERGREEN TER (NS) 325' E OF GREENFIELD ST W
EAST MANCHESTER TWP	HAZEL DR & BESHORE SCHOOL RD (SE COR)
EAST MANCHESTER TWP	LOCUST CT & HAZEL DR (NW COR)
EAST MANCHESTER TWP	60 IVY DR (SS) 450' W OF HAZEL DR
EAST MANCHESTER TWP	140 IVY DR & FERN DR (NW COR)
EAST MANCHESTER TWP	HICKORY DR & FERN DR (NW COR)
EAST MANCHESTER TWP	EMERALD CT & GREENFIELD ST (SW COR)
EAST MANCHESTER TWP	WILLOW SPRINGS LN (SS) 900' E OF BARTLETT
EAST MANCHESTER TWP	BARTLETT DR & WILLOW SPRINGS LN (NE COR)
EAST MANCHESTER TWP	BARTLETT DR (ES) 800' N OF WILLOW SPRINGS LN
EAST MANCHESTER TWP	ESPRESSO WAY (NS) 900' W OF BARTLETT DR
EAST MANCHESTER TWP	ESPRESSO WAY (NS) 1900' W OF BARTLETT DR
EAST MANCHESTER TWP	BEECHWOOD DR & BOARD RD (NW COR)
EAST MANCHESTER TWP	45 CRABAPPLE CT (NS) CUL-DE-SAC
EAST MANCHESTER TWP	N SHERMAN ST (ES) BTWN MUNDIS RACE & APPLE TREE
EAST MANCHESTER TWP	N SHERMAN ST (ES) BTWN APPLE TREE & HACKBERRY
EAST MANCHESTER TWP	3890 N SHERMAN ST (WS) 900' N OF HACKBERRY DR
EAST MANCHESTER TWP	HACKBERRY DR & OLDE HICKORY RD (SE COR)
EAST MANCHESTER TWP	APPLE TREE LN & LAUREL DR (NW COR)
EAST MANCHESTER TWP	DEVCO DR (SS) CUL-DE-SAC (NOTIFY LAUNDRY)
EAST MANCHESTER TWP	OLDE HICKORY RD & APPLE TREE LN (NE COR)
EAST MANCHESTER TWP	80 OLDE HICKORY RD 400' N OF SILVER MAPLE
EAST MANCHESTER TWP	BITTERNUT RD & SWEET GUM CT (SE COR)
EAST MANCHESTER TWP	CANAL RD & WILLOW SPRINGS LN (SE COR)
EAST MANCHESTER TWP	WILLOW SPRINGS LN & WILLOW SPRINGS CIR (SE COR)

CUST_NAME	HYDRANT_LOCATION
EAST MANCHESTER TWP	WILLOW SPRINGS LN & N WILLOW SPRINGS CIR (SW COR)
EAST MANCHESTER TWP	720 WILLOW SPRINGS LN (SS)
EAST MANCHESTER TWP	BEECHWOOD DR & FIG TREE WAY (SE COR)
EAST MANCHESTER TWP	LOT 44 FIG TREE WAY (WS) 1000' N OF BEECHWOOD
EAST MANCHESTER TWP	CHESTNUT ST, (NS) 350' E OF TORRY PINE
EAST MANCHESTER TWP	85 BRICKYARD RD (SS) 800' E OF N GEORGE ST
EAST MANCHESTER TWP	STEAMBOAT RD & N GEORGE ST (SE COR)
EAST MANCHESTER TWP	75 STEAMBOAT BLVD (ES) 1200' E OF N GEORGE ST
EAST MANCHESTER TWP	105 STEAMBOAT BLVD (ES) 2400' FT E OF N GEORGE ST
EAST MANCHESTER TWP	APPLE TREE LN & HACKBERRY DR (SE COR)
EAST MANCHESTER TWP	75 - 95 SILVER MAPLE CT (ES)
EAST MANCHESTER TWP	800 APPLE TREE LN AT CUL-DE-SAC
EAST MANCHESTER TWP	PEBBLE BEACH DR & TORREY PINES DR (NE COR)
EAST MANCHESTER TWP	OLDE HICKORY RD & SILVER MAPLE CT (SW COR)
EAST MANCHESTER TWP	STEAMBOAT BLVD (ES) 3600' FT E OF N GEORGE ST
EAST MANCHESTER TWP	BEECH TREE LN & APPLE TREE LN (SE COR)
EAST MANCHESTER TWP	295 - 305 SILVER MAPLE CT (ES)
EAST MANCHESTER TWP	RIVIERA ST & LYNNE DR (NE COR)
EAST MANCHESTER TWP	PAYNE DR & BOARD RD (NE COR)
EAST MANCHESTER TWP	335 PEBBLE BEACH DR
EAST MANCHESTER TWP	225 TORREY PINES DR
EAST MANCHESTER TWP	RIVIERA ST & PAYNE DR (SE COR)
EAST MANCHESTER TWP	BROOK DR & OAK DR (NE COR)
EAST MANCHESTER TWP	OPP 61 ACORN DR (SS)
EAST MANCHESTER TWP	ACORN DR & N SHERMAN ST (SW COR)
EAST MANCHESTER TWP	51 - 61 OAK DR
EAST MANCHESTER TWP	OAK DR & N SHERMAN ST (NW COR)
EAST MANCHESTER TWP	BRENDAN MEWS DR & BRYN WAY (S.E. COR)
EAST MANCHESTER TWP	DEBBIE LANE (WS) BETW LOTS #8 & #9
EAST MANCHESTER TWP	460-465 GREENFIELD ST IN CUL-DE-SAC
EAST MANCHESTER TWP	320-340 GREENFIELD ST
EAST MANCHESTER TWP	20 - 26 BRYN WAY (NS)
EAST MANCHESTER TWP	60 - 66 BRYN WAY (NS)
EAST MANCHESTER TWP	96 - 100 BRYN WAY (SS)
EAST MANCHESTER TWP	160 - 170 BRYN WAY (SS)
EAST MANCHESTER TWP	100 RYAN LN (SS)
EAST MANCHESTER TWP	30 - 40 RYAN LN (SS)
EAST MANCHESTER TWP	BOARD RD, 1200 FT W OF WAGO RD (NS)
EAST MANCHESTER TWP	413 N MAIN ST (ES)
EAST MANCHESTER TWP	VILLAGE RD & WAGON WAY (SW COR)
EAST MANCHESTER TWP	143 - 155 SPRING MEADOWS RD (WS)
EAST MANCHESTER TWP	VILLAGE RD & RENTZEL DR (NW COR)
EAST MANCHESTER TWP	HOLLYHOCK DR & RENTZEL DR (NW COR)
EAST MANCHESTER TWP	355 - 365 HOLLYHOCK DR (WS)
EAST MANCHESTER TWP	VILLAGE RD & HOLLYHOCK DR (NW COR)
EAST MANCHESTER TWP	225 - 245 HOLLYHOCK DR (SS) BTWN VILLAGE & BLAINE DR
EAST MANCHESTER TWP	BLAINE DR & HOLLYHOCK DR (NW COR)
EAST MANCHESTER TWP	75 - 85 BLAINE DR (ES)
EAST MANCHESTER TWP	65 - 75 HOLLYHOCK DR (ES) BTWN RENTZEL & WAGON
EAST MANCHESTER TWP	135 & 145 HOLLYHOCK DR (ES) S OF BLAINE DR
EAST MANCHESTER TWP	RENTZEL DR & N GEORGE ST (NE COR)
EAST MANCHESTER TWP	MEETING HOUSE RD & N GEORGE ST 100 FT E ON MEETING HOUSE LANE
EAST MANCHESTER TWP	MEETING HOUSE RD (NS) 500 FT E OF AUCTION DR @ R-OF-W
EAST MANCHESTER TWP	SPRING MEADOWS RD & AUCTION DR (NE COR)
EAST MANCHESTER TWP	AUCTION DR & MEETING HOUSE RD (NE COR)
EAST MANCHESTER TWP	235 - 245 SPRING MEADOWS RD (NS)
EAST MANCHESTER TWP	35 - 45 CORIANDER LN (SS)
EAST MANCHESTER TWP	RENTZEL DR & SPRING MEADOWS RD (SE COR)
EAST MANCHESTER TWP	COG HILL WAY & LYNNE DR (NE COR)
EAST MANCHESTER TWP	115 - 125 PAYNE DR (NS)
EAST MANCHESTER TWP	355 - 365 RIVIERA ST (ES)
EAST MANCHESTER TWP	315 - 325 TORREY PINES DR (ES)
EAST MANCHESTER TWP	385 - 389 TORREY PINES DR (E.S.)
EAST MANCHESTER TWP	415 - 425 PEBBLE BEACH DR (ES)
EAST MANCHESTER TWP	PEBBLE BEACH DR & RIVIERA ST. (SE COR)
EAST MANCHESTER TWP	395 - 397 RIVIERA ST. (NS)
EAST MANCHESTER TWP	ESPRESSO WAY (NS) 800' W OF GEA DR
EAST MANCHESTER TWP	GEA DR (WS) 700 FT N OF ESPRESSO WAY
EAST MANCHESTER TWP	25 LONG RD (SS)
EAST MANCHESTER TWP	75 LONG RD (SS)
EAST MANCHESTER TWP	185 LONG RD (SS)
EAST MANCHESTER TWP	235 LONG RD (SS)
EAST MANCHESTER TWP	255 LONG RD (SS)
EAST MANCHESTER TWP	385 LONG RD (SS)

CUST_NAME	HYDRANT_LOCATION
EAST MANCHESTER TWP	435 LONG RD (SS)
EAST MANCHESTER TWP	SAGINAW RD - 200' EAST OF LONG RD
EAST MANCHESTER TWP	MARKET ST & YORK ST - SAGINAW
EAST MANCHESTER TWP	LOCUST ST & WOODLAND LN - SAGINAW
EAST MANCHESTER TWP	785 LOCUST ST (AT PAW PAW ALLEY) SAGINAW
EAST MANCHESTER TWP	824 LOCUST ST (AT FOURTH ST) SAGINAW
EAST MANCHESTER TWP	SECOND ST & LOCUST ST - SAGINAW
EAST MANCHESTER TWP	735 MARKET ST (SS) SAGINAW
EAST MANCHESTER TWP	825 MARKET ST (AT PEACH ALLEY) SAGINAW
EAST MANCHESTER TWP	SECOND ST & MARKET ST
EAST MANCHESTER TWP	735 YORK ST
EAST MANCHESTER TWP	YORK ST & FIFTH ST - SAGINAW
EAST MANCHESTER TWP	871 YORK ST (AT THIRD ST) SAGINAW
EAST MANCHESTER TWP	OAK LANE AND FOURTH ST
EAST MANCHESTER TWP	110 FOURTH AVE
EAST MANCHESTER TWP	WS OF WAGO RD (ACROSS FROM PP&L BRUNNER'S ISLAND)
EAST MANCHESTER TWP	900 SECOND ST (WS)
EAST MANCHESTER TWP	790 SECOND ST (WS)
EAST MANCHESTER TWP	WESTMINISTER CT & ABBEY DR (SW COR)
EAST MANCHESTER TWP	445 - 455 N BURBERRY LN (ES)
EAST MANCHESTER TWP	BURBERRY LN & COVENTRY CROSS RD (NE COR)
EAST MANCHESTER TWP	ABBAY DR & BURBERRY LN (SE COR)
EAST MANCHESTER TWP	420 ABBEY DR (SS)
EAST MANCHESTER TWP	5 DEVONSHIRE CT (CUL-DE-SAC)
EAST MANCHESTER TWP	255 RIVERVIEW DR (ES)
EAST MANCHESTER TWP	5 ASBURY CT (CUL-DE-SAC)
EAST MANCHESTER TWP	COVENTRY CROSS RD & CANTERBURY DR (SE COR)
EAST MANCHESTER TWP	115 - 125 ABBEY DR
EAST MANCHESTER TWP	275 ABBEY DR
EAST MANCHESTER TWP	4911 - 4931 N SHERMAN ST EXTD (ES) STARVIEW PUMP
EAST MANCHESTER TWP	ESPRESSO WAY (ES) 1ST HYDT E OF CANAL RD
EAST MANCHESTER TWP	ESPRESSO WAY (ES) 1400 FT N OF GEA DR
EAST MANCHESTER TWP	234 ROSEDALE DR (WS)
EAST MANCHESTER TWP	4861 N SHERMAN ST EXT (ES)
EAST MANCHESTER TWP	NE COR N SHERMAN ST EXTD & STARVIEW BLVD
EAST MANCHESTER TWP	E SIDE OF BARTLETTE DR EXT 300 FT N OF ESPRESSO LN
EAST MANCHESTER TWP	E SIDE OF BARTLETTE DR EXT 800 FT N OF ESPRESSO LN
EAST MANCHESTER TWP	35 CREEK BOTTOM RD (ES)
EAST MANCHESTER TWP	ES OF 5405 NORTH GEORGE ST EXT
EAST MANCHESTER TWP	BARTLETT DR 1300 FT N OF ESPRESSO WAY (ES)
EAST MANCHESTER TWP	ES OF BARTLET DR (1800 FT N OF ESPRESSO WAY)
EAST MANCHESTER TWP	ES OF BARLET DR (2150 FT N OF ESPRESSO WAY)
EAST MANCHESTER TWP	WS OF GEA DR (APPOX 1,070 FT N OF ESPRESSO WAY)
EAST MANCHESTER TWP	NW COR OF POPLAR LN S & N SHERMAN ST EXT
EAST MANCHESTER TWP	SW COR OF POPLAR LN NORTH & NORTH SHERMAN ST EXT.
EAST MANCHESTER TWP	POPLAR LN (SS) BETWEEN 221 & 241 POPLAR LN
EAST MANCHESTER TWP	POPLAR LN BETWEEN 161 AND 181 POPLAR LN
EAST MANCHESTER TWP	POPLAR LN BETWEEN 91 AND 111 POPLAR LN
EAST MANCHESTER TWP	POPLAR LN BETWEEN 51 AND 61 POPLAR LN
EAST MANCHESTER TWP	ESPRESSO WAY & CANAL RD NE COR
EAST MANCHESTER TWP	NW CCOR ORCHARD BUS PK ENTR APPROX 675 FT S OF ZIONS VIEW RD
EAST MANCHESTER TWP	CANAL RD & ZIONS VIEW RD NE COR
EAST MANCHESTER TWP	ZIONS VIEW RD AND CANAL RD - 600 FT E OF INT.
EAST MANCHESTER TWP	ZIONS VIEW RD & CANAL RD
EAST MANCHESTER TWP	N SHERMAN ST EXT & CODORUS FURNACE RD
EAST MANCHESTER TWP	CODORUS FURNACE RD & SAGINAW RD (100 FT E OF INT)
EAST MANCHESTER TWP	STARVIEW BLVD & SAGINAW RD
EAST MANCHESTER TWP	SAGINAW RD & CATALINA CT
EAST MANCHESTER TWP	50 CATALINA CT
EAST MANCHESTER TWP	AUSTIN DR & LYNNE DR (NW COR)
EAST MANCHESTER TWP	N SHERMAN ST & BRENDAN MEWS DRIVE (S.E. COR) STARVIEW PUMP
EAST MANCHESTER TWP	175 - 185 BRENDAN MEWS DRIVE
EAST MANCHESTER TWP	GREENFIELD ST & DEBBIE LN (NE COR)
EAST MANCHESTER TWP	126 - 130 VILLAGE ROAD (WS)
EAST MANCHESTER VILLAGE LLC	305 GLEN DR (WS OF VILLAGE CENTER)
EAST MANCHESTER VILLAGE LLC	305 GLEN DR (SE COR OF VILLAGE CENTER BLDG)
EAST MANCHESTER VILLAGE LLC	305 GLEN DRIVE (ES OF VILLAGE CENTER- 300 FT E OF BLDG)
EAST MANCHESTER VILLAGE LLC	305 GLEN DR (NE COR OF VILLAGE CENTER BLDG)
EAST PROSPECT BORO	78 W MAPLE ST
EAST PROSPECT BORO	NS AT 41 W MAPLE ST
EAST PROSPECT BORO	NE COR W MAPLE ST & PRINCESS AVE
EAST PROSPECT BORO	NS E MAPLE ST & 1ST ALLEY E OF MAIN ST
EAST PROSPECT BORO	NS 27 E MAPLE ST
EAST PROSPECT BORO	NW COR N MAIN ST & PRINCESS AVE

CUST_NAME	HYDRANT_LOCATION
EAST PROSPECT BORO	NW COR OF N MAIN ST & SCHOOLHOUSE AVE
EAST PROSPECT BORO	LEMON AVE & CHERRY AVE
EAST PROSPECT BORO	NW COR W RIDGE AVE & SMAIN ST
EAST PROSPECT BORO	SW COR AT 28 S MAIN ST & PRINCESS AVE
EAST PROSPECT BORO	S MAIN STREET AT DRIVE WAY TO SCHOOL
EAST PROSPECT BORO	8 RIVERVIEW DR
EAST PROSPECT BORO	NW COR CHRISTINE DR & CORINNE DR
EAST PROSPECT BORO	SW COR VICKILEE DR & CHRISTINE DR
EAST PROSPECT BORO	NS 13 VICKILEE DR 450' W RUBY LN
EAST PROSPECT BORO	SS 140 HEDGEWICK LN, 500' E OF STONEHEATH
EAST PROSPECT BORO	ES 440 STONEHEATH LN-CUL-DE-SAC
EAST PROSPECT BORO	139 LIVIA LN (WS) LOTS 2 & 3
EAST PROSPECT BORO	CREEKSIDE DR & CALVARY CHURCH RD (NW COR)
EAST PROSPECT BORO	11 W RIDGE AVE
EASTERN YORK SCHOOL DISTRICT	720 COOL CREEK RD - EHS ALMONEY RD ENTRANCE
EASTERN YORK SCHOOL DISTRICT	746 COOL CREEK RD - EMS ALMONEY RD ENTRANCE
FAIR VALLEY VENTURES, LLC	7101 WYNFIELD BLVD NW COR OF BLDG #7
FAIR VALLEY VENTURES, LLC	8101 HUDSON CT (SE COR OF BLDG 8)
GENIE ELECTRONICS CO	1087 VALLEY VIEW RD 800' W OF MAIN ST
GEORGE STREET COMMONS, LP	WS OF PRIVATE DRIVE BEHIND 5 EAST COLLEGE AVE
GERALD R HORST	120 OLD STONE WAY
GERALD R HORST	15 QUARRY RUN PL
GERALD R HORST	110 QUARRY RUN PL
GMRI INC.	NS OF DIMOS DR (APPROX 370 FT W OF TORONITA ST)
GPS HOSPITALITY	3345 CONCORD RD (ROYAL FARMS)
GPS HOSPITALITY	3373 CONCORD RD (NORTH END @RESTAURANT)
GREENBRIAR ESTATES, LP	DIETZ ESTATES DR, 100 FT S OF GRAFFIUS RD (WS)
GREENBRIAR ESTATES, LP	40 - 42 NEW CT (NS)
GREENBRIAR ESTATES, LP	DIETZ ESTATES DR & NEW CT (NW COR)
HAMILTON TWP	CARLISLE PIKE & CEDAR RD (SE COR)
HAMILTON TWP	CARLISLE PIKE & GREEN RIDGE RD (SE COR)
HAMILTON TWP	CARLISLE PIKE & PINE RUN RD (SE COR)
HAMPTON HEIGHTS HOA	KIMBERLY LN & EAST BERLIN RD (SW COR)
HAMPTON HEIGHTS HOA	KIMBERLY LN & AMBER VIEW (NE COR)
HAMPTON HEIGHTS HOA	JESSICA DR & KIMBERLY LN (SW COR)
HAMPTON HEIGHTS HOA	134 KIMBERLY LN (NS) WS OF LOT#21 (USE HOSE)
HAMPTON HEIGHTS HOA	NW COR OF HOLLY CT AND JESSICA DR
HAMPTON HEIGHTS HOA	SW COR OF HOLLY CT & AMBER VIEW
HAMPTON PLAINS CONDOMINIUM ASSO	20 HAMPTON DR (NS)
HARLEY-DAVIDSON YORK	1425 WS EDEN RD RIGHT-OF-WAY AT GUARD GATE 3
HARLEY-DAVIDSON YORK	WS EDEN RD - FRONT OF MET-ED SUB AT GATE # 3 HARLEY DAVIDSON
HARLEY-DAVIDSON YORK	WS EDEN RD, "84 LUMBER CO"
HARLEY-DAVIDSON YORK	1425 EDEN RD
HELLAM BOROUGH	145 EMIG ST
HELLAM BOROUGH	408 W BEAVER ST
HELLAM BOROUGH	432 W BEAVER ST
HELLAM BOROUGH	408 FITZPATRICK LN
HELLAM BOROUGH	440 LEAMAN LN BTWN #426 & #440
HELLAM BOROUGH	447 FITZPATRICK LN
HELLAM BOROUGH	ACROSS FROM 255 WEST BEAVER ST & FRANKLIN ST
HELLAM BOROUGH	SE COR GUY ST & CHURCH ST
HELLAM BOROUGH	189 S BROAD ST (ES)
HELLAM BOROUGH	S BROAD ST & W BEAVER ST (NE COR)
HELLAM BOROUGH	ORANGE ST & FRANKLIN ST
HELLAM BOROUGH	166 S PROSPECT ST
HELLAM BOROUGH	S FRIENDSHIP AVE AT FACTORY
HELLAM BOROUGH	385 E BEAVER ST (PLYWOOD)
HELLAM BOROUGH	508 E MARKET ST
HELLAM BOROUGH	405 E MARKET ST
HELLAM BOROUGH	261 E MARKET STREET
HELLAM BOROUGH	191 E MARKET ST AT FIRE HOUSE
HELLAM BOROUGH	65 E MARKET ST
HELLAM BOROUGH	27 W MARKET ST (AT PROSPECT ST)
HELLAM BOROUGH	75 ARTMAN AVENUE
HELLAM BOROUGH	85 W MARKET ST
HELLAM BOROUGH	183 W MARKET ST
HELLAM BOROUGH	233 W MARKET ST
HELLAM BOROUGH	MEADOWBROOK AVE OPPOSITE ELEM SCHOOL
HELLAM BOROUGH	305 W MARKET ST
HELLAM BOROUGH	385 W MARKET ST
HELLAM BOROUGH	427 ARNOLD LN
HELLAM BOROUGH	452 W BEAVER ST
HELLAM BOROUGH	ARNOLD LN & FITZPATRICK LN
HELLAM BOROUGH	S S STEVEN DR 350' W OF WILSON LN

CUST_NAME	HYDRANT_LOCATION
HELLAM BOROUGH	NW COR WILSON LN & BUTTONWOOD LN
HELLAM BOROUGH	SW COR S WILSON LN & FRIENDSHIP AVE
HELLAM BOROUGH	SE COR BUTTONWOOD LN & FRIENDSHIP AVE
HELLAM BOROUGH	SE COR FRIENDSHIP AVE& CHARLES CIR W
HELLAM BOROUGH	SS LT 310 CHARLES CIR,900'S OF FRIENDSHIP
HELLAM BOROUGH	NW COR OF SWEET GUM LN & CHERRY AVE
HELLAM BOROUGH	SS BUTTONWOOD LN (APPR 200' W OF S WILSON LN
HELLAM BOROUGH	SS BUTTONWOOD LN (APP600'W OF WILSON LN)
HELLAM BOROUGH	SE CORNER OF E BEAVER ST & BUTTONWOOD LN
HELLAM BOROUGH	ES OF E BEAVER ST (APP 600'N OF BUTTONWOOD L
HELLAM BOROUGH	BROAD ST & PROSPECT ST (SE COR)
HELLAM BOROUGH	BROAD ST (APPROX 300 FT S OF KREUTZ CREEK) ES
HELLAM TWP MUNICIPAL BLDG	CRESTWOOD LN & WEBSTER DR (HELLAM TWP)
HELLAM TWP MUNICIPAL BLDG	NW COR. 4412 WEBSTER DR N & CEDARWOOD DR S
HELLAM TWP MUNICIPAL BLDG	WS SHOE HSE RD, CHILDRENS HOME 900' N OF MKT
HELLAM TWP MUNICIPAL BLDG	SE COR MARKET ST & SHOE HOUSE RD
HELLAM TWP MUNICIPAL BLDG	SS MARKET ST W OF COMMERCE WAY "QUARRY"
HELLAM TWP MUNICIPAL BLDG	SS E LINCOLN HWY 1000' W OF OLD CHURCH RD
HELLAM TWP MUNICIPAL BLDG	SS MARKET ST WEST OF FRYSVILLE RD
HELLAM TWP MUNICIPAL BLDG	ES S KELLER RD CUL-DE-SAC (PLYWOOD)
HELLAM TWP MUNICIPAL BLDG	SS 5610 E LINCOLN HWY
HELLAM TWP MUNICIPAL BLDG	SS 5547 E LINCOLN HWY
HELLAM TWP MUNICIPAL BLDG	SW COR LINCOLN HWY E & DUCKTOWN RD
HELLAM TWP MUNICIPAL BLDG	SS 5428 E LINCOLN HWY
HELLAM TWP MUNICIPAL BLDG	SW COR E LINCOLN HWY & HILLVIEW RD
HELLAM TWP MUNICIPAL BLDG	SW COR E LINCOLN HWY & ACCOMAC RD
HELLAM TWP MUNICIPAL BLDG	54 NORTH CLAIRE AVE
HELLAM TWP MUNICIPAL BLDG	NORTH OF KREUTZ CREEK ELEM SCHOOL (IN FIELD)
HELLAM TWP MUNICIPAL BLDG	WEST SIDE KREUTZ CREEKELEM SCHOOL (IN FIELD)
HELLAM TWP MUNICIPAL BLDG	SE COR BIRCHWOOD DR &WEBSTER DR N
HELLAM TWP MUNICIPAL BLDG	WS BOVARY LN & BOVARY DR @ "TRAILERPARK"
HELLAM TWP MUNICIPAL BLDG	ES COMMERCE WAY 700' N OF MKT "NEW STANDARD"
HELLAM TWP MUNICIPAL BLDG	ES RUN WAY CUL-DE-SAC- FLINCHBAUGH, INC
HELLAM TWP MUNICIPAL BLDG	4445 CEDARWOOD DRBTWN WEBSTER & WEBSTER
HELLAM TWP MUNICIPAL BLDG	ES BLUNSTON LN 400' NOF E LINCOLN HWY
HELLAM TWP MUNICIPAL BLDG	WS OLD CHURCH RD 500'N OF E LINCOLN HWY
HELLAM TWP MUNICIPAL BLDG	5670 LINCOLN HWY E
HELLAM TWP MUNICIPAL BLDG	5761 LINCOLN HWY
HELLAM TWP MUNICIPAL BLDG	5842 LINCOLN HWY
HELLAM TWP MUNICIPAL BLDG	LINCOLN HWY & KEENEY LN (SS)
HELLAM TWP MUNICIPAL BLDG	KEENEY LN - 1000 FT N OF LINCOLN HWY
HERCON PHARMACEUTICALS, LLC	NW COR ABERDEEN RD & SINKING SPRINGS LA
HERITAGE WOODS AT REGENTS GLEN	HERITAGE LN (ES) 500' N OF GOLF CLUB DR
HERITAGE WOODS AT REGENTS GLEN	HERITAGE LN (ES) 100' N OF GOLF CLUB DR
HICKORY ENTERPRISES	1885 STOVERSTOWN RD
HOPEWELL TWP	WINDVIEW CT & PLANK RD (SE COR)
HOPEWELL TWP	14021 JULI DR & MT AIRY RD (SW COR)
HOPEWELL TWP	WOLFE RD (ES) 500 FT N OF RT 851 (CRACKER BARREL)
HOPEWELL TWP	13515 WOLFE RD (ES) 1100 FT N OF RT 851
HOPEWELL TWP	WOLFE RD (ES) 1600 FT N OF RT 851
HOPEWELL TWP	WELLSPRING RD & RENAISSANCE DR (NW COR)
HOPEWELL TWP	888 FAR HILLS DR
HOPEWELL TWP	FAR HILLS DR & PRINDEL DR (LOT 6)
HOPEWELL TWP	ES FAR HILLS DR(APPR 250'S OF FAR HILLS DR) ENTRANCE TO RUBY TUESDAYS
HOPEWELL TWP	WELLSPRING RD (NS) 600' E OF RENAISSANCE
HOPEWELL TWP	PRINDEL DR (ES) 300' N OF FAR HILLS DR
HOPEWELL TWP	NE COR OF PLANK RD & LINE RD
HOPEWELL TWP	NE CORNER OF PLANK RD & MOUNT AIRY RD
HOPEWELL TWP	NE COR OF PLANK RD & PLEASANT PLAINS CT
HOPEWELL TWP	NE SIDE OF SWEITZER RD REAR OF 1423 PLANK RD
HP ALTMAN YORK LP	OWEN RD & SPRINGWOOD RD
IVY GREENS CONDOMINIUM ASSOCIATION	2428 SCHULTZ WAY (ES)
IVY GREENS CONDOMINIUM ASSOCIATION	2477 SCHULTZ WAY(WS)
J & K SALVAGE	1099 KINGS MILL RD WEST OF RICHLAND AVE - IN CUL-DE-SAC AT J&K
JA MYERS BLDG & DEV INC	GREEN SPRINGS RD & LEDGER DR
JA MYERS BLDG & DEV INC	LEDGE DR (LOT 24)
JA MYERS BLDG & DEV INC	LEDGE DR (LOT 20)
JA MYERS BLDG & DEV INC	LEDGE DR E & VINTAGE LN
JA MYERS BLDG & DEV INC	VINTAGE LN & ANTIETAM DR
JA MYERS BLDG & DEV INC	VINTAGE LN & PIEDMONT WAY
JA MYERS BLDG & DEV INC	LEDGE DR & VINTAGE LN
JA MYERS BLDG & DEV INC	LEDGER DR & ANTIETAM DR (NE)
JA MYERS BLDG & DEV INC	KINZSERS CT & LEDGER DR
JACKSON TWP	BIESECKER RD, 980' N OF LINCOLN HWY W (WS)

CUST_NAME	HYDRANT_LOCATION
JACKSON TWP	76 BOWMAN RD
JACKSON TWP	LINCOLNWAY DR & SPRINGFIELD DR - W INTERSECTION
JACKSON TWP	GRANT DR & LINCOLNWAY DR -LINCOLN ESTATES
JACKSON TWP	4913 GRANT DR - 250' S OF LINCOLNWOOD DR
JACKSON TWP	BOWMAN RD & COMMERCE DR (SW COR)
JACKSON TWP	COMMERCE DR, 900' FT W OF BOWMAN RD
JACKSON TWP	5175 COMMERCE DR (SS)
JACKSON TWP	KBS RD, BTWN DARLINGTON & LINCOLNWOOD (ES)
JACKSON TWP	KEVIN DR & HANOVER RD (NW COR)
JACKSON TWP	PINE SPRINGS BLVD & HANOVER RD (NE COR)
JACKSON TWP	BIESECKER RD & HANOVER RD (RT 116) NW COR
JACKSON TWP	214 PERRY AVE
JACKSON TWP	230 PERRY AVE
JACKSON TWP	105 PAULINE AVE
JACKSON TWP	LENA DR & PAULINE DR
JACKSON TWP	MELINDA DR & LENA DR
JACKSON TWP	62 KEVIN DR
JACKSON TWP	LESTER AVE & PINE SPRINGS BLVD
JACKSON TWP	24 SLATE RIDGE DR
JACKSON TWP	104 FARM VIEW DR
JACKSON TWP	LINCOLNWOOD DR & KBS RD (NE COR)
JACKSON TWP	CEDARLYN & HANOVER RD (RT 116) NE COR
JACKSON TWP	LINCOLN HWY W, 1000' E OF GRANT RD (NS)
JACKSON TWP	FARMHOUSE LN & HANOVER RD (RT 116) NE COR
JACKSON TWP	1221 HANOVER RD, BTWN FARM HOUSE LN & ALPINE (ES)
JACKSON TWP	BIESECKER RD, 225' S OF PINE RD (WS) (HOSE)
JACKSON TWP	LINCOLN HWY W & GRANT RD (NE COR)
JACKSON TWP	S GRANT RD, 700' S OF LINCOLN HWY W (ES)
JACKSON TWP	4736 HANOVER RD & MARTIN RD
JACKSON TWP	1600 HANOVER RD - @ NASHVILLE FIREHOUSE
JACKSON TWP	132 NASHVILLE BLVD & YORK ST
JACKSON TWP	200 NASHVILLE BLVD & WALNUT ST
JACKSON TWP	NASHVILLE BLVD, 3RD HYDT N OF RT 116
JACKSON TWP	ES OF CUL-DE-SAC AT THE END OF COMMERCE DRIVE
JACKSON TWP	LINCOLN HWY W, 1000' W OF N GRANT RD (NS)
JACKSON TWP	KBS RD & LINCOLNWAY DR (SE COR)
JACKSON TWP	OPP 5116 DARLINGTON RD, 300 FT W OF PAULINE AVE
JACKSON TWP	LINCOLN HWY W & AIRPORT RD (NE COR)
JACKSON TWP	HANOVER RD & LITTLE CREEK RD (SW COR)
JACKSON TWP	HANOVER RD, 725' S OF LITTLE CREEK RD (WS)
JACKSON TWP	HANOVER RD, 1525' S OF LITTLE CREEK RD (WS)
JACKSON TWP	220 LAKEVIEW DR (WS)
JACKSON TWP	LAUREN LN & LAKEVIEW DR (SW COR)
JACKSON TWP	COURTNEY CT & LAUREN LN (NW COR)
JACKSON TWP	LAUREN LN & LEAH LN (SW COR)
JACKSON TWP	LAUREN LN & LAKEVIEW DR (NE COR)
JACKSON TWP	1347 - 1355 PLEASANT VIEW DR (ES)
JACKSON TWP	PLEASANT VIEW DR & CHAMI DR (NW COR)
JACKSON TWP	CHAMI DR & ROTH'S CHURCH RD (N.E. COR)
JACKSON TWP	1370 VILLAGE DR & GLENVIEW RD. (N.W. COR)
JACKSON TWP	1306 VILLAGE DR (WS) AT R-OF-W
JACKSON TWP	1352 - 1358 CHAMI DR (WS)
JACKSON TWP	CHAMI DR & PLEASANT VIEW DR (SE COR)
JACKSON TWP	LITTLE CREEK RD & ROTH'S CHURCH RD (NE COR)
JACKSON TWP	462 - 478 LITTLE CREEK RD (NS)
JACKSON TWP	1175 - 1187 ROTH'S CHURCH RD (ES)
JACKSON TWP	ROTH'S CHURCH RD & PAHAGACO RD (SE COR)
JACKSON TWP	6099 - 6107 PAHAGACO RD (NS)
JACKSON TWP	LAKEVIEW DR & PAHAGACO RD (SW COR)
JACKSON TWP	175 LAKEVIEW DRIVE (NS)
JACKSON TWP	DEBORAH DR & PAHAGACO RD - EAST INTER (NW COR)
JACKSON TWP	6069 DEBORAH DR (W.S.)
JACKSON TWP	6101 - 6109 DEBORAH DR. (S.S.)
JACKSON TWP	6159 DEBORAH DR. (E.S.)
JACKSON TWP	DEBORAH DR. & PAHAGACO RD. - WEST INTER (N.E. COR)
JACKSON TWP	6141 - 6149 JENNIFER LANE (S.S.)
JACKSON TWP	6079 - 6083 JENNIFER LANE (SS)
JACKSON TWP	OPPOSITE SIDE OF 41 ALPINE DR NORTH (SS)
JACKSON TWP	ALPINE DR NORTH & PINNACLE CT (SW COR)
JACKSON TWP	ALPINE DR NORTH & QUARTZ RIDGE DR (NE COR)
JACKSON TWP	252 - 258 ALPINE DR NORTH (NS)
JACKSON TWP	ALPINE DR NORTH & CREST ST (NW COR)
JACKSON TWP	145 - 155 QUARTZ RIDGE DR (NS)
JACKSON TWP	QUARTZ RIDGE DR & KNOLL DR (NE COR)

CUST_NAME	HYDRANT_LOCATION
JACKSON TWP	1258 - 1266 SUMMIT RUN CT (ES)
JACKSON TWP	ALPINE DR SOUTH & JUNIPER DR (SW COR)
JACKSON TWP	143 ALPINE DR SOUTH, AT COMMUNITY BLDG (SS)
JACKSON TWP	144 MINERAL DR (SS)
JACKSON TWP	DOLOMITE DR & MINERAL DR (SE COR)
JACKSON TWP	NS OF 147 DOLOMITE DR AT UNIT 2-40B
JACKSON TWP	LEDGE DR & MESA LN (NW COR)
JACKSON TWP	342 - 348 MESA LN (SS)
JACKSON TWP	MESA LN & MINERAL DR (NW COR)
JACKSON TWP	LEDGE DR & MINERAL DR (SW COR)
JACKSON TWP	DOLOMITE DR & MINERAL DR (SW COR)
JACKSON TWP	KNOB RUN & CAPE CLIMB (NW COR)
JACKSON TWP	THISTLE HILL DR & W HANOVER ST (NW COR)
JACKSON TWP	THISTLE HILL DR @ CUL-DE-SAC
JACKSON TWP	HANOVER ST AT R-OF-W TO SPRING GROVE TANK
JACKSON TWP	GREENWOOD RD & LITTLE CREEK RD (S.W. COR)
JACKSON TWP	150 GREENWOOD RD (WS)
JACKSON TWP	LITTLE CREEK RD, 600' E OF GREENWOOD RD. (N.S.)
JACKSON TWP	256 - 340 LITTLE CREEK RD (N.S.) USE TWO SECTIONS OF HOSE WHEN FLUSHING
JACKSON TWP	6386 LINCOLN HWY W (ES OF DRIVEWAY) (SS)
JACKSON TWP	LINCOLN HWY W & ROTHS CHURCH RD (SE COR)
JACKSON TWP	6652 - 6676 LINCOLN HWY W (SS)
JACKSON TWP	FARM HOUSE LN & JUNIPER DR (NE COR)
JACKSON TWP	CEDARLYN DR & JUNIPER DR (NW COR)
JACKSON TWP	40 - 48 CEDARLYN DR (WS) N OF PINE CT
JACKSON TWP	VALLEY VIEW CIR & CEDARLYN DR (NE COR)
JACKSON TWP	SAGE DR & FARM HOUSE LN (SE COR)
JACKSON TWP	122 - 132 FARM LANE CIR (WS)
JACKSON TWP	420 - 430 LAKEVIEW DR (NS)
JACKSON TWP	LINCOLN HWY W & MAYWOOD RD (SW COR)
JACKSON TWP	1390 - 1400 GRANDVIEW RD (NS)
JACKSON TWP	OPP 1325 GRANDVIEW RD (NS)
JACKSON TWP	OPP 1249 GRANDVIEW RD (NS)
JACKSON TWP	GRANDVIEW RD & MARTIN RD (NE COR)
JACKSON TWP	EAST BERLIN RD & RUPPERT RD (SW COR)
JACKSON TWP	3018 EAST BERLIN RD (SS)
JACKSON TWP	2850 EAST BERLIN RD (SS)
JACKSON TWP	1490 ROTHS CHURCH RD
JACKSON TWP	FARM HOUSE LN & WILLOW CT
JACKSON TWP	FARM HOUSE LN - BTW LOTS 210-220
JACKSON TWP	LINCOLN HWY W, 300 FT EAST OF BOWMAN RD (NS)
JACKSON TWP	LINCOLN HWY W, 700' WEST OF BOWMAN RD (NS)
JACKSON TWP	LINCOLN HWY W, 450 FT EAST OF HIDDEN LN. (NS)
JACKSON TWP	LINCOLN HWY W, 550 FT WEST OF HIDDEN LN. (NS)
JACKSON TWP	LINCOLN HWY W, AT WESTERN MD RR CROSSING (NS)
JACKSON TWP	LINCOLN HWY W, 470' E OF BIESECKER RD (NS)
JACKSON TWP	LINCOLN HWY W, 500 FT W OF BIESECKER RD (NS)
JACKSON TWP	5555 LINCOLN HWY W
JACKSON TWP	CAPE CLIMB & LEDGE DR (NE COR)
JACKSON TWP	LINCOLN HWY W & JACKSON SQUARE RD (SW COR)
JACOBUS BORO BUILDING	MAIN ST & GEISELMAN DR
JACOBUS BORO BUILDING	126 N MAIN ST & CHURCH ST (SW COR)
JACOBUS BORO BUILDING	102 MAIN ST
JACOBUS BORO BUILDING	MAIN ST IN FRONT OF SMITH VILLAGE STORE
JACOBUS BORO BUILDING	20 MAIN ST
JACOBUS BORO BUILDING	NW COR OF VALLEY RD AND MAIN ST
JACOBUS BORO BUILDING	S MAIN ST (WS) "JACOBUS COMMUNITY PARK "
JACOBUS BORO BUILDING	18 WATER ST (HOSE)
JACOBUS BORO BUILDING	SMITH ST AND PARK ST (NW COR)
JACOBUS BORO BUILDING	21 VALLEY RD AT PARK ST
JACOBUS BORO BUILDING	33 VALLEY RD BTWN MAPLE & PINE
JACOBUS BORO BUILDING	115 VALLEY RD (NS) BTWN PINE & LEADER
JACOBUS BORO BUILDING	127 VALLEY RD
JACOBUS BORO BUILDING	WOODLAND DR & HILLSIDE DR (SW COR)
JACOBUS BORO BUILDING	SW COR WOODLAND DR & PINE ST
JACOBUS BORO BUILDING	SE COR OF WOODLAND DR & WILDASIN DR
JACOBUS BORO BUILDING	SE COR OF WOODLAND DR & WILDASIN DR
JACOBUS BORO BUILDING	22 PINE ST (BETWEEN 20 & 22 PINE ST)
JACOBUS BORO BUILDING	8 PINE ST
JACOBUS BORO BUILDING	SEVEN VALLEYS RD & PLEASANT AVE
JACOBUS BORO BUILDING	N PLEASANT ST BETWEEN 9 AND 11 N PLEASANT ST
JACOBUS BORO BUILDING	8 YORK RD
JACOBUS BORO BUILDING	30 YORK RD
JACOBUS BORO BUILDING	48 YORK ST

CUST_NAME	HYDRANT_LOCATION
JACOBUS BORO BUILDING	66 YORK RD
JACOBUS BORO BUILDING	7 W. GREENBRIAR DR
JACOBUS BORO BUILDING	GEISELMAN DR SW COR OFAMP PROPERTY
JACOBUS BORO BUILDING	224 AMEDA DR, 900' N OF CHURCH ST
JACOBUS BORO BUILDING	INTERSECTION OF FRANKLIN ST & UNITED AVE
JACOBUS BORO BUILDING	NE COR EAGLETON & FARMINGTON
JACOBUS BORO BUILDING	NS 17 HILLSIDE DR, 1000'E OF FARMINGTON
JACOBUS BORO BUILDING	GREENBRIAR DR & MAIN ST SW CORNER
JACOBUS BORO BUILDING	NE COR HILLSIDE DR & FARMINGTON LA.
JACOBUS BORO BUILDING	STONEWOOD DR & EAGLETON DR (NE)
JACOBUS BORO BUILDING	SW COR OF WOODLAND DR& STONEWOOD DR
JACOBUS BORO BUILDING	FARMINGTON DR & OLD MILL DR (S.W. COR)
JACOBUS BORO BUILDING	YORK ST 200' E OF E BRANCH DR WOODS AT L RED
JACOBUS BORO BUILDING	W S OF CREEKWOOD DR BTWN #206 & #208
JACOBUS BORO BUILDING	W S OF CREEKWOOD DR BTWN #230 AND #232
JACOBUS BORO BUILDING	120 E GREENBRIAR DR
JACOBUS BORO BUILDING	ES OF E GREENBRIAR DRBTWN 104 & 106
JACOBUS BORO BUILDING	SS OF 9 MEADOW ST (APPROX 400 FT E OF YORK RD)
JACOBUS BORO BUILDING	1 S MAIN ST (IN REAR PARKING LOT OF GOODWILL FRIE CO
JEFFERSON BORO	HIGHLAND AVE 100 FT E OF BALTIMORE ST
JEFFERSON BORO	38 BALTIMORE ST (ES)
JEFFERSON BORO	28 BALTIMORE ST & OAK ST (SE COR)
JEFFERSON BORO	BALTIMORE ST - 50' S OF SQUARE (ES)
JEFFERSON BORO	BERLIN ST - 100' N OF SQUARE (ES)
JEFFERSON BORO	BERLIN ST - JEFFERSON FIRE CO (ES)
JEFFERSON BORO	BERLIN ST, 150 FT S OF KRAFT MILL RD (ES)
JEFFERSON BORO	MONTICELLO & INDEPENDENCE AVE (SW COR) (HOSE)
JEFFERSON BORO	1 YORK ST & SQUARE (SS)
JEFFERSON BORO	33 YORK ST - BTWN DUKE & BURNS (SS)
JEFFERSON BORO	5 BURNS RD (WS)
JEFFERSON BORO	8 RABER DR (EMPTY LOT)
JEFFERSON BORO	HIGHLAND AVE & BURNS RD (NW COR)
JEFFERSON BORO	HIGHLAND AVE & LAKEVIEW DR (NW COR)
JEFFERSON BORO	CHERRY ST - 308 FT E OF LAKEVIEW DR (SS)
JEFFERSON BORO	7 STARLITE DR
JEFFERSON BORO	STARLITE DR @ CUL-DE-SAC (ES)
JEFFERSON BORO	HANOVER ST - 25' W OF SQUARE (SS)
JEFFERSON BORO	HANOVER ST & ORANGE ST (SW COR)
JEFFERSON BORO	32 HANOVER ST @ "METHODIST CHURCH" (SS)
JEFFERSON BORO	HANOVER ST @ "BALL FIELD" (NS)
JEFFERSON BORO	W SUNSET VIEW ST 60 FT W OF EMERSON ST (SS)
JEFFERSON BORO	HARDWOOD TERR & BURNS RD (NW COR)
JUDITH V. BLAKEY	EAGLES NEST LA (NS) 45 FT E OF MET ED POLE # 28803-22123
KE HAINES LLC	SW COR. OF WASHINGTON& HAINES RD
KINNEMAN HOLDINGS, LLC	CHERRY TREE CT & KINNEMAN RD (NW COR)
KLOECKNER METALS CORPORATION	WS MEMORY LN, N OF EDGEComb STEEL
KLOECKNER METALS CORPORATION	WS MEMORY LN, N OF INDUSTRIAL HWY
LANCASTER COUNTY BIBLE CHURCH	SATURN WAY, 800 FT EAST OF NORTH HILLS RD (S.S.)
LOGAN'S RESERVE DEVELOPMENT, LLC	NS OF LAUREL OAK LN IN CUL-DE-SAC
LOGAN'S RESERVE DEVELOPMENT, LLC	SE COR OF LAUREL OAK LN
LOGAN'S RESERVE DEVELOPMENT, LLC	NS ERINVALLE LN IN CUL-DE-SAC
LOGANVILLE BORO	N MAIN ST, 90' S OF BORO LINE SIGN
LOGANVILLE BORO	340 N MAIN ST
LOGANVILLE BORO	N MAIN ST & NORTH ST
LOGANVILLE BORO	N MAIN ST & CARDINAL DR
LOGANVILLE BORO	132 N MAIN ST
LOGANVILLE BORO	N MAIN ST & WATER ST (NW COR)
LOGANVILLE BORO	26 N MAIN ST & GLADFELTER ST
LOGANVILLE BORO	8 NORTH MAIN ST - 60' N OF ORE ST (WS)
LOGANVILLE BORO	S MAIN ST, 320' S OF ORE ST.
LOGANVILLE BORO	38 S MAIN ST,100' S OF EMANUEL EUB CHURCH
LOGANVILLE BORO	72 S MAIN ST (WS)
LOGANVILLE BORO	116 S MAIN ST
LOGANVILLE BORO	S MAIN ST, 320' N OF MILL ST
LOGANVILLE BORO	210 S MAIN ST, 100' S OF MILL ST (WS)
LOGANVILLE BORO	236 S MAIN ST (WS)
LOGANVILLE BORO	110 TROOPER CT (@ STATE POLICE)
LOGANVILLE BORO	WS DUKE ST (OPPOSITE #327)
LOGANVILLE BORO	225 BUNTING DR
LOGANVILLE BORO	WATER ST - 500 FT W OF N MAIN ST
LOGANVILLE BORO	N MAIN ST @ ELEM SCHOOL
LOGANVILLE BORO	109 LOUCKS ST
LOGANVILLE BORO	139 LOUCKS ST
LOGANVILLE BORO	167 LOUCKS ST

CUST_NAME	HYDRANT_LOCATION
LOGANVILLE BORO	SE COR LOUCKS ST & OLD ORCHARD RD
LOGANVILLE BORO	SE COR LOUCKS ST & VALLEY VIEW RD
LOGANVILLE BORO	NS 17 LOGAN HTS RD (HOSE)
LOGANVILLE BORO	SS 339 OLD ORCHARD RD(HOSE)
LOGANVILLE BORO	93 DUNKARD VALLEY RD
LOGANVILLE BORO	221 W ORE ST
LOGANVILLE BORO	235 W ORE ST
LOGANVILLE BORO	W ORE ST 133 FT W OF 247 W ORE ST
LOGANVILLE BORO	19 LONGVIEW RD
LOGANVILLE BORO	NW COR. LONGVIEW RD & W ORE ST (HOSE)
LOGANVILLE BORO	NE COR MILL & PARK ST
LOGANVILLE BORO	119 PARK ST
LOGANVILLE BORO	225 FT S OF 254 S MAIN ST (BROWNS ORCHARD)
LOGANVILLE BORO	WS ROCKDALE DR, 600' N OF PARKVIEW DR
LOGANVILLE BORO	SW COR LOCUST DR & PARKVIEW DR
LOGANVILLE BORO	NW COR WESTRIDGE DR & PARKVIEW DR
LOGANVILLE BORO	NW COR ROCKDALE DR & FERNDALE RD
LOGANVILLE BORO	NS 19 FERNDALE RD & WESTRIDGE DR
LOGANVILLE BORO	NS 7 HIGHLAND RD, 400' W OF ROCKDALE DR
LOGANVILLE BORO	N SIDE OF MILL ST (ACROSS FROM 116 MILL ST)
LOGANVILLE BORO	40 ROCKDALE DR
LOGANVILLE BORO	ROCKDALE DR 275 FT S OF STONEHENGE CT
LOGANVILLE BORO	STONEHENGE CT 475 FT W OF ROCKDALE DR
LOGANVILLE BORO	STONEHENGE CT @ END OF CUL-DE-SAC
LOGOS ACADEMY	248 W KING ST (REAR ON W NEWTON ST) (LOGO ACADEMY)
LOWER WINDSOR TWP DIST #2	ON SOUTH SIDE MT PISGAH RD AT TANK
LOWER WINDSOR TWP DIST #2	NS MT PISGAH RD BTWN BLUESTONE & TANK
LOWER WINDSOR TWP DIST #2	NS OLD FARM LA APROX 650' W BARCROFT RD
LOWER WINDSOR TWP DIST #2	NE COR BARCROFT & MIRLYN (RUN END GUN CLUB)
LOWER WINDSOR TWP DIST #2	ON ES BLUESTONE RD APRX 1200' S MT PISGAH RD
LOWER WINDSOR TWP DIST #2	ON ES BLUESTONE RD APRX 1200' N PROSPECT RD
LOWER WINDSOR TWP DIST #2	SW COR E PROSPECT RD & BARCROFT RD
LOWER WINDSOR TWP DIST #2	NS E PROSPECT RD 1200' E OF WITMER RD
LOWER WINDSOR TWP DIST #2	NS E PROSPECT RD 1200' W BARCROFT RD
LOWER WINDSOR TWP DIST #2	NW COR PROSPECT RD & YORKANNA MAIN ST
LOWER WINDSOR TWP DIST #2	NS E PROSPECT RD 1200' E OF YORKANNA MAIN ST
LOWER WINDSOR TWP DIST #2	SE COR BLUESTONE RD & MT PISGAH RD
LOWER WINDSOR TWP DIST #2	ES YORKANA RD 1000' NOF MT PISGAH RD
LOWER WINDSOR TWP DIST #2	SS EAST PROSPECT RD 1000' E OF BARCROFT RD
LOWER WINDSOR TWP DIST #2	SS E PROSPECT RD, E OF BUSER FARM LN
LOWER WINDSOR TWP DIST #2	44 STONEYWYCK HILL (WS) 850' N OF BANK HILL
LOWER WINDSOR TWP DIST #2	SE COR E PROSPECT RD & CANADOCHLY RD
LOWER WINDSOR TWP DIST #2	N W COR E ARLEN DR & CANADOCHLY RD
LOWER WINDSOR TWP DIST #2	ES 310 HEDGEWICK LN CUL-DE-SAC
LOWER WINDSOR TWP DIST #2	NE COR HEDGEWICK LN & STONEYWYCK HILL RD
LOWER WINDSOR TWP DIST #2	SS 4953 E PROSPECT RD
LOWER WINDSOR TWP DIST #2	SS 5022 EAST PROSPECT RD
LOWER WINDSOR TWP DIST #2	SE COR EAST PROSPECT RD & MANOR RD
LOWER WINDSOR TWP DIST #2	EAST PROSPECT RD & PRAYER MISSION RD (SE COR)
LOWER WINDSOR TWP DIST #2	105 LIVIA LANE (BTWN LOTS 19 & 20)
LOWER WINDSOR TWP DIST #2	123 LIVIA LN BTWN LOTS 10 & 11
LOWER WINDSOR TWP DIST #2	SW COR OF PRAYER MISSION RD & FURANCE RD
LOWER WINDSOR TWP DIST #2	ELHAM DR & CANADOCHLY RD (NW COR)
LOWER WINDSOR TWP DIST #2	830 ELHAM DR
LOWER WINDSOR TWP DIST #2	ELHAM DR & POFF RD (SW)
LOWER WINDSOR TWP DIST #2	816 POFF RD
LOWER WINDSOR TWP DIST #2	KELLER RD & CANADOCHLY RD (SW)
LOWER WINDSOR TWP DIST #2	KELLER RD & DALLAS DR
LQYORKHOSPITALITY LLC	PAST UMPC CLINIC ON RODNEY TURN NEXT RD IN FRONT OF LAQUINTA INN
LUMBER YARD RELOAD CTR	499 WINDSOR ST
MANCHESTER BORO	229 S MAIN ST (@DEBBIE'S PIZZA)
MANCHESTER BORO	143 S MAIN ST (ES)
MANCHESTER BORO	51 S MAIN ST
MANCHESTER BORO	17 N MAIN ST
MANCHESTER BORO	135 N MAIN ST
MANCHESTER BORO	254 N MAIN ST
MANCHESTER BORO	319 N MAIN ST
MANCHESTER BORO	COOPER ST & UNION ST (SW COR)
MANCHESTER BORO	101 HARTMAN ST
MANCHESTER BORO	MAPLE ST & HIGH ST
MANCHESTER BORO	MAPLE & SOUTH STS (NE COR)
MANCHESTER BORO	444 MAPLE ST
MANCHESTER BORO	MUSSER AVE & CLOVER LANE (SW)
MANCHESTER BORO	YORK ST AND ROOSEVELT AVE (NW COR)

CUST_NAME	HYDRANT_LOCATION
MANCHESTER BORO	HIGH STREET & MANCHESTER ST
MANCHESTER BORO	HARDING ST & SCHOOL ALLEY (NW COR)
MANCHESTER BORO	300 HIGH ST (AT HIGH SCHOOL)
MANCHESTER BORO	13 S MAIN ST - MANCHESTER
MANCHESTER BORO	MANHAVEN DR & EDGEBORO DR
MANCHESTER BORO	EDGEBORO DR & PARKVIEW RD
MANCHESTER BORO	MALVERN & FENWICK - EAST INTR (SE COR)
MANCHESTER BORO	MALVERN & FENWICK - WEST INTR (SW COR)
MANCHESTER BORO	PARK ST & COLD SPRINGS "COLD SPG APT" (PLYWOOD)
MANCHESTER BORO	45 N LIVERPOOL ST (SE COR)
MANCHESTER BORO	BOXWOOD RD & POPLAR ST (SE COR)
MANCHESTER BORO	140 BOXWOOD RD (WS)
MANCHESTER BORO	HAVERFORD CIR & PARKVIEW RD (SW COR)
MANCHESTER BORO	SANDY CIR & CROSSINGS WAY (NW COR)
MANCHESTER BORO	10 FARM LN, 380' E OF SANDY CIR
MANCHESTER BORO	FARM LN & CRESTLINE RD (WS)
MANCHESTER BORO	465 CROSSINGS WAY (WS)
MANCHESTER BORO	PARK ST & FARM LN (NE COR)
MANCHESTER BORO	109 ALDER CT, 400' N OF FORGE HILL RD (ES)
MANCHESTER BORO	SOUTH ST & PINE AVE (SW COR)
MANCHESTER TOWNSHIP	1519 N GEORGE ST
MANCHESTER TOWNSHIP	1735 N GEORGE ST & HARVARD ST (SE COR)
MANCHESTER TOWNSHIP	N GEORGE ST & HEIDELBERG AVE (NW COR)
MANCHESTER TOWNSHIP	74 LIGHTNER RD
MANCHESTER TOWNSHIP	2671 N GEORGE ST
MANCHESTER TOWNSHIP	2811 N GEORGE ST
MANCHESTER TOWNSHIP	2520 N GEORGE ST
MANCHESTER TOWNSHIP	3024 N GEORGE ST (WS) 300 FT N OF LOCUST LN
MANCHESTER TOWNSHIP	N GEORGE ST & DUNDEE RD
MANCHESTER TOWNSHIP	3175 N GEORGE ST
MANCHESTER TOWNSHIP	N GEORGE ST & EMIG RD (WS)
MANCHESTER TOWNSHIP	3342 N GEORGE ST (AT FIREHOUSE)
MANCHESTER TOWNSHIP	3470 N GEORGE ST
MANCHESTER TOWNSHIP	3539 LIVERPOOL TURNPIKE
MANCHESTER TOWNSHIP	3571 LIVERPOOL TURNPIKE
MANCHESTER TOWNSHIP	WOODLAND AVE 280 FT E OF BEAVER ST
MANCHESTER TOWNSHIP	WEBSTER AVE & SUSQUEHANNA TRAIL N (SW COR)
MANCHESTER TOWNSHIP	SUSQUEHANNA TRAIL N & TAFT AVE (SW COR)
MANCHESTER TOWNSHIP	N QUEEN ST & 11TH AVE
MANCHESTER TOWNSHIP	302 WOODLAND VIEW DR
MANCHESTER TOWNSHIP	2360 N GEORGE ST
MANCHESTER TOWNSHIP	3278 BROAD ST, BTWN SINKING SPRINGS LN & HIGH ST
MANCHESTER TOWNSHIP	HIGH ST & SINKING SPRINGS LN
MANCHESTER TOWNSHIP	148 LIGHTNER RD (NS)
MANCHESTER TOWNSHIP	2724 CLEARSPRINGS BLVD
MANCHESTER TOWNSHIP	2802 CLEARSPRINGS BLVD & CYPRESS RD
MANCHESTER TOWNSHIP	LONGVIEW RD 200 FT S OF LOCUST LN (ES)
MANCHESTER TOWNSHIP	SYCAMORE LN & MEADOWBROOK BLVD
MANCHESTER TOWNSHIP	415 WOODLAND VIEW DR
MANCHESTER TOWNSHIP	NORTHLAND AVE & EASTLAND AVE
MANCHESTER TOWNSHIP	MEADOWBROOK BLVD & NORTH CIRCLE DR (RUN END)
MANCHESTER TOWNSHIP	315 GWEN DR
MANCHESTER TOWNSHIP	109 ROCKWOOD AVE
MANCHESTER TOWNSHIP	RUTLAND AVE & EASTLAND AVE (SW COR)
MANCHESTER TOWNSHIP	HAYSHIRE DR & HAYMEADOW DR (NE COR)
MANCHESTER TOWNSHIP	HAY MEADOW DR & HAYBROOK DR
MANCHESTER TOWNSHIP	DUNDEE RD & LOCUST LANE
MANCHESTER TOWNSHIP	3075 DUNDEE RD
MANCHESTER TOWNSHIP	CLEARBROOK BLVD & KNOLL LN
MANCHESTER TOWNSHIP	2701 CLEARBROOK BLVD
MANCHESTER TOWNSHIP	CLEARBROOK BLVD & LOCUST LN
MANCHESTER TOWNSHIP	HAYBROOK DR & HAYSHIRE DR
MANCHESTER TOWNSHIP	201-211 HAYBROOK DR
MANCHESTER TOWNSHIP	WOODWARD DR BTW MAYFIELD DR & SKYVIEW DR
MANCHESTER TOWNSHIP	PENNWOOD DR & MAYFIELD DR
MANCHESTER TOWNSHIP	PENNWOOD DR & SKYVIEW DR
MANCHESTER TOWNSHIP	SANDALWOOD CT & PIEDMONT DR
MANCHESTER TOWNSHIP	GWEN DR & TESLIN RD
MANCHESTER TOWNSHIP	TORONITA ST (ES) 200' N OF ARSENAL RD-RT30
MANCHESTER TOWNSHIP	TORONITA ST (ES) 800 FT N OF ELEVENTH AVE
MANCHESTER TOWNSHIP	EMIG RD & BUSSER RD
MANCHESTER TOWNSHIP	SKYVIEW DR & IRONSTONE RD (NE COR)
MANCHESTER TOWNSHIP	WHITE OAK DR, 650 FT E OF SKYVIEW DR
MANCHESTER TOWNSHIP	CONNELLY RD & BUSSER RD

CUST_NAME	HYDRANT_LOCATION
MANCHESTER TOWNSHIP	HEIDELBERG AVE & N BEAVER ST (NE COR)
MANCHESTER TOWNSHIP	JASPER AVE, 280 FT E OF SUSQUEHANNA TRAIL N
MANCHESTER TOWNSHIP	WOODLAND VIEW DR & FRIESIAN RD
MANCHESTER TOWNSHIP	596 NORMAN RD (SS) 950 FT FROM FRIESIAN RD
MANCHESTER TOWNSHIP	742 - 750 GREENBRIAR RD (E S)
MANCHESTER TOWNSHIP	BUTCHER CT (NS) 300 FT W OF GREENBRIAR RD
MANCHESTER TOWNSHIP	BOARD RD AT LAUGHMAN LANE (300 FT S OF MAY RD)
MANCHESTER TOWNSHIP	3835 BOARD RD
MANCHESTER TOWNSHIP	3395 BOARD RD
MANCHESTER TOWNSHIP	LOUCKS RD (RT 30) & EVUNBRETH DR (NW COR)
MANCHESTER TOWNSHIP	1470 CHAPEL DR
MANCHESTER TOWNSHIP	BREEZE VIEW DR & CHAPEL DR
MANCHESTER TOWNSHIP	SKYVIEW DR & FORREST HILL DR (NE COR)
MANCHESTER TOWNSHIP	TORONITA ST & TENTH AVE (DAYS INN)
MANCHESTER TOWNSHIP	60 W 11TH AVE (ES) OPP WENDYS REST
MANCHESTER TOWNSHIP	2160 SUSQUEHANNA TRL N
MANCHESTER TOWNSHIP	BOARD RD & ROSE CT
MANCHESTER TOWNSHIP	BOARD RD & CRONE RD
MANCHESTER TOWNSHIP	BLACKBRIDGE RD N OF FIRE LINE AT YORK CASKET
MANCHESTER TOWNSHIP	HAYMEADOW DR & CEDAR VILLAGE DR
MANCHESTER TOWNSHIP	GRUMBACHER RD (WS) CUL-DE-SAC - QUAKER PLASTICS
MANCHESTER TOWNSHIP	NE COR OF EMIG RD & LOCUST LN
MANCHESTER TOWNSHIP	EMIG RD & CHURCH RD (NW COR)
MANCHESTER TOWNSHIP	BOARD RD & SHADY LANE
MANCHESTER TOWNSHIP	BOARD RD (ES) BTWN SHADY LN & MARIANNE DR
MANCHESTER TOWNSHIP	WOODLAND VIEW DR (1000 FT E OF FRESIAN RD NS)
MANCHESTER TOWNSHIP	WOODLAND VIEW DR (NS) 2000 FT E OF FREISAN RD
MANCHESTER TOWNSHIP	MAY RD & GRUMBACHER RD
MANCHESTER TOWNSHIP	GRUMBACHER RD (WS) BTWN MAY & WINSHIP
MANCHESTER TOWNSHIP	CHURCH RD (NS) 1000 FT W OF N GEORGE ST
MANCHESTER TOWNSHIP	CHURCH RD (NS) AT DRIVE TO ESTES TRUCKING
MANCHESTER TOWNSHIP	CHURCH RD (NS) 1000 FT E OF BOARD RD
MANCHESTER TOWNSHIP	BOARD RD & CHURCH RD (NE COR)
MANCHESTER TOWNSHIP	CONNELLY RD (WS) CUL-DE-SAC (NOTIFY BERG)
MANCHESTER TOWNSHIP	INTERCHANGE PL (WS) 400 FT S OF CHURCH RD
MANCHESTER TOWNSHIP	INTERCHANGE PL (NS) 1150 FT SW OF CHURCH RD
MANCHESTER TOWNSHIP	EVUNBRETH DR & CHAPEL DR (SW COR)
MANCHESTER TOWNSHIP	ANGEL DR & BREEZEVUE DR (SE COR)
MANCHESTER TOWNSHIP	1415 BREEZEVUE DR
MANCHESTER TOWNSHIP	LEIGH DR & WILLOW SPRINGS LN (SW COR)
MANCHESTER TOWNSHIP	LEIGH DR (WS) 100' N OF GRUMBACHER RD
MANCHESTER TOWNSHIP	1700 TORONITA ST (WS)
MANCHESTER TOWNSHIP	W CRONE RD NEAR THE I-83 RIGHT OF WAY
MANCHESTER TOWNSHIP	CRONE RD & SUSQUEHANNA TRL N (SE COR)
MANCHESTER TOWNSHIP	FLOUR MILL RD AT THE CONAGRA PROPERTY
MANCHESTER TOWNSHIP	FARMBROOK LN (NS) 1000' W OF SUSQUEHANNA TRL
MANCHESTER TOWNSHIP	FARMBROOK LN & FARM TRL
MANCHESTER TOWNSHIP	FARMTRAIL RD (WS) 750' NW OF FARMBROOK LA
MANCHESTER TOWNSHIP	FARMTRAIL RD & WOODBRIDGE CT (SW COR)
MANCHESTER TOWNSHIP	MARIANNE DR (NS) CUL-DE-SAC- 450' E OF BOARD RD
MANCHESTER TOWNSHIP	3282 SUSQUEHANNA TRL N (ES) AT TWP SEWER PUMP STATION
MANCHESTER TOWNSHIP	SUSQUEHANNA TRL N (ES) BTWN CHURCH & CONWAY 600' S OF CRONE RD
MANCHESTER TOWNSHIP	SUSQUEHANNA TRL N (ES) 275' S. LEXTON DR.
MANCHESTER TOWNSHIP	SUSQUEHANNA TRL N (ES) 1200' S LEXTON DR - GROUNDHOG!
MANCHESTER TOWNSHIP	AMELIA DR -(1760 TORONITA ST
MANCHESTER TOWNSHIP	STILLMEADOW LN & SHENANDOAH LN (NE COR)
MANCHESTER TOWNSHIP	STILLMEADOW LN & CHURCH RD (NE COR)
MANCHESTER TOWNSHIP	STILLMEADOW LN & BRANDYWINE LN (NE COR)
MANCHESTER TOWNSHIP	SUSQUEHANNA TRL N & STILLMEADOW LN (NE COR)
MANCHESTER TOWNSHIP	SUSQUEHANNA TRL N (ES) 1,500 FT S OF STILLMEADOW LN
MANCHESTER TOWNSHIP	OBERLIN DR & HICKERY RD (NE COR)
MANCHESTER TOWNSHIP	SHENANDOAH LN & OBERLIN DR (NW COR)
MANCHESTER TOWNSHIP	GLENEAGLES DR & BELAIR WAY (SE COR)
MANCHESTER TOWNSHIP	1020 GLENEAGLES DR & WALLER RD (SW COR)
MANCHESTER TOWNSHIP	1035 DETWILER DR.
MANCHESTER TOWNSHIP	1108 DETWILER DR (SS) W OFGLENEAGLES (PLYWOOD)
MANCHESTER TOWNSHIP	DETWILER DR & TIMBERLANE DR (SW COR)
MANCHESTER TOWNSHIP	ROLLING GREEN DR & DETWILER DR (SW COR)
MANCHESTER TOWNSHIP	DETWILER DR & KILDORE CT
MANCHESTER TOWNSHIP	DETWILER DR & LARCHMOUNT DR (NE COR) (HOSE)
MANCHESTER TOWNSHIP	DETWILER DR & ST ANDREWS WAY
MANCHESTER TOWNSHIP	2427 HEPPLWHITE DR & UNNAMED ST (NE COR)
MANCHESTER TOWNSHIP	2495 HEPPLWHITE DR & BRAFFERTON CT (SE COR)
MANCHESTER TOWNSHIP	STEVENSON DR & CHERRY HILL (SW COR)

CUST_NAME	HYDRANT_LOCATION
MANCHESTER TOWNSHIP	DERRY CT & CHURCH RD (SE COR) (HOSE)
MANCHESTER TOWNSHIP	GRUMBACHER RD (WS) 425' N OF WINSHIP RD
MANCHESTER TOWNSHIP	GRUMBACHER RD (WS) 1200 FT N OF WINSHIP
MANCHESTER TOWNSHIP	GRUMBACHER RD (WS) 200' W OF R-OF-WAY
MANCHESTER TOWNSHIP	ON RIGHT OF WAY FROM BOARD RD TO MAPLE PRESS
MANCHESTER TOWNSHIP	EMIG RD (NS) 200 FT EAST OF N GEORGE ST
MANCHESTER TOWNSHIP	WINSHIP RD CUL-DE-SAC(NOTIFY STRINE PRINTG)
MANCHESTER TOWNSHIP	BRANDYWINE LA (ES) 1200' S OF STILLMEADOW LA
MANCHESTER TOWNSHIP	BAYBERRY RD & BRANDYWINE LA (NE COR)
MANCHESTER TOWNSHIP	BRANDYWINE LN & BARRISTER RD (NW COR)
MANCHESTER TOWNSHIP	BLACKBRIDGE RD (ES) S OF FLOURMILL (INCINERATOR)
MANCHESTER TOWNSHIP	SUSQUEHANNA TRL N & LOCUST LN (SE)
MANCHESTER TOWNSHIP	SUSQUEHANNA TRL N & SINKING SPRINGS LA (SE COR)
MANCHESTER TOWNSHIP	SUSQUEHANNA TRL N (ES) 60 FT S OF CHURCH RD
MANCHESTER TOWNSHIP	FARMTRAIL RD (WS) 900' S OF FARBROOK LA
MANCHESTER TOWNSHIP	FARMTRAIL RD (NS) W OF SUSQUE TRL AT R-OF-W TO TANK
MANCHESTER TOWNSHIP	DETWILER DR & PERSIMMON DR (SE COR)
MANCHESTER TOWNSHIP	DETWILER DR & BURNING TREE (NE COR)
MANCHESTER TOWNSHIP	DETWILER DR & MILL CREEK RD (SE COR)
MANCHESTER TOWNSHIP	PERSIMMON DR & MUIRFIELD DR (SW COR)
MANCHESTER TOWNSHIP	3040 PERSIMMON DR (NS) BTWN MUIRFIELD & DETWILER
MANCHESTER TOWNSHIP	NORTH POINT DR & MASONIC DR (NW COR)
MANCHESTER TOWNSHIP	HEPPLEWHITE DR & WETHERBURN (SW COR)
MANCHESTER TOWNSHIP	STEVENSON DR & GARRISON DR (NE COR)
MANCHESTER TOWNSHIP	ST ANDREWS WAY & GREENBRIAR RD (SW COR)
MANCHESTER TOWNSHIP	1409 - 1413 BRITTANY DR (WS)
MANCHESTER TOWNSHIP	BRITTANY DR & MONTEVIEW RD (SW COR)
MANCHESTER TOWNSHIP	BRITTANY DR & GREENBRIAR RD (SE COR)
MANCHESTER TOWNSHIP	1395 ROSEPOINT DR (WS)
MANCHESTER TOWNSHIP	SUSQUEHANNA TRL N (ES) 1000' N OF FARBROOK LN
MANCHESTER TOWNSHIP	MILL CREEK RD & STILLMEADOW LN (SE COR)
MANCHESTER TOWNSHIP	MILL CREEK RD & RAINTREE RD (SW COR)
MANCHESTER TOWNSHIP	STILLMEADOW LN & HICKORY RD (SE COR)
MANCHESTER TOWNSHIP	STILLMEADOW LN & HUNTFIELD RD (SE COR)
MANCHESTER TOWNSHIP	STILLMEADOW LN (ES) 400' N OF DETWILER DR
MANCHESTER TOWNSHIP	RAINTREE RD (WS) 450' S OF SEQUOIA ST
MANCHESTER TOWNSHIP	RAINTREE RD (WS) 700' N OF SEQUOIA ST
MANCHESTER TOWNSHIP	CHERIMOYA ST & SEQUOIA ST (SW COR)
MANCHESTER TOWNSHIP	SEQUOIA ST & Balsa ST (SW COR)
MANCHESTER TOWNSHIP	1045 CHERIMOYA ST
MANCHESTER TOWNSHIP	LOCUST LN (WS) 580' N OF EDINBURGH RD
MANCHESTER TOWNSHIP	EDINBURGH RD (ES) 500' N OF LOCUST LA
MANCHESTER TOWNSHIP	EDINBURGH RD & SINKING SPRINGS LN (SE COR)
MANCHESTER TOWNSHIP	NE COR BRANDYWINE LN & GREENBRIAR RD (IN FIELD)
MANCHESTER TOWNSHIP	BRANDYWINE LN (ES) 1200' N OF GREENBRIAR RD
MANCHESTER TOWNSHIP	2079 BRANDYWINE LN (ES) 2000' N OF GREENBRIAR RD
MANCHESTER TOWNSHIP	ST ANDREWS WAY & LORI DR (NW COR)
MANCHESTER TOWNSHIP	GARRISON DR & LORI DR (NE COR)
MANCHESTER TOWNSHIP	2525 PRIMROSE LN (NS) 150' E OF JONATHON RD
MANCHESTER TOWNSHIP	MIDPINE DR & SHERRY DR (NE COR)
MANCHESTER TOWNSHIP	8 SHERRY DR (NS) 400' E OF MIDPINE DR
MANCHESTER TOWNSHIP	GREENBRIAR RD & JONATHON RD (SE COR)
MANCHESTER TOWNSHIP	TARA LN & STILLMEADOW LN (NW COR)
MANCHESTER TOWNSHIP	TARA LN & SWITHE CT (SW COR)
MANCHESTER TOWNSHIP	1936 KARYL LN
MANCHESTER TOWNSHIP	BRIAN LN 500 FT E OF GREENBRIAR RD
MANCHESTER TOWNSHIP	DUELLA CT & DUELLA CT N (NE COR)
MANCHESTER TOWNSHIP	GREENBRIAR RD (ES) BTWN KARYL & BRIAN (HOSE)
MANCHESTER TOWNSHIP	RAINTREE RD (WS) 1000' SW OF LEWISBERRY RD
MANCHESTER TOWNSHIP	MOUNTAIN VIEW DR & SKYLINE RD (NW COR)
MANCHESTER TOWNSHIP	195 MOUNTAIN VIEW DR (PLYWOOD)
MANCHESTER TOWNSHIP	3605 LEWISBERRY RD (WS) 500' N OF SKYLINE (HOSE)
MANCHESTER TOWNSHIP	RAINTREE RD & LEWISBERRY RD (NW COR)
MANCHESTER TOWNSHIP	WETHERBURN DR & WETHERBURN CT (NW COR)
MANCHESTER TOWNSHIP	GRUMBACHER RD (NS) 800' W OF LEIGH DR
MANCHESTER TOWNSHIP	HAMBILTONIAN WAY & GREENBRIAR RD (NW COR)
MANCHESTER TOWNSHIP	HAMBILTONIAN WAY & DRESSAGE CT (NS)
MANCHESTER TOWNSHIP	1255 HAMBILTONIAN WAY & PROPOSED ST (NW COR)
MANCHESTER TOWNSHIP	SNAFFLE LN & BRIDLE CT (NE COR)
MANCHESTER TOWNSHIP	OLMSTEAD WAY (ES) 365' N OF PENN STATE DR
MANCHESTER TOWNSHIP	MAURICE ST (WS) 800' N OF OLMSTEAD WAY
MANCHESTER TOWNSHIP	WOODMONT DR & HARVEST DR (SE COR)
MANCHESTER TOWNSHIP	450 HARVEST DR (SS)
MANCHESTER TOWNSHIP	2360 BARRISTER DR (NS)

CUST_NAME	HYDRANT_LOCATION
MANCHESTER TOWNSHIP	KAYLA BLVD & STILLMEADOW LN (SE COR)
MANCHESTER TOWNSHIP	DOMINION DR & GORA RD (EAST INT) NE COR
MANCHESTER TOWNSHIP	GORA RD N (WS) 200' N OF DOMINION DR
MANCHESTER TOWNSHIP	MAURICE ST & CHURCH RD (SW COR)
MANCHESTER TOWNSHIP	MAURICE ST & JAMES DR (NE COR)
MANCHESTER TOWNSHIP	FLOUR MILL RD WEST-CUL DE SAC
MANCHESTER TOWNSHIP	2525 COLDSRING RD & DULCY DR (SE COR)
MANCHESTER TOWNSHIP	2625 COLDSRING RD (NS)
MANCHESTER TOWNSHIP	NORTH POINT DR & POINT CIR (NE COR)
MANCHESTER TOWNSHIP	1355 BRIARGATE DR (SS)
MANCHESTER TOWNSHIP	FUTURITY DR & GREENBRIAR RD (SW COR)
MANCHESTER TOWNSHIP	1565 MARTINGALE DR & FUTURITY DR (SE COR)
MANCHESTER TOWNSHIP	HAMBILTONIAN WAY & MARTINGALE DR (SW COR)
MANCHESTER TOWNSHIP	ROBIN HILL CIR & PEPPERMILL LN (SE COR)
MANCHESTER TOWNSHIP	3060 WHITEHURST CT (WS) CUL-DE-SAC
MANCHESTER TOWNSHIP	LOCUST LN (NS) 600' W OF EMIG RD
MANCHESTER TOWNSHIP	LEWISBERRY RD & SORREL ST (NW COR)
MANCHESTER TOWNSHIP	SORREL ST & HACKBERRY LN (SE COR)
MANCHESTER TOWNSHIP	BITTERNUT BLVD & BALSA ST (SW COR)
MANCHESTER TOWNSHIP	BITTERNUT BLVD & LEWISBERRY RD (SW COR)
MANCHESTER TOWNSHIP	WOODMONT DR & ROBIN HILL CIR (NE COR)
MANCHESTER TOWNSHIP	2660 WEXFORD RD (WS) 730' N OF FOXTAIL
MANCHESTER TOWNSHIP	2525 PAMPAS DR (ES) BTWN OLMSTEAD & GROUSE
MANCHESTER TOWNSHIP	FRIESIAN RD & CHESTERBROOK DR (SE COR)
MANCHESTER TOWNSHIP	735 CHESTERBROOK DR (NS)
MANCHESTER TOWNSHIP	ROSEPOINTE DR & STONEHENGE DR (SW COR)
MANCHESTER TOWNSHIP	2831 PRIMROSE LN (WS) BTWN RICARDO & BEEJAY
MANCHESTER TOWNSHIP	2741 PRIMROSE LN (WS) BTWN RICARDO & STEVENSON
MANCHESTER TOWNSHIP	BRANDYWINE LN (ES) FRONT - ZION LUTHERAN CHURCH
MANCHESTER TOWNSHIP	FOXTAIL DR & FERNCREEK LN (SW COR)
MANCHESTER TOWNSHIP	DEWBERRY DR & HUNTFIELD DR (NW COR)
MANCHESTER TOWNSHIP	FERNCREEK LN (WS) 550' S OF HUNTFIELD DR
MANCHESTER TOWNSHIP	GRIM LN & WOODLAND VIEW DR (NE COR)
MANCHESTER TOWNSHIP	GRIM LN (ES) 1000' N OF WOODLAND VIEW DR
MANCHESTER TOWNSHIP	RIDINGS SILKS LN (SS)
MANCHESTER TOWNSHIP	1455 HAMBILTONIAN WAY (SS)
MANCHESTER TOWNSHIP	753 ASLAN CT N (NS)
MANCHESTER TOWNSHIP	641 ASLAN CT S (SS)
MANCHESTER TOWNSHIP	WILLOW RIDGE & ASLAN (SOUTH INTER) NW COR
MANCHESTER TOWNSHIP	ASLAN DR & CLAYSTONE RD (SE COR)
MANCHESTER TOWNSHIP	WILLOW RIDGE & ASLAN (NORTH INTER) SW COR
MANCHESTER TOWNSHIP	WILLOW RIDGE DR & EDMUND AVE (SE COR)
MANCHESTER TOWNSHIP	2400 FRIESIAN RD & CROSSBROOK DR (SW COR)
MANCHESTER TOWNSHIP	SINKING SPRINGS LN & BROOKFIELD DR (NE COR)
MANCHESTER TOWNSHIP	NORTH POINT DR & ALDER WAY (SE COR)
MANCHESTER TOWNSHIP	NORTH POINT DR (ES) NORTH POINT PUMP HOUSE
MANCHESTER TOWNSHIP	1102 HEARTHTRIDGE LN (SS) 1000' E OF KAYLA BLVD
MANCHESTER TOWNSHIP	WOODMONT DR & HEARTHTRIDGE LN (NW COR)
MANCHESTER TOWNSHIP	2749 WOODMONT DR, 850' W OF ROBIN HILL CIR
MANCHESTER TOWNSHIP	SARAZEN WAY & CHURCH RD (NW COR)
MANCHESTER TOWNSHIP	SARAZEN WAY & HOGANS COVE (NE COR)
MANCHESTER TOWNSHIP	KAYLA BLVD & KYLE RD (NE COR)
MANCHESTER TOWNSHIP	KAYLA BLVD & HEARTHTRIDGE LN (SE COR)
MANCHESTER TOWNSHIP	LEAF ST & HARVEST DR - WEST INTRSCCT (NE COR)
MANCHESTER TOWNSHIP	LEAF ST & HARVEST DR - EAST INTRSCCT (NW COR)
MANCHESTER TOWNSHIP	RIDING CLUB DR & MOUNTAIN VIEW DR E (NW COR)
MANCHESTER TOWNSHIP	3002 BITTERNUT BLVD & STILL MEADOW LN (NW COR)
MANCHESTER TOWNSHIP	DUXBURY DR & PAULOWNIA LN (NE COR)
MANCHESTER TOWNSHIP	3132 BITTERNUT BLVD (SS)
MANCHESTER TOWNSHIP	NARNIA DR & CASPIAN DR (NE COR)
MANCHESTER TOWNSHIP	NARNIA DR & WILLOW RIDGE DR (NW COR)
MANCHESTER TOWNSHIP	WILLOW RIDGE & WILLOW RIDGE CT (SW COR)
MANCHESTER TOWNSHIP	2163 RILLIAN LN (SS)
MANCHESTER TOWNSHIP	2171 LUCY LN (SS)
MANCHESTER TOWNSHIP	GREENBRIAR RD & BRANDYWINE LN (NE COR)
MANCHESTER TOWNSHIP	1806 BRANDYWINE LN CUL-DE-SAC
MANCHESTER TOWNSHIP	255 MOUNTAIN VIEW DR & RIDING CLUB DR (SW COR)
MANCHESTER TOWNSHIP	GREENBRIAR RD & SCOTCH RD (SE COR)
MANCHESTER TOWNSHIP	BARK HILL RD & HUNTFIELD DR (NW COR)
MANCHESTER TOWNSHIP	2661 CHADBOURN DR (ES)
MANCHESTER TOWNSHIP	KYLE RD & BRADY RD (SW COR)
MANCHESTER TOWNSHIP	EMIG RD & MUNDIS RACE RD (NE COR)
MANCHESTER TOWNSHIP	BLACKBRIDGE RD (ES) AT R-OF-W
MANCHESTER TOWNSHIP	E CHERRYWINE DR & BERNAYS DR (SW COR)

CUST_NAME	HYDRANT_LOCATION
MANCHESTER TOWNSHIP	GLENLEIGH DR & BEE JAY DR (SW COR)
MANCHESTER TOWNSHIP	BEE JAY DR & LANGSHIRE DR (NE COR)
MANCHESTER TOWNSHIP	FARMTRAIL RD (WS) MANCHESTER TWP BLDG
MANCHESTER TOWNSHIP	2232 BERNAYS DR (SS) 600' E OF BRIGADIER W
MANCHESTER TOWNSHIP	BARCARDI CIR (ES) CUL-DE-SAC
MANCHESTER TOWNSHIP	JESSE LN (WS) BTWN BRANDYWINE & BERNAYS
MANCHESTER TOWNSHIP	2250 N GEORGE (WS) AT COMFORT INN - S OF SKYVIEW
MANCHESTER TOWNSHIP	FOXTAIL DR & LEWISBERRY RD (SW COR)
MANCHESTER TOWNSHIP	FOX MEADOW RD (NS) 700' OF BARKHILL RD
MANCHESTER TOWNSHIP	628 HARVEST DR (SS)
MANCHESTER TOWNSHIP	1332 STONEHENGE DR (SS)
MANCHESTER TOWNSHIP	1388 STONEHENGE DR (WS) CUL-DE-SAC
MANCHESTER TOWNSHIP	1366 WICKLOW DR (WS)
MANCHESTER TOWNSHIP	1318 WICKLOW DR (ES)
MANCHESTER TOWNSHIP	OBERLIN DR & WETHERBURN DR (NE COR)
MANCHESTER TOWNSHIP	DEWBERRY RD & BARK HILL RD (NW COR)
MANCHESTER TOWNSHIP	SCOTCH DR (WS) CUL-DE-SAC
MANCHESTER TOWNSHIP	3655 SANDHURST DR (WS) 1000' N OF CHURCH RD
MANCHESTER TOWNSHIP	N WILLOW SPRINGS CIR & S WILLOW SPRINGS CIR (NE COR) (HOSE)
MANCHESTER TOWNSHIP	BRADY RD (ES) 140' N OF HARLEY DR
MANCHESTER TOWNSHIP	HUNTFIELD DR & FOX TAIL DR (NE COR)
MANCHESTER TOWNSHIP	STERLING DR & CHURCH RD (NW COR)
MANCHESTER TOWNSHIP	STERLING DR (SS) 300' E OF ADDISON CT
MANCHESTER TOWNSHIP	1370 STERLING DR (NS)
MANCHESTER TOWNSHIP	ADDISON CT AT END OF MAIN
MANCHESTER TOWNSHIP	MORGAN LN & N GEORGE ST (SW COR)
MANCHESTER TOWNSHIP	MIA-BRAE CT & MORGAN LN (NW COR)
MANCHESTER TOWNSHIP	MIA-BRAE CT (WS) 1150' N OF MORGAN LN
MANCHESTER TOWNSHIP	N GEORGE ST (WS) 900' N OF MORGAN LN
MANCHESTER TOWNSHIP	BARK HILL RD & LEWISBERRY RD (SW COR)
MANCHESTER TOWNSHIP	2028 BERNAYS DR (NS) "END OF MAIN"
MANCHESTER TOWNSHIP	2170 BERNAYS DR (WS)
MANCHESTER TOWNSHIP	2114 BERNAYS DR & E CHERRYWINE DR (SW COR)
MANCHESTER TOWNSHIP	2615 MAYFAIR LN & FARNHAM LN (SW COR)
MANCHESTER TOWNSHIP	2667 MAYFAIR LN (WS)
MANCHESTER TOWNSHIP	CHIPPENHAM DR & 2651 ROOSEVELT AVE (NE COR)
MANCHESTER TOWNSHIP	SANDHURST DR & MORGAN DR (SW COR)
MANCHESTER TOWNSHIP	LEWISBERRY RD & LOCUST LN (SE COR)
MANCHESTER TOWNSHIP	LEWISBERRY RD & CLEARVIEW RD (NE COR)
MANCHESTER TOWNSHIP	LEWISBERRY RD & CHURCH RD (SE COR) HOSE
MANCHESTER TOWNSHIP	FAIRFAX RD & CLEARVIEW RD (SE COR) HOSE
MANCHESTER TOWNSHIP	GARRET RD & VALLEY RD (SW COR)
MANCHESTER TOWNSHIP	89 CHURCH RD, CUL-DE-SAC AT DATUM CO.
MANCHESTER TOWNSHIP	BENTLEY LN & CASPIAN DR (NE COR)
MANCHESTER TOWNSHIP	BENTLEY LN & CASPIAN DR (NW COR)
MANCHESTER TOWNSHIP	BLACKTHORNE CT & R-OF-W TO YWC TANK
MANCHESTER TOWNSHIP	BLACK GUM CT & BLACKTHRONE CT (NE COR)
MANCHESTER TOWNSHIP	GLENLEIGH DR & LANGSHIRE DR (SW COR)
MANCHESTER TOWNSHIP	NEEDHAM CIR & GUILDFORD LN - SOUTH INTER (NE COR)
MANCHESTER TOWNSHIP	NEEDHAM CIR E & GUILDFORD LN - NORTH INTR (SE COR)
MANCHESTER TOWNSHIP	DANDELION DR & GREENBRIAR RD (NE COR)
MANCHESTER TOWNSHIP	DANDELION DR & APPLEWINE CT (NW COR)
MANCHESTER TOWNSHIP	APPLEWINE CT & STRAWBERRY LN (SE COR)
MANCHESTER TOWNSHIP	PARKWOOD DR & COUSLER CIR (SE COR)
MANCHESTER TOWNSHIP	2574 - 2580 COUSLER CIR
MANCHESTER TOWNSHIP	CHARDONNAY DR & CHABLIS WAY (NW COR)
MANCHESTER TOWNSHIP	CHARDONNAY DR & MERLOT CT (NW COR)
MANCHESTER TOWNSHIP	SONOMA LN & FARBROOK LN (SW COR)
MANCHESTER TOWNSHIP	SONOMA LN & MERLOT CT (NE COR)
MANCHESTER TOWNSHIP	LEWISBERRY RD & MILL CREEK RD (NW COR)
MANCHESTER TOWNSHIP	HACKBERRY LN & REDBUD COURT (SE COR)
MANCHESTER TOWNSHIP	IRONWOOD WAY (ES) CUL-DE-SAC (HOSE)
MANCHESTER TOWNSHIP	HALSTEAD LN & FOXTAIL DR (SW COR)
MANCHESTER TOWNSHIP	GREENLEAF CT & GREENLEAF RD (NE COR)
MANCHESTER TOWNSHIP	GUILDFORD LN & WINSFORD LN (NW COR)
MANCHESTER TOWNSHIP	GUILDFORD LN & AYLESBURY LN (NE COR)
MANCHESTER TOWNSHIP	CANDLE LN & GUILDFORD LN (NE)
MANCHESTER TOWNSHIP	1690 GUILFORD LANE (SOUTH PROPERTY LINE OF 1690)
MANCHESTER TOWNSHIP	BRUAW DR & SANDHURST DR (NE COR)
MANCHESTER TOWNSHIP	BRUAW DR & WALTER DR (NW COR)
MANCHESTER TOWNSHIP	OPP 390 GREENLEAF RD
MANCHESTER TOWNSHIP	557 CHURCH RD (AT ROUNDTOWN ELEM SCHOOL)
MANCHESTER TOWNSHIP	CHURCH RD & GEMSTONE LN (SW COR)
MANCHESTER TOWNSHIP	SOAPSTONE LN & SANDSTONE LN (SW COR)

CUST_NAME	HYDRANT_LOCATION
MANCHESTER TOWNSHIP	SOAPSTONE LN & SANDSTONE LN
MANCHESTER TOWNSHIP	SOAPSTONE LN (SS)
MANCHESTER TOWNSHIP	3058 GEMSTONE LANE
MANCHESTER TOWNSHIP	1655 GREENBRIAR RD
MANCHESTER TOWNSHIP	GREENBRIAR RD & WESTWIND LN (NW COR) (HOSE)
MANCHESTER TOWNSHIP	1762 CANDLE LN - W. OF PIPELINE R-OF-W
MANCHESTER TOWNSHIP	1786-1792 CANDLE LANE
MANCHESTER TOWNSHIP	1738 CANDLE LN (SS OF LOT 11)
MANCHESTER TOWNSHIP	BRUAW DR & BRUAW DR (SE COR)
MANCHESTER TOWNSHIP	BRUAW DR & EMERGENCY ACCESS RD (NW COR)
MANCHESTER TOWNSHIP	HIGH ST (SS) 180' S OF ST MARK ST
MANCHESTER TOWNSHIP	PONDS CT & HEDGE GATE LN (SE COR)
MANCHESTER TOWNSHIP	SEQUOIA ST & HEDGE GATE LN (NW COR)
MANCHESTER TOWNSHIP	925-937 SEQUOIA ST
MANCHESTER TOWNSHIP	RAINTREE RD & SEQUOIA ST (SE COR)
MANCHESTER TOWNSHIP	CHURCH RD (NS) 500' E OF MAURICE ST
MANCHESTER TOWNSHIP	CANDLE LN & FALLS GROVE LN (SE COR)
MANCHESTER TOWNSHIP	1241-1261 FALLS GROVE LANE (BETW LOTS 4 & 5)
MANCHESTER TOWNSHIP	AYLESBURY LN & WINSFORD LN (SW COR)
MANCHESTER TOWNSHIP	1223-1231 AYLESBURY LANE (BETW LOTS 186 & 187)
MANCHESTER TOWNSHIP	1259-1271 AYLESBURY LANE
MANCHESTER TOWNSHIP	1547-1551 WINSFORD LN
MANCHESTER TOWNSHIP	1527-1531 WINSFORD LANE
MANCHESTER TOWNSHIP	1511-1515 WINSFORD LN
MANCHESTER TOWNSHIP	2772 FARNHAM LANE (ES)
MANCHESTER TOWNSHIP	2736 FARNHAM LANE
MANCHESTER TOWNSHIP	2716 FARNHAM LANE
MANCHESTER TOWNSHIP	2752 FARNHAM LANE (ES)
MANCHESTER TOWNSHIP	ANNA MAY ST & CHURCH RD (NE COR)
MANCHESTER TOWNSHIP	725-765 ANNA MAY ST
MANCHESTER TOWNSHIP	750 MAURICE ST
MANCHESTER TOWNSHIP	CHURCH RD (NS) 500' W OF LEWISBERRY RD
MANCHESTER TOWNSHIP	890 GREENBRIAR RD
MANCHESTER TOWNSHIP	755 - 763 RISHEL DR (NS)
MANCHESTER TOWNSHIP	RISHEL DR & FRIESIAN RD (NW COR) EAGLE VIEW
MANCHESTER TOWNSHIP	FRIESIAN RD & RISHEL DR (NE COR)
MANCHESTER TOWNSHIP	2247 - 2251 FRIESIAN RD (SS)
MANCHESTER TOWNSHIP	669 RISHEL DR (SS)
MANCHESTER TOWNSHIP	PAULINE DR & HAYMEADOW DR (NE COR)
MANCHESTER TOWNSHIP	STATE ST, EAST OF N GEORGE, AT CUL-DE-SAC (HOTEL)
MANCHESTER TOWNSHIP	788 - 789 BUTCHER CT AT CUL-DE-SAC
MANCHESTER TOWNSHIP	780 - 788 GREENBRIAR RD (ES)
MANCHESTER TOWNSHIP	CROSSLYN DR & HUMMEL DR (SE COR)
MANCHESTER TOWNSHIP	CROSSLYN DR & COUSLER CIR (SE COR)
MANCHESTER TOWNSHIP	ROOSEVELT AVE & FARNHAM LN (NE COR)
MANCHESTER TOWNSHIP	2777 ROOSEVELT AVE (ES) N OF FARNHAM (HOSE)
MANCHESTER TOWNSHIP	2874 ROOSEVELT AVE, N OF FARM CROSS WAY (ES)
MANCHESTER TOWNSHIP	OLIVA CT, 400 FT E OF DANDELION DR (SS)
MANCHESTER TOWNSHIP	CHADBOURNE DR & WETHERBURN DR (NE COR)
MANCHESTER TOWNSHIP	SHENANDOAH LN & HEPPLEWHITE DR (NE COR)
MANCHESTER TOWNSHIP	929 - 943 BEDFORD RD (NS)
MANCHESTER TOWNSHIP	55 - 65 CLAYSTONE RD (SS)
MANCHESTER TOWNSHIP	25 CLAYSTONE RD, N OF ROOSEVELT AVE
MANCHESTER TOWNSHIP	LEHR'S DR & SINKING SPRINGS LN (NE COR)
MANCHESTER TOWNSHIP	FINK'S DR & LEHR'S DR (NW COR)
MANCHESTER TOWNSHIP	FINK'S DR & SINKING SPRINGS LN (NW COR)
MANCHESTER TOWNSHIP	760 - 770 FINK'S DR (NS)
MANCHESTER TOWNSHIP	3165 - 3175 LEHR'S DR (ES)
MANCHESTER TOWNSHIP	3225 - 3215 LEHR'S DR (WS)
MANCHESTER TOWNSHIP	1123 - 1125 LAUREL DR (NS)
MANCHESTER TOWNSHIP	LAUREL DR & CHURCH RD (SW COR)
MANCHESTER TOWNSHIP	3340 - 3350 E SORREL ST (NS)
MANCHESTER TOWNSHIP	3180 - 3196 BISCAYNE LN (NS)
MANCHESTER TOWNSHIP	2515 - 2525 LORI DR (WS)
MANCHESTER TOWNSHIP	3405 N SUSQUEHANNA TRL
MANCHESTER TOWNSHIP	3465 N SUSQUEHANNA TRL
MANCHESTER TOWNSHIP	3485 N SUSQUEHANNA TRL
MANCHESTER TOWNSHIP	3515 N SUSQUEHANNS TRL
MANCHESTER TOWNSHIP	N SIDE OF LEO DR 200 FT E OF N SUSQUEHANNA TRL
MANCHESTER TOWNSHIP	3597 N SUSQUEHANNA TRL
MANCHESTER TOWNSHIP	NE COR OF SUSQUEHANNA TRL N AND BEAR RD
MANCHESTER TOWNSHIP	NW COR OF RAIN TREE RD AND CENTRAL AVE
MANCHESTER TOWNSHIP	SW COR OF FOX POINTE LN AND RAIN TREE RD
MANCHESTER TOWNSHIP	3528 FOX POINTE LN

CUST_NAME	HYDRANT_LOCATION
MANCHESTER TOWNSHIP	SS FOX POINTE LN BETWEEN LOTS 30 & 31
MANCHESTER TOWNSHIP	NS FOX POINTE LN BETWEEN LOTS 22 & 23
MANCHESTER TOWNSHIP	SE COR OF WILDVIEW LN AND FOX POINTE LN
MANCHESTER TOWNSHIP	WS OF LEWISBERRY RD BETWEEN 3255 & 3215
MANCHESTER TOWNSHIP	SW COR OF HAMPSHIRE DR & SORREL ST
MANCHESTER TOWNSHIP	3460/3468 SORREL STREET ES
MANCHESTER TOWNSHIP	3625 MIA BRIA DR
MANCHESTER TOWNSHIP	579 CHURCH RD - 250 FT WEST ROUNDTOWN ELEM SCHOOL
MANCHESTER TOWNSHIP	MUNDIS RACE RD 150 FT WEST OF CODORUS STONE ENTRANCE
MANCHESTER TOWNSHIP	639 RISHL DR
MANCHESTER TOWNSHIP	115 SHADY LN
MANCHESTER TOWNSHIP	SHADY LN APPX 1600 FT E OF BOARD RD
MANCHESTER TOWNSHIP	215 SHADY LANE
MANCHESTER TOWNSHIP	950 WOODLAND VIEW DRIVE
MANCHESTER TOWNSHIP	RISHL DR & SPRINGHOUSE LN
MANCHESTER TOWNSHIP	MORGAN LN 5000 FT W OF SNADHURST DR
MANCHESTER TOWNSHIP	SUSQUEHANNA TRL 100 FT N OF OLD MILL INN RD
MANCHESTER TOWNSHIP	3945 SUSQUEHANNA TRL
MANCHESTER TWP	LLOYDS LN & SINKING SPRINGS LN
MARTINS POTATO CHIPS	WS N GRANT RD 425' OFW LINCOLN HWY
MESSINA HIGHLANDS, LP	96 SOFIA DR (SS)
MESSINA HIGHLANDS, LP	97 SOFIA DR (WS)
MOUNT PLEASANT TOWNSHIP	IRISHTOWN RD & EDGEGROVE RD (NW COR)
MOUNT PLEASANT TOWNSHIP	285 - 287 IRISHTOWN RD (ES)
MOUNT PLEASANT TOWNSHIP	115 IRISHTOWN RD (ES)
MOUNT PLEASANT TOWNSHIP	IRISHTOWN RD & CENTENNIAL RD (NE COR)
MOUNT PLEASANT TOWNSHIP	2899 CENTENNIAL RD (SS)
MOUNT PLEASANT TOWNSHIP	2995 CENTENNIAL RD (SS)
MOUNT PLEASANT TOWNSHIP	BENDER RD - 1400 FT N OF GEISELMAN RD (WS)
MOUNT PLEASANT TOWNSHIP	BENDER RD, 2000 FT S OF CENTENNIAL RD (WS)
MOUNT ZION DISTRICT	WHITEFORD RD & MEMORY LN EXTD (NW COR)
MOUNT ZION DISTRICT	MEMORY LN EXTD & IDYLWYLD RD (NW COR)
MOUNT ZION DISTRICT	1900 WHITEFORD RD -"DIEHL MOTOR SVC CTR" (NS)
MOUNT ZION DISTRICT	WHITEFORD RD, OPP 2900 (NS)
MOUNT ZION DISTRICT	1900 WOODSTREAM AT END "IN ISLAND" (PLYWOOD)
MOUNT ZION DISTRICT	WHITEFORD RD & MT ZION RD (NW COR)
MOUNT ZION DISTRICT	RIDGEWOOD RD & MEMORY LN EXTD (SE COR)
MOUNT ZION DISTRICT	WHITEFORD RD & WHITEFORD RD (NW COR)BEASLEY FORD
MOUNT ZION DISTRICT	1755 WHITEFORD RD (NS)
MOUNT ZION DISTRICT	RIDGEWOOD RD & WOODSTREAM DR (SE COR)
MOUNT ZION DISTRICT	WHITEFORD RD 950' E OF MT ZION RD #3351
MOUNT ZION DISTRICT	HIGH ROCK LN CUL-DE-SAC
MOUNT ZION DISTRICT	1979 ALCOTT RD (ES)
MOUNT ZION DISTRICT	MT ZION RD (TWP MAINT DRIVEWAY) N OF PLEAS VALLEY (ES)
MOUNT ZION DISTRICT	2444 RIDGEWOOD RD, 1300' E MEMORY LN (SS)
MOUNT ZION DISTRICT	2283 WHITEFORD RD, BTWN MT ZION & MEMORY LA (NS)
MOUNT ZION DISTRICT	1805 IDYLWYLD RD (WS)
MOUNT ZION DISTRICT	MEMORY LN EXTD (OPP #1565) (WS)
MOUNT ZION DISTRICT	2027 MT ZION RD (ES)
MOUNT ZION DISTRICT	3378 BARWOOD RD 400' E OF NORWOOD RD (SS)
MOUNT ZION DISTRICT	1501 MT ZION RD (ES) "TWP POLICE STA"
MOUNT ZION DISTRICT	2439 MT ZION RD (ES) OPPOSITE #2440
MOUNT ZION DISTRICT	3365 DENNINGER RD
MOUNT ZION DISTRICT	2245 MT ZION RD, 100' N OF DEININGER RD (ES)
MOUNT ZION DISTRICT	ROCKY RIDGE CT & DENNINGER RD (NW COR)
MOUNT ZION DISTRICT	NS 3427 DEININGER RD
MOUNT ZION DISTRICT	MT ZION RD & OVERVIEW DR (NE COR)
MOUNT ZION DISTRICT	MT ZION RD & DRUCK VALLEY RD (SE COR)
MOUNT ZION DISTRICT	TALL OAKS LN & QUAIL RUN RD (NE COR)
MOUNT ZION DISTRICT	DEININGER RD AT YWC TANK (NS)
MOUNT ZION DISTRICT	RIDGEWOOD RD & SHULTON DR (SW COR)
MOUNT ZION DISTRICT	RIDGEWOOD RD & DEAMERLYN DR (SW COR)
MOUNT ZION DISTRICT	3700 SPRINGGETTS DR, W OF SHULTON (SS)
MOUNT ZION DISTRICT	SPRINGGETTS DR & PLEASANT VALLEY RD (NW COR)
MOUNT ZION DISTRICT	WILLIAMS RD & YTI DRIVEWAY (NW COR)
MOUNT ZION DISTRICT	1800 DEAMERLYN DR & COVENTRY (NW COR)
MOUNT ZION DISTRICT	1680 VALLEY VISTA DR (NS)
MOUNT ZION DISTRICT	LONG DR & PLEASANT VALLEY DR (NE COR)
MOUNT ZION DISTRICT	LONG DR & CARRIAGE HILL LN (NE COR)
MOUNT ZION DISTRICT	LONG DR & JEAN LO WAY (SE COR)
MOUNT ZION DISTRICT	GLEN HOLLOW RD & DRUCK VALLEY RD (NW COR)
MOUNT ZION DISTRICT	2856 GLEN HOLLOW RD & 1ST ST S OF SHERMAN (NW COR)
MOUNT ZION DISTRICT	2333 DEININGER RD (WS) (PLYWOOD)
MOUNT ZION DISTRICT	SHAWAN RD CUL-DE-SAC (ES)

CUST_NAME	HYDRANT_LOCATION
MOUNT ZION DISTRICT	3685 SORREL RIDGE LN (NS)
MOUNT ZION DISTRICT	PLEASANT VALLEY RD & PLEASANT ACRES RD (SW COR)
MOUNT ZION DISTRICT	2401 PLEASANT VALLEY RD (WS) "HERITAGE VALLEY C U "
MOUNT ZION DISTRICT	PLEASANT VALLEY RD & GALLERIA MALL (NW COR)
MOUNT ZION DISTRICT	COVENTRY CT & SURREY DR
MOUNT ZION DISTRICT	PLEASANT VALLEY RD & DEAMERLYN DR (SW COR)
MOUNT ZION DISTRICT	2294 SPANGLER CIR & SPANGLER CIR (NW COR)
MOUNT ZION DISTRICT	CROSSFIELD LN & PLEASANT VALLEY RD (SW COR)
MOUNT ZION DISTRICT	3688 WINGFIELD AVE , BTWN CROSSFIELD & FOXWALD RD (SS)
MOUNT ZION DISTRICT	3693 CROSSFIELD LN, 250' W OF FOXWALD (SS)
MOUNT ZION DISTRICT	ARBOR LN & CONIFER CT (NW COR)
MOUNT ZION DISTRICT	2270 SPANGLER CIR (E.S.)
MOUNT ZION DISTRICT	3380 DRUCK VALLEY RD, 1200' E OF MT ZION (SS)
MOUNT ZION DISTRICT	WINTERBERRY DR & CONIFER CT (NE COR)
MOUNT ZION DISTRICT	1317-1355 WINTERBERRY DR
MOUNT ZION DISTRICT	WINTERBERRY DR & PLEASANT VALLEY RD
MOUNT ZION DISTRICT	PLEASANT VALLEY RD & ALPINE RD (SE COR) (HOSE-ACROSS RD)
MOUNT ZION DISTRICT	3760 PLEASANT VALLEY RD (APPROX 500' W OF WINTERBERRY)(SS)
MOUNT ZION DISTRICT	2715 PLEASANT VALLEY RD (NS)
MOUNT ZION DISTRICT	SW CORNER OF PLEASANT VALLEY RD & MT ZION RD
MOUNT ZION DISTRICT	1885 WHITEFORD RD
MOUNT ZION DISTRICT	LADY MORGAN DR 300 FT N OF PLEASANT VALLEY
MOUNT ZION DISTRICT	LADY MORGAN DR & LADY HARRINGTON DR
MOUNT ZION DISTRICT	LADY HARRINGTON DR BETWEEN LOTS 79/80
MOUNT ZION DISTRICT	LADY HARRINGTON DR & JORDANELLE CIR
MOUNT ZION DISTRICT	JORDANELLE CIR BETWEEN LOTS 109/110
MOUNT ZION DISTRICT	LADY HARRINGTON DR & BANNER DR
MOUNT ZION DISTRICT	LADY HARRINGTON DR @ LOT 54
MT WOLF BORO	MAPLE ST (NS) BTWN PLANE ST & RR
MT WOLF BORO	104 N SECOND ST (NW)
MT WOLF BORO	S 3RD ST & MAPLE ST
MT WOLF BORO	SECOND ST & MAPLE ST (SW)
MT WOLF BORO	N 3RD ST & PINE ST
MT WOLF BORO	N THIRD ST & CHESTNUT ST
MT WOLF BORO	51 N FIFTH ST
MT WOLF BORO	S SIXTH ST & MAPLE ST (SW COR)
MT WOLF BORO	NW COR CENTER ST & SEVENTH ST
MT WOLF BORO	S EIGHTH ST & MAPLE ST (NW COR)
MT WOLF BORO	N FOURTH ST & PINE ST (NW)
MT WOLF BORO	152 S FOURTH ST
MT WOLF BORO	S MAIN ST & WALNUT ST (NW)
MT WOLF BORO	S MAIN ST BTW MAPLE ST & WALNUT ST (WS)
MT WOLF BORO	S MAIN ST & MAPLE ST (SW COR)
MT WOLF BORO	N MAIN ST 60 FT N OF CENTER ST
MT WOLF BORO	MAIN ST & CHESTNUT ST (SW COR)
MT WOLF BORO	CENTER ST & FRONT ST
MT WOLF BORO	CENTER ST & FOURTH ST (SW COR)
MT WOLF BORO	MAPLE ST & FIFTH ST (SE COR)
MT WOLF BORO	SIXTH ST & FOURTH ST
MT WOLF BORO	N SIXTH ST & ALLEY N OF CENTER ST
MT WOLF BORO	S SEVENTH ST & WALNUT ST
MT WOLF BORO	S FIFTH ST & S FOURTH ST (NE COR)
MT WOLF BORO	WALNUT ST AND FOUTH ST SW COR
MT WOLF BORO	CENTER ST & 2ND ST (SW COR)
NEW HOP LICENSE INC	333 ARSENAL RD, 11TH AVE AT SAN CARLOS
NEWBERRY TOWNSHIP	NE COR OF YORK HAVEN RD AND CONEWAGO AVE
NEWBERRY TOWNSHIP	NE COR OF YORK HAVEN RD & BOUNDARY AVE
NEWBERRY TOWNSHIP	ES OF YORK HAVEN RD NS OF DRIVEWAY TO 2780 YORK HAVEN RD
NEWBERRY TOWNSHIP	NE COR OF YORK HAVEN RD AND HIGHLAND AVE
NGL ENERGY PARTNERS LP	2200 LEMON ST (ES) SUPERIOR ENERGY
NORTH CODORUS TWP	TRINITY RD - 500 FT S OF PUMP HOUSE
NORTH CODORUS TWP	KNOTTINGHAM DR W OF TRINITY RD
NORTH CODORUS TWP	SMITH HILL RD, S OF NEW SALEM RD (HOSE)
NORTH CODORUS TWP	SMITH HILL & GINGER LN
NORTH CODORUS TWP	INDIAN ROCK DAM RD & DAYS MILL RD (NE COR)
NORTH CODORUS TWP	3446 INDIAN ROCK DAM RD
NORTH CODORUS TWP	INDIAN ROCK DAM RD BTWN HEATHER E & W (SS)
NORTH CODORUS TWP	SHARODEN DR E, S OF CHERYLWOOD DR
NORTH CODORUS TWP	3969 SHARODEN DR
NORTH CODORUS TWP	SOUTHVIEW DR BETWEEN ELDINE & BAHN
NORTH CODORUS TWP	W GEORGE ST E OF PATRICK DR AT ELEM SCHOOL
NORTH CODORUS TWP	1326 SEVEN VALLEYS RD EAST SIDE
NORTH CODORUS TWP	SEVEN VALLEYS RD & NOSS RD
NORTH CODORUS TWP	1451 SEVEN VALLEYS RD (ES)

CUST_NAME	HYDRANT_LOCATION
NORTH CODORUS TWP	1483 SEVEN VALLEYS RD
NORTH CODORUS TWP	TUNNEL HILL RD BTW LINTEN TER & CLAYOMA (HOSE)
NORTH CODORUS TWP	CLAYOMA AVE BTW TUNNEL HILL RD & SEVEN VALLEYS RD
NORTH CODORUS TWP	TUNNEL HILL RD & MESSERSMITH RD (SW COR)
NORTH CODORUS TWP	MESSERSMITH RD S OF TUNNEL HILL RD (WS)
NORTH CODORUS TWP	WHISPERING SPRINGS DR BTW MESSERSMITH & SALEM SPRINGS DR
NORTH CODORUS TWP	WHISPERING SPR DR 2NDHYD W OF MESSERSMITH (RUN END)
NORTH CODORUS TWP	1461 WHISPERING SPRINGS DR
NORTH CODORUS TWP	6 LITTLE JOHN DR N (ES)
NORTH CODORUS TWP	LITTLE JOHN DR (WS) BTW 17 & 18 - (RUN END)
NORTH CODORUS TWP	PATRICK DR & PALMER AVE (NW COR)
NORTH CODORUS TWP	NS PALMER AVE BTWN 4049 & 4061 (HOSE)
NORTH CODORUS TWP	BAHN & PALMER (NE COR) (RUN END 3900 BLK BAHN)
NORTH CODORUS TWP	4063 BAHN AVE (NS) BTW PALMER & SOUTHVIEW
NORTH CODORUS TWP	GREEN VALLEY RD & CEMETERY RD (SE COR)
NORTH CODORUS TWP	GREEN VALLEY RD (SS) @ AMP PLANT
NORTH CODORUS TWP	NW COR MESSERSMITH RD& WHITE DR
NORTH CODORUS TWP	TUNNEL HILL RD & TIMBER CT (SE COR)
NORTH CODORUS TWP	3839 TUNNEL HILL RD (NS)
NORTH CODORUS TWP	1818 HOKE RD (NS)
NORTH CODORUS TWP	1870 - 1876 HOKE RD (NS)
NORTH CODORUS TWP	CEMETERY RD, 600 FT S OF HOKE RD (ES)
NORTH CODORUS TWP	CEMETERY RD & ZIEGLER'S CHURCH RD (NE COR)
NORTH CODORUS TWP	2052 CEMETERY RD (NS)
NORTH CODORUS TWP	ES OF CEMETERY RD APPROX 1400 FT N OF GREEN VALLEY RD
NORTH CODORUS TWP	NOSS RD & JOSEPH RD
NORTH CODORUS TWP	BUCKHILL DR BETWEEN LOT 27/28
NORTH CODORUS TWP	BUCKHILL DR AT CUL-DE-SAC
NORTH CODORUS TWP	LEHMAN RD (WS) 900' S OF PINE LN
NORTH CODORUS TWP	LEHMAN RD (WS) 1200' N OF CEDAR HILL RD
NORTH CODORUS TWP	LEHMAN RD & CEDAR HILL RD (SW COR)
NORTH CODORUS TWP	1546 LEHMAN RD (WS) 1000' S OF CEDAR HILL RD
NORTH CODORUS TWP	CEDAR HILL RD (WS) 700' N OF CEDAR DR
NORTH CODORUS TWP	CEDAR DR (ES) 700' N OF CEDAR HILL RD
NORTH CODORUS TWP	CEDAR DR (NS) 1900' W OF CEDAR HILL RD
NORTH CODORUS TWP	5151 LEHMAN RD (ES) OPP HICKORY HGTS GOLF DRIVEWAY
NORTH CODORUS TWP	FEDERAL RD & COUNTRY MANOR RD (NW COR)
NORTH CODORUS TWP	COUNTRY RD (WS) 200' S COUNTRY MANOR DR
NORTH CODORUS TWP	ESTATE DR & STOVERSTOWN RD (SE COR)
NORTH CODORUS TWP	3816 JOSEPH RD (EAST)
NORTH CODORUS TWP	NS JOSEPH RD (WEST) 1250' NE OF SALEM RD
NORTH CODORUS TWP	SALEM RD & JOSEPH RD (NE COR)
NORTH CODORUS TWP	SALEM RD (NS) 400' E OFCOUNTRY MANOR DR
NORTH CODORUS TWP	STOVERSTOWN RD & SALEM RD (SW COR)
NORTH CODORUS TWP	CHERRY LN (NS) 300' W OFSALEM RD (HOSE)
NORTH CODORUS TWP	STOVERSTOWN RD & SUNNYSIDE RD (NW COR)
NORTH CODORUS TWP	STOVERSTOWN RD (ES) BTW CHERRY LA & ESTATE DR
NORTH CODORUS TWP	STOVERSTOWN RD (WS) 225' S OF SLAGLE RD
NORTH CODORUS TWP	SALEM RD (NS) 600' W OFCHERRY LA
NORTH CODORUS TWP	LEHMAN RD (NS) 1800' W OF STOVERSTOWN (HOSE)
NORTH CODORUS TWP	LEHMAN RD (NS) 600' W OF STOVERSTOWN RD
NORTH CODORUS TWP	STOVERSTOWN RD (WS) 600' N OF SHORT RD
NORTH CODORUS TWP	STOVERSTOWN RD (WS) 1800' S OF LEHMAN RD
NORTH CODORUS TWP	STOVERSTOWN RD (WS) 600' S OF LEHMAN RD
NORTH CODORUS TWP	PRIVATE RD & FIRE HALL RD (SE COR) (HOSE)
NORTH CODORUS TWP	SLAGLE RD (ES) 1000' S OF STOVERSTOWN RD
NORTH CODORUS TWP	SLAGLE RD (ES) 600' N OF LONGVIEW RD
NORTH CODORUS TWP	MEETING HOUSE RD (SS) 1100' W OF SLAGLE RD
NORTH CODORUS TWP	SLAGLE RD & MEETING HOUSE RD (NE COR)
NORTH CODORUS TWP	1125 SLAGLE RD (ES) 600' S OF LONGVIEW RD
NORTH CODORUS TWP	LONGVIEW RD & RODKO CT (NW COR)
NORTH CODORUS TWP	MEETING HOUSE RD & SHORT RD (NE COR)
NORTH CODORUS TWP	MEETING HOUSE RD (ES) 1000' S OF SHORT (HOSE)
NORTH CODORUS TWP	SHORT RD (SS) 500' E OFSTOVERSTOWN RD
NORTH CODORUS TWP	STOVERSTOWN RD (WS) 500' S OF SHORT RD
NORTH CODORUS TWP	STOVERSTOWN RD & WILDASIN RD (SW COR)
NORTH CODORUS TWP	HAMPDEN DR & HAMPDEN DR (NW COR)
NORTH CODORUS TWP	ELMHURST CT & HAMPDEN DR (NW COR)
NORTH CODORUS TWP	4063 - 4069 ELMHURST CT (NS)
NORTH CODORUS TWP	1646 - 1652 HAMPDEN DRIVE (SS)
NORTH CODORUS TWP	SEVEN VALLEYS RD & ROHRBAUGH RD (SE COR)
NORTH CODORUS TWP	ROHRBAUGH RD & VALLEY VIEW LN (SE COR)
NORTH CODORUS TWP	4031 ROHRBAUGH RD
NORTH CODORUS TWP	3976 N. ROHRBAUGH RD

CUST_NAME	HYDRANT_LOCATION
NORTH CODORUS TWP	ROHRBAUGH RD & GLATFELTER STATION RD (SW COR) (HOSE)
NORTH CODORUS TWP	LOT 26 PIN OAK DR (NS) 1000' E OF LYNWOOD
NORTH CODORUS TWP	LYNWOOD DR & PIN OAK DR (SW COR)
NORTH CODORUS TWP	4397 LYNWOOD DR (NS)
NORTH CODORUS TWP	HEATHER DR (SS)
NORTH CODORUS TWP	SLAGLE RD & KEENEY RD (NW COR)
NORTH CODORUS TWP	KEENEY RD (WS) 500' S OF KEENEY DR
NORTH CODORUS TWP	KEENEY RD (WS) 750' N OF KEENEY DR
NORTH CODORUS TWP	KEENEY DR (ES) @ CUL-DE-SAC - HYD IS END (HOSE)
NORTH CODORUS TWP	WALTERS HATCHERY RD & HOKE RD (NE COR)
NORTH CODORUS TWP	WALTERS HATCHERY RD & SLAGEL RD (NE COR)
NORTH CODORUS TWP	WALTERS HATCHERY RD (NS) 1000' E OF HOKE RD
NORTH CODORUS TWP	LYNWOOD DR & PIN OAK DR (NE COR)
NORTH CODORUS TWP	OAK RIDGE DR & LYNWOOD DR (SE COR)
NORTH CODORUS TWP	WALTERS HATCHERY RD & NOSS RD (NE COR)
NORTH CODORUS TWP	PATRIOT ST & BARWICK LN (SW COR)
NORTH CODORUS TWP	HOFF RD, 1,200 FT N OF GREEN VALLEY RD (ES)
NORTH CODORUS TWP	HOFF RD, 2,300 FT N OF GREEN VALLEY RD (ES)
NORTH CODORUS TWP	HOFF RD, 3,100 FT N OF GREEN VALLEY RD (ES)
NORTH CODORUS TWP	WALTERS HATCHERY RD & FISHEL RD (NW COR)
NORTH CODORUS TWP	NOSS RD & LAUGHMAN LN (NE COR) (PLYWOOD)
NORTH CODORUS TWP	NOSS RD & PATRIOT ST (NE COR)
NORTH CODORUS TWP	CANNON LN N & PATRIOT ST (NE COR)
NORTH CODORUS TWP	GREEN VALLEY RD & JUNCTION RD (SE COR)
NORTH CODORUS TWP	GREEN VALLEY RD & SPANGLERS RD (SE COR)
NORTH CODORUS TWP	GREEN VALLEY RD & STAUFFER RD
NORTH CODORUS TWP	GREEN VALLEY RD & MYERS RD (SE COR)
NORTH CODORUS TWP	JUNCTION RD (WS) 950' S OF GREEN VALLEY RD
NORTH CODORUS TWP	GREEN VALLEY RD & STRICKHOUSER RD (SW COR)
NORTH CODORUS TWP	GREEN VALLEY RD & BRUSH VALLEY RD (SW COR)
NORTH MALL ASSOCIATES	351 LOUCKS RD - EAST END OF N. R-OF-W @ LA FITNESS
NORTH MALL ASSOCIATES	351 LOUCKS RD (NW COR OF BUILDING A)
NORTH YORK BORO	601 N GEORGE ST
NORTH YORK BORO	N GEORGE ST & E FOURTH AVE
NORTH YORK BORO	E 5TH AVE & N GEORGE ST
NORTH YORK BORO	SE COR. GEORGE ST & SIXTH AVE
NORTH YORK BORO	SE COR. GEORGE ST & SEVENTH AVE
NORTH YORK BORO	NE COR. GEORGE & EIGHTH AVE
NORTH YORK BORO	NE COR. GEORGE ST & NINTH AVE
NORTH YORK BORO	N GEORGE ST & 10TH AVE
NORTH YORK BORO	SE COR OF N GEORGE ST & 11TH AVE
NORTH YORK BORO	N DUKE ST & 5TH AVE
NORTH YORK BORO	NE COR OF E 6TH AVE & N DUKE ST
NORTH YORK BORO	NE COR OF N DUKE ST & E 7TH AVE
NORTH YORK BORO	N DUKE ST & 8TH AVE (SE)
NORTH YORK BORO	N DUKE ST & E 9TH AVE (NW)
NORTH YORK BORO	N QUEEN ST & E 6TH AVE
NORTH YORK BORO	N PINE ST & E 5TH AVE
NORTH YORK BORO	COLUMBIA AVE N OF SEVENTH AVE
NORTH YORK BORO	47 W NINTH AVE
NORTH YORK BORO	N QUEEN ST & SEVENTH AVE (SE COR)
NORTH YORK BORO	1101 COLUMBIA AVE
NORTH YORK BORO	N DUKE ST & 4TH AVE
NORTH YORK BORO	OLYMPIA AVE & CHAPEL DR
NORTH YORK BORO	1 SIGSBEE AVE
NORTH YORK BORO	S END OF TORONITA ST AT ENTRANCE TO YORK LUMBER CO
NORTH YORK BORO	ELK ST & E 6TH AVE
NORTH YORK BORO	N DUKE ST & E 10TH AVE
NORTHEASTERN SCHOOL DISTRICT	HARTMAN ST - NORTHEASTERN SCHOOL DISTRICT
NORTHEASTERN SCHOOL DISTRICT	SHALLOW BROOK INTERMEDIATE SCHOOL AT THE END OF THE R.O.W.
NORTHEASTERN SCHOOL DISTRICT	W.S. - SHALLOW BROOK INTERMEDIATE SCHOOL (ON R.O.W)
OAKWOOD ESTATE OWNERS ASSOC	NS 735 OAKWOOD DR (GATE CODE 01147)
OAKWOOD ESTATE OWNERS ASSOC	SS 810 OAKWOOD DR (GATE CODE 01147)
ORCHARD VILLAS CONDO	2240 BAYBERRY CT
OSS HEALTH	1665 ROOSEVELT AVE (CITY VIEW OFFICE PARK)
OXFORD TWP	CARLISLE PIKE & BRICKYARD RD (NW COR)
OXFORD TWP	CARLISLE PIKE (WS) 250 FT S OF ROUTE 30
OXFORD TWP	BRICKYARD RD (SS) APPROX 550 FT E OF FROCK DR
OXFORD TWP	BRICKYARD RD (SS) APPROX 325 FT E OF HANOVER ST
OXFORD TWP	IRISHTOWN RD & BOUGH ST (SE COR)
OXFORD TWP	IRISHTOWN RD & MOUNT MISERY RD (NE COR)
OXFORD TWP	IRISHTOWN RD & RED HILL RD (NW COR)
OXFORD TWP	IRISHTOWN RD & FISH AND GAME RD (NE COR)
OXFORD TWP	CARLISLE PIKE AND SHANK RD (NW COR)

CUST_NAME	HYDRANT_LOCATION
OXFORD TWP	CARLISLE PIKE & MUNICIPAL RD (NW COR)
OXFORD TWP	NS OF KATELYN DR ACROSS FROM UNIT 42
OXFORD TWP	SW COR OF KATELYN DR & KATELYN DR
OXFORD TWP	NW COR CARLISLE PIKE & APPLER RD
OXFORD TWP	780 HANOVER STREET (DO NOT ROTATE TWP WANTS IT FACING BLDG)
PARADISE TOWNSHIP	LINCOLN HIGHWAY & LOCUST LN (SW COR)
PARADISE TOWNSHIP	LINCOLN HIGHWAY & CHURCH RD (SE COR)
PARADISE TOWNSHIP	LINCOLN HIGHWAY & LAKE ROAD (SE COR)
PARADISE TOWNSHIP	LINCOLN HIGHWAY & ORCHARD RD (SW COR)
PARADISE TOWNSHIP	OPP 7067 LINCOLN HIGHWAY (SS)
PARADISE TOWNSHIP	EAST OF 7126 LINCOLN HIGHWAY (SS)
PARADISE TOWNSHIP	LINCOLN HIGHWAY & SCHOOL HOUSE RD (SW COR)
PARADISE TOWNSHIP	EAST OF 7254 LINCOLN HIGHWAY (SS)
PARADISE TOWNSHIP	LINCOLN HIGHWAY & S RIDGE RD (SE COR)
PARADISE TOWNSHIP	EAST OF 7382 LINCOLN HIGHWAY (SS)
PARADISE TOWNSHIP	LINCOLN HIGHWAY & BEAVER CREEK RD (SW COR)
PARADISE TOWNSHIP	LINCOLN HIGHWAY & MOULSTOWN RD (SE COR)
PARADISE TOWNSHIP	OPP 7568 LINCOLN HIGHWAY (NS)
PARADISE TOWNSHIP	LINCOLN HIGHWAY & PINE RD (NW COR)
PARADISE TOWNSHIP	LINCOLN HIGHWAY & MARY ST (NW COR)
PARADISE TOWNSHIP	LINCOLN HIGHWAY & CHARLES ST (NE COR)
PARADISE TOWNSHIP	MOULSTOWN RD (WS) BTWN 18 & 22
PARADISE TOWNSHIP	70 - 76 WHEAT CT (NS)
PARADISE TOWNSHIP	CLOVER RUN (NS) BTWN WHEAT DR & WHEAT DR
PARADISE TOWNSHIP	CLOVER RUN & MOULSTOWN RD (NW COR)
PARADISE TOWNSHIP	53 - 57 WHEAT DR (SS)
PARADISE TOWNSHIP	34 LAKE ROAD
PARADISE TOWNSHIP	104 LAKE RD
PARADISE TOWNSHIP	NW COR OF MOBILE DRIVE (SOUTH) AND LAKE RD
PARADISE TOWNSHIP	SS OF CLOVER RUN BETWEEN 2 & 3
PARADISE TOWNSHIP	WS OF CLOVER RUN AT LOT #8
PARADISE TOWNSHIP	ST PATRICKS CT - 250 FT NORTHEAST OF CUL-DE-SAC
PARADISE TOWNSHIP	ST PATRICKS CT - 210 FT W OF BEAVER CREEK RD
PINE VILLAGE HOLDINGS LLC	409 PIEDMONT CIR
PINE VILLAGE HOLDINGS LLC	483 PIEDMONT
PINE VILLAGE HOLDINGS LLC	SW COR. PIEDMONT DR & PIEDMONT CIR
POPLAR CREEK APTS LTD	SS S POPLAR CT "POPLAR CREEK APTS"
POWDER MILL ASSOC	DEW DROP AT POWDER MILL APTS IN YORK TOWNSHIP
POWDER MILL ASSOC	SE COR DEW DROP & ST CHARLES WAY
PUB HYDTS NORTH HOPEWELL TWP	KEN RD & FRANK DR (SW COR)
PUB HYDTS NORTH HOPEWELL TWP	NS OF EBAUGH RD (BETWEEN 14266 & 14228 EBAUGH RD)
QUEEN PAULINE CONDOMINIUM ASSOCIATION	2157 S QUEEN ST APPROX 400 FT NW OF PAULINE DR
QUEEN PAULINE CONDOMINIUM ASSOCIATION	NS OF 100 PAULINE DR (SHOPPES AT PAULINE)
QUEENSGATE PTNRS, LP C/O PROP MGMT ALTER, INC	2031 SPRINGWOOD RD - QUEENSGATE - FESTIVE BOARD DELI
QUEENSGATE PTNRS, LP C/O PROP MGMT ALTER, INC	2067 SPRINGWOOD RD - QUEENSGATE - FRANK'S THEATER
RAILROAD BORO	EAST MAIN ST & SHAUB RD (SE COR) (USE HOSE)
RAILROAD BORO	SHAUB RD & HELB ST (SW COR) BASEMENT #2 SHAUB
RAILROAD BORO	16 HILL ST (WS) 200' S OF HELB ST (HOSE)
RAILROAD BORO	29 EAST MAIN ST (SS) 300' W OF SHAUB RD (USE HOSE)
RAILROAD BORO	6 EAST MAIN ST (NS) 300' W OF HILL ST
RAILROAD BORO	4 EAST MAIN ST (NS) 200' E OF N MAIN ST (HOSE)
RAILROAD BORO	NORTH MAIN ST (ES) 200' N OF SNYDER RD (HOSE)
RAILROAD BORO	SOUTH MAIN ST (ES) 1000' S OF E MAIN ST
RAILROAD BORO	SPRUCE ST & S MAIN ST
RAILROAD BORO	SW COR 42 S MAIN ST & KIRCHNER RD
READING TWP	STAUB RD & CARLISLE PIKE (SE COR)
READING TWP	CARLISLE PIKE 750 FT S OF BROWNS DAM RD
READING TWP	FAWN AVE & BROWN'S DAM RD (NE COR)
READING TWP	54 FAWN AVE & ANTLER AVE (NE COR)
READING TWP	6 FAWN AVE & ANTLER AVE (NE COR)
READING TWP	FIREHOUSE ALLEY & CARLISLE PIKE (SE COR)
READING TWP	FIREHOUSE ALLEY (ES) 700 FT S OF STONEY POINT RD
READING TWP	DIANA DR & STONEY POINT RD (SW COR)
READING TWP	27 - 37 DIANA DR (WS)
READING TWP	16 KIMBERLY LN & DIANA LN (NE COR)
READING TWP	HEATHER LN & ALEXUS WAY
READING TWP	FIREHOUSE LN & STONEY POINT RD (NW COR)
READING TWP	CARLISLE PIKE APPROX 800 FT N OF FIREHOUSE LN
RED ROBIN (LEHIGH VALLEY RESTAURANT GROUP)	1500 MT ZION RD (SOUTH SIDE OF RED ROBIN REST)
REGENT GLEN COMMUNITY ASSC.	GOLF CLUB DR @ CLUBHOUSE
REGENT GLEN COMMUNITY ASSC.	GOLF CLUB DR & STREAMVIEW LN
REGENT GLEN COMMUNITY ASSC.	1497 TURNBERRY LN
REGENT GLEN COMMUNITY ASSC.	TURNBERRY CT IN CUL-DE-SAC
REGENT GLEN COMMUNITY ASSC.	1100 TURNBERRY LN

CUST_NAME	HYDRANT_LOCATION
REGENT GLEN COMMUNITY ASSC.	CREST WAY & TURNBERRY LN
REGENT GLEN COMMUNITY ASSC.	CREST WAY & COPPERBEACH DR
REGENT GLEN COMMUNITY ASSC.	REGENTS GLEN BLVD & CREST WAY
REGENT GLEN COMMUNITY ASSC.	REGENTS GLEN BLVD 110 FT W OF YORK COUNTRY DAY DRIVEWAY
RESIDENCE @ THE BRIDGES HOA, INC	KINNEMAN RD & LOBELL RD
RESIDENCE @ THE BRIDGES HOA, INC	LOBELL RD BETWEEN LOTS 8 & 9
RESIDENCE @ THE BRIDGES HOA, INC	KINNEMAN RD BETWEEN LOTS 28 & 29
RESIDENCE @ THE BRIDGES HOA, INC	KINNEMAN RD @ LOT 34
REST HAVEN YORK	1050 S GEORGE ST (YORK HOSPITAL)
RG SERVICES LLC	GLENVIEW DR & ROSECROFT LN
RG SERVICES LLC	1040 BOX HILL LN
RG SERVICES LLC	GLENVIEW DR & LAUREL OAK LN
ROBERT I GORDON	NS 1921 STRAWBERRY FIELDS
ROSECROFT	1128 ROSECROFT LN
ROSECROFT	1054 ROSECROFT LN
ROSECROFT	1018 ROSECROFT LN
ROSEGATE MANOR C/O PROPERTY MANAGEMENT UNLIMITED	120 NICHOLAS LN (WS) WISEHAVEN CONDOS
ROSEGATE MANOR C/O PROPERTY MANAGEMENT UNLIMITED	218 CONSTANTINE LN (NW COR) WISEHAVEN CONDOS
ROSEGATE MANOR C/O PROPERTY MANAGEMENT UNLIMITED	NICHOLAS LN & CONSTANTINE LN (SW COR) WISEHAVEN CONDOS
ROYAL OAKS HOMEOWNERS	1233/1237 LAUREL OAK LN
ROYAL OAKS HOMEOWNERS	LAUREL OAK LN & WINDING OAK LN
ROYAL OAKS HOMEOWNERS	WINDING OAK LN & OAKWOOD LN
RREEF CPIX 693 NORTH HILLS, LLC	693 N HILLS RD SE COR OF BLDG
RREEF CPIX 963 NORTH HILLS, LLC	693 N HILLS RD 205 FT W OF NE CO OF BLDG
SEVEN VALLEYS BOROUGH	SW COR CHURCH ST & MULBERRY ST
SEVEN VALLEYS BOROUGH	158 CHURCH ST
SEVEN VALLEYS BOROUGH	SS 128 CHURCH ST
SEVEN VALLEYS BOROUGH	SS 102 CHURCH ST
SEVEN VALLEYS BOROUGH	SE COR CHURCH ST & PARK ST
SEVEN VALLEYS BOROUGH	SS CHURCH ST 60' E OF MASON AVE
SEVEN VALLEYS BOROUGH	SE COR CROSS ST & CHERRY ST
SEVEN VALLEYS BOROUGH	40 CHERRY ST (HOSE)
SEVEN VALLEYS BOROUGH	SE CORN CHURCH ST & MAIN ST
SEVEN VALLEYS BOROUGH	35 MAIN ST
SEVEN VALLEYS BOROUGH	MAIN ST (ES) 150' S OF GLEN ROCK RD (AMBULANCE CLUB)
SEVEN VALLEYS BOROUGH	SW COR MAIN ST & MAPLE ST
SEVEN VALLEYS BOROUGH	ES MAPLE ST 550' S OF MAIN ST
SEVEN VALLEYS BOROUGH	SE COR MAPLE ST & SOUTH ST
SEVEN VALLEYS BOROUGH	SS MAPLE ST 900 FT W OF SOUTH ST
SEVEN VALLEYS BOROUGH	SS OPP 103 MAIN ST
SEVEN VALLEYS BOROUGH	SS 128 MAIN ST (RUN END NOT HYDRANT)
SHEETZ	NW CORNER OF DIMOS DR & TORONITA ST
SHREWSBURY TOWNSHIP	SUSQUEHANNA TRAIL S (WS) OPP TWP BLDG DRIVEWAY
SHREWSBURY TOWNSHIP	11894 SUSQUEHANNA TRL S & HAIN RD (SW COR)
SHREWSBURY TOWNSHIP	448 PLANK RD (NS)
SHREWSBURY TOWNSHIP	MT AIRY RD & MADISON DR (NE COR)
SHREWSBURY TOWNSHIP	ROOSEVELT LN & MADISON DR (SE COR)
SHREWSBURY TOWNSHIP	16867 ROOSEVELT LN (SS)
SHREWSBURY TOWNSHIP	SE COR 273 PROSPECT CIR (E INTERSECTION)
SHREWSBURY TOWNSHIP	SE COR 251 PROSPECT CIR (W INTERSECTION)
SHREWSBURY TOWNSHIP	RT 851 & DELLER RD W (NW COR)
SHREWSBURY TOWNSHIP	REAGAN DR & MADISON DR (SE COR)
SHREWSBURY TOWNSHIP	MADISON DR & TOLNA RD (NE COR)
SHREWSBURY TOWNSHIP	WS OF CAPRICE CT APPROX 75'S OF RT 851
SHREWSBURY TOWNSHIP	221 PROSPECT CIR
SHREWSBURY TOWNSHIP	201-203 PROSPECT CIR
SHREWSBURY TOWNSHIP	PROSPECT CIR & FAIRMOUNT CT (NE COR)
SHREWSBURY TOWNSHIP	N CORNER OF BUCHANAN AVE & KENNEDY CIR
SHREWSBURY TOWNSHIP	16695 GRANT CT
SHREWSBURY TOWNSHIP	16615 KENNEDY CIRCLE
SHREWSBURY TOWNSHIP	BUCHANAN AVE & JOSEPH DR (NE COR)
SHREWSBURY TOWNSHIP	TOLNA RD & HICKORY NUT RD. (S.W. COR)
SHREWSBURY TOWNSHIP	TOLNA ROAD, 1000 FT EAST OF MADISON DR (S.S.)
SHREWSBURY TOWNSHIP	ELM DRIVE WEST & TOLNA RD (SE COR)
SHREWSBURY TOWNSHIP	ELM DRIVE EAST AND TOLNA RD (SE COR)
SHREWSBURY TOWNSHIP	ELM DRIVE WEST, 500 FT SOUTH OF TOLNA RD. (ES)
SHREWSBURY TOWNSHIP	ELM DRIVE WEST, 1000 FT S OF TOLNA RD. (ES)
SHREWSBURY TOWNSHIP	ELM DRIVE EAST AT ELM DRIVE WEST (NE COR)
SHREWSBURY TOWNSHIP	ES OF ELM DRIVE (EAST) APPROX 500' SOUTH OF TOLNA RD
SHREWSBURY TOWNSHIP	ES OF ELM DR (EAST) APPROX 1000' S OF TOLNA RD
SHREWSBURY TOWNSHIP	11 HICKORY NUT RD (N.S.)
SHREWSBURY TOWNSHIP	21 HICKORY NUT RD (N.S.)
SHREWSBURY TOWNSHIP	HICKORY NUT RD & KEENEY SUNSET DR (N.W. COR)
SHREWSBURY TOWNSHIP	24 - 26 KEENEY SUNSET DR (W.S.)

CUST_NAME	HYDRANT_LOCATION
SHREWSBURY TOWNSHIP	MT AIRY ROAD & KEENEY SUNSET DR. (N.W. COR)
SHREWSBURY TOWNSHIP	RUSSETT FARM DR & MT AIRY RD (N.W. COR)
SHREWSBURY TOWNSHIP	CHIEFTAIN DR & MT AIRY RD (N.W. COR)
SHREWSBURY TOWNSHIP	RUSSETT FARM DR & CHIEFTAIN DRIVE (S.W. COR)
SHREWSBURY TOWNSHIP	RUSSETT FARM DR & NORLAND WAY (S.W. COR)
SHREWSBURY TOWNSHIP	17350 - 17358 RUSSETT FARM DR (W.S.)
SHREWSBURY TOWNSHIP	RUSSETT FARM DR & WINDY HILL RD (N.W. COR)
SHREWSBURY TOWNSHIP	KENNEBECK LN & NORLAND WAY (S.E. COR)
SHREWSBURY TOWNSHIP	KENNEBECK LN & SUNGLOW DR (N.E. COR)
SHREWSBURY TOWNSHIP	17316 - 17328 NORLAND WAY (W.S.)
SHREWSBURY TOWNSHIP	NORLAND WAY & SUNGLOW DR (N.W. COR)
SHREWSBURY TOWNSHIP	SNOWDEN TERRACE & WINDY HILL RD (S.E. COR)
SHREWSBURY TOWNSHIP	REDDALE DR & SNOWDEN TERRACE (N.E. COR)
SHREWSBURY TOWNSHIP	17419 - 17429 REDDALE DRIVE (E.S.)
SHREWSBURY TOWNSHIP	16358 CAPRICE CT
SHREWSBURY TOWNSHIP	NS OF WINDY HILL RD AT MAGNOLIA DR (EAST)
SHREWSBURY TOWNSHIP	NS OF WINDY HILL RD AT MAGNOLIA DR (WEST)
SHREWSBURY TOWNSHIP	15746 MAGNOLIA DR (NS)
SHREWSBURY TOWNSHIP	15442 MAGNOLIA DR (SS)
SHREWSBURY TOWNSHIP	NE COR OF MAGNOLIA DR & LAKESIDE DR
SHREWSBURY TOWNSHIP	NE COR OF LAKESIDE DR & EAST POINT DR
SHREWSBURY TOWNSHIP	SE COR OF LAKESIDE DR & LAKESIDE DR
SHREWSBURY TOWNSHIP	SE COR OF WELL DR & LAKESIDE DR
SHREWSBURY TOWNSHIP	736 LAKESIDE DR (NS)
SHREWSBURY TOWNSHIP	569 WELL DR (SS)
SHREWSBURY TOWNSHIP	SE COR WELL DR & MAGNOLIA DR
SHREWSBURY TOWNSHIP	SW COR OF MOUNT AIRY RD & TOLNA RD
SHREWSBURY TOWNSHIP	WINDY HILL DR & LENNON LN
SHREWSBURY TOWNSHIP	WINDY HILL DR & HARRISON RD
SHREWSBURY TOWNSHIP	WS BTW 9 & 11 HARRISON RD
SHREWSBURY TOWNSHIP	WS BTW 23 & 25 HARRISON RD
SHREWSBURY TOWNSHIP	NE COR OF STRAWBERRY RD & PENNY LN
SHREWSBURY TOWNSHIP	NE COR STRAWBERRY RD & ABBEY RD
SHREWSBURY TOWNSHIP	MELODY LN (CUL-DE-SAC)
SHREWSBURY TOWNSHIP	APPLE RD & LENNON LN
SHREWSBURY TOWNSHIP	ABBAY RD & PENNY LN
SHREWSBURY TOWNSHIP	ELIZA RD BETW LOTS 68 & 69
SHREWSBURY TOWNSHIP	ANGELICA WAY & ELIZA RD (NE COR)
SHREWSBURY TOWNSHIP	ANGELICA WAY & PEGGY LN
SHREWSBURY TOWNSHIP	SUSSEX PLACE BETWEEN 103 & 105
SHREWSBURY TOWNSHIP	ANGELICA WAY & ELIZA RD (SW COR)
SHREWSBURY TOWNSHIP	ELIZA RD IN CUL-DE-SAC
SHREWSBURY TOWNSHIP	ELIZA RD & PEGGY LN
SHREWSBURY TOWNSHIP	NW CRNER OF KENNEDY CIR & BUCHANAN AVE
SPIRITrust LUTHERAN @ UTZ TER	2000 BLK UTZ TERRACE (ES)
SPIRITrust LUTHERAN @ UTZ TER	1600 BLK UTZ TERRACE (ES)
SPIRITrust LUTHERAN @ UTZ TER	MUHLENBURG DR & UTZ TERRACE (NW COR)
SPIRITrust LUTHERAN @ UTZ TER	1017 BEAR CROSSING DR (SS)
SPRING GARDEN TOWNSHIP	629 LOUCKS MILL RD
SPRING GARDEN TOWNSHIP	626 LOUCKS MILL RD
SPRING GARDEN TOWNSHIP	LOUCKS MILL RD AT WINDSOR ST
SPRING GARDEN TOWNSHIP	ES 1001 LOUCKS MILL RD (MOLIMO)
SPRING GARDEN TOWNSHIP	NE COR OF FRANKLIN ST & WINDSOR ST
SPRING GARDEN TOWNSHIP	NE CORNER OF FRANKLIN ST & OLIVE ST
SPRING GARDEN TOWNSHIP	N STATE ST, 70 FT N OF WINDSOR ST (ES)
SPRING GARDEN TOWNSHIP	N STATE ST & UTAH ALLEY (NE COR)
SPRING GARDEN TOWNSHIP	RIDGE AVE & GRAND ALLEY
SPRING GARDEN TOWNSHIP	MULBERRY ST MIDWAY BETWEEN WINDSOR AND OLIVE ST
SPRING GARDEN TOWNSHIP	ES 200 BLOCK N EAST ST AT RAILROAD
SPRING GARDEN TOWNSHIP	COR. WAYNE AVE & OGONTZ ST
SPRING GARDEN TOWNSHIP	1408 E MARKET ST - 100' E OF ELMWOOD BLVD (BEECH ALY)
SPRING GARDEN TOWNSHIP	SE COR E MARKET ST & YALE ST
SPRING GARDEN TOWNSHIP	NE COR E MARKET ST & OGONTZ ST
SPRING GARDEN TOWNSHIP	NE COR ELMWOOD BLVD & OGONTZ ST
SPRING GARDEN TOWNSHIP	NE COR 1ST AVE & HILL ST
SPRING GARDEN TOWNSHIP	ELMWOOD BLVD & S BELMONT ST
SPRING GARDEN TOWNSHIP	FIRST AVE & S BELMONT ST
SPRING GARDEN TOWNSHIP	SECOND AVE & YALE ST (NE COR)
SPRING GARDEN TOWNSHIP	THIRD AVE & S OGONTZ ST (NE COR)
SPRING GARDEN TOWNSHIP	NW COR HILL ST & E SOUTH ST
SPRING GARDEN TOWNSHIP	S ALBEMARLE ST & E SOUTH ST (SE COR)
SPRING GARDEN TOWNSHIP	1645 MOUNT ROSE AVE
SPRING GARDEN TOWNSHIP	ES OF S OGONTZ ST BETWEEN 535 & 545 S OGONTZ ST
SPRING GARDEN TOWNSHIP	S OGONTZ ST 75 FT N OF MT ROSE AVE

CUST_NAME	HYDRANT_LOCATION
SPRING GARDEN TOWNSHIP	SE COR YALE ST & SPAHN AVE
SPRING GARDEN TOWNSHIP	MT ROSE AVE & GREENE ALLEY
SPRING GARDEN TOWNSHIP	S ALBEMARLE ST & MT ROSE AVE
SPRING GARDEN TOWNSHIP	SW COR ALBEMARLE & SPRINGGETTSBURY (PLYWOOD)
SPRING GARDEN TOWNSHIP	SW COR S LANCASTER AVE & MT ROSE AVE
SPRING GARDEN TOWNSHIP	COR. MIDLAND AVE & JACKSON ST
SPRING GARDEN TOWNSHIP	MIDLAND AVE & SOUTHERN RD
SPRING GARDEN TOWNSHIP	NW COR. HILL ST & SPRINGGETTSBURY AVE
SPRING GARDEN TOWNSHIP	890 MOFFETT LN
SPRING GARDEN TOWNSHIP	SW COR SPRINGDALE & LANCASTER AVES (PLYWOOD)
SPRING GARDEN TOWNSHIP	NE COR OF BOUNDARY AVE & WHEATLYN ST
SPRING GARDEN TOWNSHIP	SPAHN AVE AT COR. OF ALLEY E OF HILL ST
SPRING GARDEN TOWNSHIP	IRVING RD & PEYTON RD
SPRING GARDEN TOWNSHIP	INDIAN ROCK DAM RD 200 FT W OF RICHLAND AVE
SPRING GARDEN TOWNSHIP	KINGS MILL RD & S RICHLAND AVE NE COR.
SPRING GARDEN TOWNSHIP	410 KINGS MILL RD
SPRING GARDEN TOWNSHIP	YORKSHIRE TERR.,100 FT W OF VIRGINIA (HOSE)
SPRING GARDEN TOWNSHIP	VIRGINIA AVE & W JACKSON ST (SE)
SPRING GARDEN TOWNSHIP	SE COR YORKSHIRE TERR& GRANTLEY
SPRING GARDEN TOWNSHIP	1010 WYNDHAM DR
SPRING GARDEN TOWNSHIP	NW COR SPRINGGETTSBURY AVE & VIRGINIA AVE
SPRING GARDEN TOWNSHIP	ON NE COR GRANTLEY RD& COLONIAL AVE
SPRING GARDEN TOWNSHIP	NW COR GRANTLEY RD & KINGS MILL RD
SPRING GARDEN TOWNSHIP	WS GRANTLEY RD S OF SPRINGGETTSBURY AVE
SPRING GARDEN TOWNSHIP	WS OF GRANTLEY RD BET CODORUS & KINGS MILL RD
SPRING GARDEN TOWNSHIP	WS OF FRANTLEY RD 1ST HYDT S OF CODORUS CREEK
SPRING GARDEN TOWNSHIP	GRANTLEY ST & W JACKSON ST (NE)
SPRING GARDEN TOWNSHIP	EDGEWOOD DR & HILLSIDE DR (SW COR) FARQUHAR
SPRING GARDEN TOWNSHIP	COUNTRY CLUB RD & FARQUHAR DR (N SIDE)
SPRING GARDEN TOWNSHIP	COUNTRY CLUB RD EAST OF ENT TO YORK COLLEGE (NS)
SPRING GARDEN TOWNSHIP	COUNTRY CLUB RD & VIRGINIA AVE
SPRING GARDEN TOWNSHIP	COUNTRY CLUB RD AND ELLIOTT LN
SPRING GARDEN TOWNSHIP	COUNTRY CLUB RD & RICHLAND AVE
SPRING GARDEN TOWNSHIP	FAIRVIEW DR & WOODLAND DR
SPRING GARDEN TOWNSHIP	SHELBOURNE & SLEEPY HOLLOW RDS
SPRING GARDEN TOWNSHIP	STRATFORD & LEEDS RDS
SPRING GARDEN TOWNSHIP	NILES & GRANDVIEW RDS
SPRING GARDEN TOWNSHIP	1217 S GEORGE ST
SPRING GARDEN TOWNSHIP	1248 S GEORGE ST @ WINDCLIFF
SPRING GARDEN TOWNSHIP	S GEORGE ST & TRI-HILL RD (WS)
SPRING GARDEN TOWNSHIP	1450 S GEORGE ST
SPRING GARDEN TOWNSHIP	S DUKE ST & TRI- HILL RD (SE COR)
SPRING GARDEN TOWNSHIP	S DUKE ST & S GEORGE ST (SE COR)
SPRING GARDEN TOWNSHIP	CHESLEY DR & E HILLCREST RD (NW COR)
SPRING GARDEN TOWNSHIP	840 CLEARMONT RD (SS) BTW MIDLAND AVE & HILL ST
SPRING GARDEN TOWNSHIP	1172 HOLLYWOOD TERRACE
SPRING GARDEN TOWNSHIP	EDGEHILL RD & S QUEEN ST
SPRING GARDEN TOWNSHIP	350 EDGEHILL RD, 100' W OF LEADER (SS)
SPRING GARDEN TOWNSHIP	465 HILLCREST RD
SPRING GARDEN TOWNSHIP	508 HILLCREST RD
SPRING GARDEN TOWNSHIP	494 WATERS RD
SPRING GARDEN TOWNSHIP	1353 CLOVER LN (ES) BTW OLD GARDEN & RATHTON
SPRING GARDEN TOWNSHIP	PINEHILL LN & HILLCROFT LN (SW COR)
SPRING GARDEN TOWNSHIP	CLOVER LN & HILLSIDE LN (NW COR)
SPRING GARDEN TOWNSHIP	HILLCROFT LN & OLD GARDEN LN (NE COR)
SPRING GARDEN TOWNSHIP	CLOVER LN & OLD ORCHARD LN (SW COR)
SPRING GARDEN TOWNSHIP	GRANDVIEW RD & HILL ST (SE COR) (PLYWOOD)
SPRING GARDEN TOWNSHIP	MIDLAND AVE & RATHTON RD (SW COR)
SPRING GARDEN TOWNSHIP	GRANDVIEW RD & GREEN HILL RD (NE COR)
SPRING GARDEN TOWNSHIP	S ALBEMARLE ST & HILLCROFT RD (NW COR)
SPRING GARDEN TOWNSHIP	VALLEY VIEW RD (NS) 25' E OF HOLLYWOOD DR
SPRING GARDEN TOWNSHIP	SLEEPY HOLLOW RD & HIGHLAND RD (NE COR)
SPRING GARDEN TOWNSHIP	WOODLAND DRIVE 50 FT S OF WYNDHAM DR
SPRING GARDEN TOWNSHIP	WYNDHAM DR & UPLAND RD
SPRING GARDEN TOWNSHIP	CLUBHOUSE RD (NS) 600' E OF COUNTRY CLUB RD
SPRING GARDEN TOWNSHIP	340 TRI HILL RD
SPRING GARDEN TOWNSHIP	TRI-HILL RD & S QUEEN ST (SW COR)
SPRING GARDEN TOWNSHIP	420 EDGEHILL RD
SPRING GARDEN TOWNSHIP	SOUTHERN RD & HOLLYWOOD PARKWAY (SE COR)
SPRING GARDEN TOWNSHIP	GREENDALE RD & EDGEHILL RD (NW COR) (HOSE)
SPRING GARDEN TOWNSHIP	SHELBOURNE DR & SCARBORO DR (NE COR) (HOSE)
SPRING GARDEN TOWNSHIP	SCARBORO DR & STRATHCONA DR
SPRING GARDEN TOWNSHIP	CLOVER LANE (WS) 150 FT S OF GREENDALE RD
SPRING GARDEN TOWNSHIP	BELMONT & FOURTH AVE, ELMWOOD

CUST_NAME	HYDRANT_LOCATION
SPRING GARDEN TOWNSHIP	1239 BROCKIE DR & BROCKIE LN (HOSE)
SPRING GARDEN TOWNSHIP	987 BROCKIE LN
SPRING GARDEN TOWNSHIP	SE COR. FIFTH & YALE STS
SPRING GARDEN TOWNSHIP	PRESCOTT RD & GREENDALE RD (NE COR)
SPRING GARDEN TOWNSHIP	NILES RD & GLENDALE RD (PLYWOOD)
SPRING GARDEN TOWNSHIP	KENTWOOD LN & GRANTLEY RD
SPRING GARDEN TOWNSHIP	MIDLAND AVE & GREENDALE RD
SPRING GARDEN TOWNSHIP	CRESTLYN RD & GREENDALE RD
SPRING GARDEN TOWNSHIP	LESLYNN RD & SOUTHERN RD (SE COR)
SPRING GARDEN TOWNSHIP	PERRY LN & IRVING AVE
SPRING GARDEN TOWNSHIP	SOUTHERN RD, W OF HOLLYWOOD DR AT YSHS
SPRING GARDEN TOWNSHIP	HOLLYWOOD DR AT YORK SUBURBAN HIGH SCHOOL
SPRING GARDEN TOWNSHIP	SS 7TH AVE ELMWOOD BTWN BELMONT & WHEATON
SPRING GARDEN TOWNSHIP	VERDAN DR & GREENDALE RD (NW COR)
SPRING GARDEN TOWNSHIP	RUXTON RD & HOLLYWOOD PARKWAY
SPRING GARDEN TOWNSHIP	1429 BONBAR RD (ES) 600' N OF TOANN (PLYWOOD)
SPRING GARDEN TOWNSHIP	FIFTH AVE, E OF BELMONT ST
SPRING GARDEN TOWNSHIP	GRANTLEY RD & CARROLL DR (PLYWOOD)
SPRING GARDEN TOWNSHIP	ALBEMARLE & IRVING
SPRING GARDEN TOWNSHIP	WYNDHAM DR W OF GRANTLEY CT
SPRING GARDEN TOWNSHIP	TRI-HILL DR & TOLL-GATE RD N
SPRING GARDEN TOWNSHIP	347-353 RANDOLPH DR
SPRING GARDEN TOWNSHIP	VIRGINIA AVE & HIGHLAND TERRACE (SW COR)
SPRING GARDEN TOWNSHIP	1257 WILTSHIRE RD
SPRING GARDEN TOWNSHIP	1257 WILTSHIRE RD (HOSE)
SPRING GARDEN TOWNSHIP	1533 ROSEWOOD LANE,280 FT N OF CUL-DE-SAC
SPRING GARDEN TOWNSHIP	1649 SIXTH AVE
SPRING GARDEN TOWNSHIP	S RICHLAND AVE & COLONIAL AVE (NE COR)
SPRING GARDEN TOWNSHIP	SOMMERSET & COUNTRY CLUB LN
SPRING GARDEN TOWNSHIP	SPRINGDALE, W OF OGONTZ
SPRING GARDEN TOWNSHIP	LOUCKS MILL RD (WS) UNDER I-83 OVERPASS
SPRING GARDEN TOWNSHIP	ELLIOTT LN & CLUBHOUSE RD (NW COR)
SPRING GARDEN TOWNSHIP	SMALL BROOK OPPOSITE 1179
SPRING GARDEN TOWNSHIP	WOODLAND RD, 200 FT N OF CARROLL - PLYWOOD
SPRING GARDEN TOWNSHIP	RATHTON RD & EDGAR(PLYWOOD)
SPRING GARDEN TOWNSHIP	E HILLCREST RD & MIDLAND AVE (SW COR)
SPRING GARDEN TOWNSHIP	2011 HOLLYWOOD PARKWAY
SPRING GARDEN TOWNSHIP	UPLAND RD, 1200 FT E OF WYNDHAM DR - PLYWOOD
SPRING GARDEN TOWNSHIP	NE COR VIRGINIA AVE & DUPONT AVE
SPRING GARDEN TOWNSHIP	GARNET RD & DEBBIE DR (NW COR)
SPRING GARDEN TOWNSHIP	1669 SLEEPYHOLLOW RD,300' S OF VERDAN DR N
SPRING GARDEN TOWNSHIP	GLENWOOD DR & UPLAND RD (NW COR)
SPRING GARDEN TOWNSHIP	REGENTS GLEN BLVD (NS) "COLONIAL MANOR HOME"
SPRING GARDEN TOWNSHIP	COR. OF N SHERMAN ST & OLIVE ST
SPRING GARDEN TOWNSHIP	WS N SHERMAN S OF RT83 STANDARD CONCRETE
SPRING GARDEN TOWNSHIP	S RICHLAND AVE (ES) 75' S OF INDIAN ROCK DAM R
SPRING GARDEN TOWNSHIP	NW COR 1597 E PHILA ST & N YALE ST
SPRING GARDEN TOWNSHIP	1399 S QUEEN ST, MID-HILL MEDICAL CTR
SPRING GARDEN TOWNSHIP	HILLOCK LN & GREENDALE RD (SE COR) (RUN END HILLOCK)
SPRING GARDEN TOWNSHIP	WHEATON ST & SIXTH AVE (FRONT OF VICTORY FIRE CO)
SPRING GARDEN TOWNSHIP	1515 MT ROSE AVE
SPRING GARDEN TOWNSHIP	WYNDHAM DR & SUMMIT CIR N (WS)
SPRING GARDEN TOWNSHIP	DEBBIE DR & VALLEY VIEW RD (NW COR)
SPRING GARDEN TOWNSHIP	N VERDAN DR & DETWEILER CT (SE COR)
SPRING GARDEN TOWNSHIP	1295 TOANN RD (SS) BTW BONBAR & RANDOW (PLYWOOD)
SPRING GARDEN TOWNSHIP	SS KINGS MILL RD,200 FT W OF RICHLAND AVE
SPRING GARDEN TOWNSHIP	701 HOFFMAN RD & CRESTLYN RD (NE COR)
SPRING GARDEN TOWNSHIP	830 GLENDALE RD & VALLEY VIEW DR (SW COR)
SPRING GARDEN TOWNSHIP	DUNSTER RD & GLENWOOD DR (NE COR)
SPRING GARDEN TOWNSHIP	1046 PROSPECT (SS)-100' W OF ALBEMARLE
SPRING GARDEN TOWNSHIP	TRI-HILL RD & CRESCENT RD (SE COR)
SPRING GARDEN TOWNSHIP	AT INTER. OF SHADY DELL RD & STARCROSS RD
SPRING GARDEN TOWNSHIP	SE COR. SIXTH AVE & HILL ST
SPRING GARDEN TOWNSHIP	S.W. CORNER OF 6TH AVE & OGONTZ
SPRING GARDEN TOWNSHIP	1733 WESTWOOD RD (ES)700' N OF EDGEHILL RD
SPRING GARDEN TOWNSHIP	SUMMIT CIR N 1000' W OF GLENWOOD
SPRING GARDEN TOWNSHIP	SUMMIT CIRCLE S & WYNDHAM DR S (NE COR)
SPRING GARDEN TOWNSHIP	ROSEWOOD LN & GRANTLEY RD (SW COR)
SPRING GARDEN TOWNSHIP	COUNTRY CLUB RD & BOX HILL RD (NW COR)
SPRING GARDEN TOWNSHIP	VICKI DR (ES) BTW DEBBIE & VALLEYVIEW
SPRING GARDEN TOWNSHIP	RANDOW RD & TOANN RD (SW COR)
SPRING GARDEN TOWNSHIP	SHADY DELL RD (SS) 1300' E OF GRANTLEY RD
SPRING GARDEN TOWNSHIP	GRANTLEY RD & OAKDALE DR (SW COR)
SPRING GARDEN TOWNSHIP	WS 501 N STATE ST 540' S OF WINDSOR ST

CUST_NAME	HYDRANT_LOCATION
SPRING GARDEN TOWNSHIP	OVERBROOK CIR & BROOKWAY DR (SE COR)
SPRING GARDEN TOWNSHIP	BROOKWAY DR (NS) CUL-DE-SAC
SPRING GARDEN TOWNSHIP	WYNDHAM DR (SS) 200' W OF WESTOVER
SPRING GARDEN TOWNSHIP	WYNDHAM DR (NS) 200' E OF WYNDSONG DR
SPRING GARDEN TOWNSHIP	WYNDHAM DR & WYNDSONG DR
SPRING GARDEN TOWNSHIP	WYNDHAM DR & OAKDALE DR (NW COR)
SPRING GARDEN TOWNSHIP	1240 OAKDALE DR (NS) BTW WYNDHAM & WYNDSONG
SPRING GARDEN TOWNSHIP	OAKDALE DR & WITNESS RD (NS)
SPRING GARDEN TOWNSHIP	WYNDWARD CT & WITNESS RD (NW COR)
SPRING GARDEN TOWNSHIP	WYNDSONG DR & SOUTHWYND CT (NE COR)
SPRING GARDEN TOWNSHIP	1145 WYNDSONG DR (ES) 550' S OF OAKDALE DR
SPRING GARDEN TOWNSHIP	LANCASTER AVE & EDGEComb AVE (SW COR)
SPRING GARDEN TOWNSHIP	ROSEWOOD LN & ROSE MILL CT (SE COR)
SPRING GARDEN TOWNSHIP	1950 ROSEWOOD LN (WS)
SPRING GARDEN TOWNSHIP	INDIAN ROCK DAM RD (SS) 2100' W OF RICHLAND
SPRING GARDEN TOWNSHIP	1755 THIRD AVE & YWC R/W AT PARK
SPRING GARDEN TOWNSHIP	NS AQUA CT 500' E OF GRANTLEY RD
SPRING GARDEN TOWNSHIP	WS CHESTNUT LN CUL-DE-SAC-OFF STARCROSS
SPRING GARDEN TOWNSHIP	INDIAN ROCK DAM RD & GOLF CLUB DR (NE COR)
SPRING GARDEN TOWNSHIP	1554 CRESTLYN RD BTW NILES & WOODBERRY (HOSE)
SPRING GARDEN TOWNSHIP	705 S RICHLAND AVE
SPRING GARDEN TOWNSHIP	VERDAN DR N @ CUL-DE-SAC
SPRING GARDEN TOWNSHIP	2325 CROLL SCHOOL RD
SPRING GARDEN TOWNSHIP	NS OF KINGS MILL RD (APPROX 800' W OF RICHMOND AVE)
SPRING GARDEN TOWNSHIP	VALLEY VIEW RD & WOODBERRY RD (NE COR)
SPRING GARDEN TOWNSHIP	W JACKSON ST (NS) AT 419 W JACKSON
SPRING GARDEN TOWNSHIP	TRI HILL RD & TRI HILL DRIVE
SPRING GROVE BORO	524 MONOCACY TRL.
SPRING GROVE BORO	202 ENCAMPMENT CT.
SPRING GROVE BORO	MONOCACY TRL. (WS) BTWN HAMLET DR & GREENWOOD RD
SPRING GROVE BORO	304 FORGE CT.
SPRING GROVE BORO	212 SENECA WAY
SPRING GROVE BORO	SENECA WAY & MONOCACY TRL.
SPRING GROVE BORO	HAMLET DR. & CONESTOGA LN.
SPRING GROVE BORO	422 HAMLET DR
SPRING GROVE BORO	SPRING FORGE DR & HAMLET DR
SPRING GROVE BORO	SPRING FORGE DR & GLENVIEW RD
SPRING GROVE BORO	MONOCACY TRL. & GLENVIEW RD.
SPRING GROVE BORO	406 MONOCACY TRL.
SPRING GROVE BORO	GLENVIEW RD. @ CAR WASH
SPRING GROVE BORO	RIGHT-OF-WAY @ KENNIE'S MARKET
SPRING GROVE BORO	ROTHS CHURCH RD @ MEDICAL CENTER
SPRING GROVE BORO	SPRING FORGE DR & ROTH'S CHURCH RD
SPRING GROVE BORO	25 CAMPUS AVE AT CUL DE SAC
SPRING GROVE BORO	29 CAMPUS CT
SPRING GROVE BORO	SPRING FORGE APTS - GLENBROOK DR
SPRING GROVE BORO	SPRING VILLAGE DR. & PINE AVE.
SPRING GROVE BORO	HANOVER ST. & ELM AVE.
SPRING GROVE BORO	CHERRY ALLEY & N ELM AVE
SPRING GROVE BORO	CHERRY ALLEY & CHESTNUT ST
SPRING GROVE BORO	HANOVER ST. & WALNUT ST.
SPRING GROVE BORO	N WALNUT ST & W HOKE ST
SPRING GROVE BORO	WALNUT SWT & JACKSON ST (FLUSH 2 1/2 NOZZLE ON JACKSON SIDE)
SPRING GROVE BORO	#239 W. JACKSON ST. AT HIGH SCHOOL
SPRING GROVE BORO	HIGHLAND AVE. & ELM AVE.
SPRING GROVE BORO	HOKE ST. & N. MAIN ST.
SPRING GROVE BORO	THIRD AVE. AT CUL DE SAC
SPRING GROVE BORO	N MAIN ST & SECOND AVE
SPRING GROVE BORO	N. MAIN ST. & FIRST AVE.-(HOSE TOWARDS MAIN ST)
SPRING GROVE BORO	N MAIN ST & JACKSON STREET
SPRING GROVE BORO	JACKSON ST & WATER ST
SPRING GROVE BORO	WALNUT ST. & SPRING ST.
SPRING GROVE BORO	HIGH ST & SPRING ST
SPRING GROVE BORO	CONSTITUTION AVE. & WALNUT ST. (PLYWOOD)
SPRING GROVE BORO	CONSTITUTION AVE & WATER ST
SPRING GROVE BORO	CONSTITUTION AVE & S MAIN ST
SPRING GROVE BORO	N EAST ST & E COLLEGE ST
SPRING GROVE BORO	51 YORK AVE.
SPRING GROVE BORO	YORK AVE & 2ND AVE RIGHT-OF-WAY (HOSE TO INLET)
SPRING GROVE BORO	CONSTITUTION AVE & EAST ST
SPRING GROVE BORO	CONSTITUTION AVE & HOSIERY AVE
SPRING GROVE BORO	E. RAILROAD ST. AT WWTP
SPRING GROVE BORO	E RAILROAD ST & EAST ST
SPRING GROVE BORO	88 S. MAIN ST. & RAILROAD AVE.

CUST_NAME	HYDRANT_LOCATION
SPRING GROVE BORO	WATER ST & RAILROAD ST
SPRING GROVE BORO	WEST CHURCH ST. & ELM ST.
SPRING GROVE BORO	183 S. MAIN ST. & CHURCH ST.
SPRING GROVE BORO	CHURCH ST & EAST ST
SPRING GROVE BORO	550 - 552 MONOCACY TRAIL (E.S.)
SPRING GROVE BORO	NE COR OF HIGH POINTE DR AND N PINE AVE
SPRING GROVE BORO	209 - 211 HAUER TERRACE (ES)
SPRING GROVE BORO	322 - 324 GREENWOOD ROAD (WS)
SPRING LANE, LLC	950 S RICHLAND AVE REAR OF STRIP MALL
SPRING MEADOW CONDO ASSOC	2945 ELKRIDGE LN (PLYWOOD)
SPRING MEADOW CONDO ASSOC	2965 ELKRIDGE LN (PLYWOOD)
SPRING MEADOW CONDO ASSOC	2958 HARFORD LN (PLYWOOD)
SPRING MEADOWS II , CONDOMINIUM ASSC	2939 HALSTEAD LN
SPRING MEADOWS II , CONDOMINIUM ASSC	2910 HALSTEAD LN
SPRING MEADOWS II , CONDOMINIUM ASSC	2925 SLOAN CIR
SPRINGETTSBURY TOWNSHIP	E MARKET ST, (NS) 470' E OF MEMORY LN - YRK MRKT PLC
SPRINGETTSBURY TOWNSHIP	E MARKET ST (NS) 100 FT W OF LYNDHURST RD
SPRINGETTSBURY TOWNSHIP	2603 E MARKET ST, (NS) AT YK COUNTY SHOPPING CTR
SPRINGETTSBURY TOWNSHIP	E MARKET ST & NORTHERN WAY (NE COR)
SPRINGETTSBURY TOWNSHIP	2955 E MARKET ST, (NS) BTWN YORK MALL & HOME DEPOT
SPRINGETTSBURY TOWNSHIP	3013 E MARKET ST
SPRINGETTSBURY TOWNSHIP	SE COR. OF E MARKET ST & MT ZION RD
SPRINGETTSBURY TOWNSHIP	3415 E MARKET ST (1000 FT E OF MT ZION RD)
SPRINGETTSBURY TOWNSHIP	3475 E MARKET ST FRNT YORK VOLKSWAGON (NS)
SPRINGETTSBURY TOWNSHIP	3605 E MARKET ST
SPRINGETTSBURY TOWNSHIP	NS E MARKET W OF BRIDGE, E OF PLEASANT ACRES
SPRINGETTSBURY TOWNSHIP	NORTH HILLS RD AT RUTTERS FARM STORE (WS)
SPRINGETTSBURY TOWNSHIP	OXFORD ST & E MARKET ST (NE COR)
SPRINGETTSBURY TOWNSHIP	N MANHIEM ST & E PHILADELPHIA ST
SPRINGETTSBURY TOWNSHIP	NE COR MARSHALL ST & E MARKET ST
SPRINGETTSBURY TOWNSHIP	24 S ROCKBURN ST
SPRINGETTSBURY TOWNSHIP	ROCKBURN ST & E PHILA ST (SE COR)
SPRINGETTSBURY TOWNSHIP	FINDLAY ST & E PHILA ST (SE COR)
SPRINGETTSBURY TOWNSHIP	VERNON ST & E MARKET ST (NE)
SPRINGETTSBURY TOWNSHIP	N HARLAN ST & E PHILA ST (SE COR)
SPRINGETTSBURY TOWNSHIP	27 S HARLAN ST
SPRINGETTSBURY TOWNSHIP	KEESEY ST & E MARKET ST (NE COR)
SPRINGETTSBURY TOWNSHIP	KEESEY ST & WALLACE ST (SE COR)
SPRINGETTSBURY TOWNSHIP	NE COR N KERSHAW ST & E MARKET ST
SPRINGETTSBURY TOWNSHIP	N RUSSELL ST & E PHILA ST (SE COR)
SPRINGETTSBURY TOWNSHIP	NE COR N ROYAL ST & E MARKET ST
SPRINGETTSBURY TOWNSHIP	120 HAINES RD, (WS) 1ST HYD. S OF EASTERN BLVD
SPRINGETTSBURY TOWNSHIP	220 HAINES RD (WS)
SPRINGETTSBURY TOWNSHIP	S VERNON ST & 3RD AVE (NE COR)
SPRINGETTSBURY TOWNSHIP	S KERSHAW ST & 5TH AVE (NE COR)
SPRINGETTSBURY TOWNSHIP	S RUSSELL ST & SECOND AVE (NE COR)
SPRINGETTSBURY TOWNSHIP	ES OF ROYAL ST,280 FT OF EASTERN BLVD
SPRINGETTSBURY TOWNSHIP	SE COR OF S ROYAL ST & 3RD AVE
SPRINGETTSBURY TOWNSHIP	S ROYAL ST & SEVENTH AVE (SE)
SPRINGETTSBURY TOWNSHIP	ES LOCUST GROVE RD OPPOSITE WASHINGTON CT
SPRINGETTSBURY TOWNSHIP	DAVIDSON RD & OLD ORCHARD RD (SE COR)
SPRINGETTSBURY TOWNSHIP	520 HAINES RD, (WS) BETW 5TH & 6TH AVE
SPRINGETTSBURY TOWNSHIP	HAINES RD & NINTH AVE (SW COR)
SPRINGETTSBURY TOWNSHIP	210 PINEHURST RD
SPRINGETTSBURY TOWNSHIP	LYNDHURST RD & THIRD AVE
SPRINGETTSBURY TOWNSHIP	EASTERN BLVD & WYNWOOD RD
SPRINGETTSBURY TOWNSHIP	EDGEWOOD RD & FIRST AVE (NW COR)
SPRINGETTSBURY TOWNSHIP	ES OF MT ZION RD,N OFMKT ST AT EISENHOWER
SPRINGETTSBURY TOWNSHIP	LOCUST GROVE RD & E MARKET ST
SPRINGETTSBURY TOWNSHIP	148 LOCUST GROVE RD (WS)
SPRINGETTSBURY TOWNSHIP	LOCUST GROVE RD & OLD ORCHARD RD
SPRINGETTSBURY TOWNSHIP	3791 STONY BROOK RD
SPRINGETTSBURY TOWNSHIP	3389 STONE RIDGE RD EOF LONGSTOWN RD (HOSE)
SPRINGETTSBURY TOWNSHIP	4018 OLD ORCHARD RD, 1000' E OF STONEY RUN R
SPRINGETTSBURY TOWNSHIP	SE COR. TENTH AVE & SHERMAN ST
SPRINGETTSBURY TOWNSHIP	NW COR. ARSENAL RD & CANTERBURY LA
SPRINGETTSBURY TOWNSHIP	AT 1425 N SHERMAN ST
SPRINGETTSBURY TOWNSHIP	SE COR TOPPER & SHERMAN ST
SPRINGETTSBURY TOWNSHIP	1831 N SHERMAN ST (ES)
SPRINGETTSBURY TOWNSHIP	ES 2001 N SHERMAN ST & RIALE OAK DR
SPRINGETTSBURY TOWNSHIP	DRUCK VALLEY RD & N SHERMAN ST
SPRINGETTSBURY TOWNSHIP	SE COR 2321 N SHERMANST & MARION RD
SPRINGETTSBURY TOWNSHIP	NE COR 2439 N SHERMANST & CHERRY LN
SPRINGETTSBURY TOWNSHIP	2547 N SHERMAN ST BET.PLEASANT VW & CHURCH

CUST_NAME	HYDRANT_LOCATION
SPRINGETTSBURY TOWNSHIP	2629 N SHERMAN ST
SPRINGETTSBURY TOWNSHIP	SW COR N SHERMAN ST & PARKVIEW DR
SPRINGETTSBURY TOWNSHIP	ES 2809 N SHERMAN ST,1000 FT N OF PARKVIEW
SPRINGETTSBURY TOWNSHIP	2909 N SHERMAN ST
SPRINGETTSBURY TOWNSHIP	SW COR DRUCK VALLEY RD & FINEVIEW RD
SPRINGETTSBURY TOWNSHIP	NW COR DRUCK VALLEY & NORTHVIEW
SPRINGETTSBURY TOWNSHIP	N S DRUCK VALLEY RD AT TANK
SPRINGETTSBURY TOWNSHIP	NW COR EBERTS LN & HAMILTON ST
SPRINGETTSBURY TOWNSHIP	NE COR HARRISON & ARTHUR ST
SPRINGETTSBURY TOWNSHIP	HARRISON ST & CANFORD ST NE COR
SPRINGETTSBURY TOWNSHIP	CHURCH RD & WILLOW "AM LEGION"(DO NOT FLUSH)
SPRINGETTSBURY TOWNSHIP	S E COR. 2428 PLEASANT VIEW DR & CHERRY LN
SPRINGETTSBURY TOWNSHIP	2640 SHERIDAN RD 156 FT N OF CHURCH ST (HOSE)
SPRINGETTSBURY TOWNSHIP	PLEASANT VIEW DR & PARADISE RD (SE COR)
SPRINGETTSBURY TOWNSHIP	CHRONISTER ST (NS) 300' W OF PLEASANT VIEW
SPRINGETTSBURY TOWNSHIP	SS 1071 RIDGEWOOD RD,540' E OF EBERTS LN
SPRINGETTSBURY TOWNSHIP	RIDGEWOOD RD & EBERTS LN (SE COR)
SPRINGETTSBURY TOWNSHIP	4044 WILSHIRE DR
SPRINGETTSBURY TOWNSHIP	4000 WILSHIRE DR & LOCUST GROVE RD (S E COR)
SPRINGETTSBURY TOWNSHIP	4144 WILSHIRE DR 250'W OF WESTWOOD CT(HOSE)
SPRINGETTSBURY TOWNSHIP	WELLINGTON DR & OLD ORCHARD RD (SE COR)
SPRINGETTSBURY TOWNSHIP	WILLIAMSBURG DR & WILSHIRE DR
SPRINGETTSBURY TOWNSHIP	NE COR. SUNSET BLVD & MARION DR (PLYWOOD)
SPRINGETTSBURY TOWNSHIP	EASTERN BLVD & FINDLAY ST (SE COR)
SPRINGETTSBURY TOWNSHIP	335 PINEHURST RD
SPRINGETTSBURY TOWNSHIP	DIXIE DR,300 FT S OF WALLACE ST
SPRINGETTSBURY TOWNSHIP	MT ZION RD AT STANDARD REGISTER CO
SPRINGETTSBURY TOWNSHIP	1407 ELEVENTH AVE @ EAST ST R/W (NS)
SPRINGETTSBURY TOWNSHIP	CAMBRIDGE RD & CRYSTAL LN
SPRINGETTSBURY TOWNSHIP	2453 CRYSTAL LA
SPRINGETTSBURY TOWNSHIP	CAMBRIDGE RD & SUNDALE DR (NW COR)
SPRINGETTSBURY TOWNSHIP	BROOKSIDE LN & ERLIN DR (NE)
SPRINGETTSBURY TOWNSHIP	BROOKSIDE LN & SUNDALE DR (SW COR)
SPRINGETTSBURY TOWNSHIP	BRADFORD RD, 300 FT W OF SUNDAL DR (NS)
SPRINGETTSBURY TOWNSHIP	ARGYLE DR & NORTH HILLS RD (SE COR)
SPRINGETTSBURY TOWNSHIP	ARGYLE DR & SAN GABRIEL DR (SW COR)
SPRINGETTSBURY TOWNSHIP	NW COR. STUART DR & STONY BROOK DR
SPRINGETTSBURY TOWNSHIP	STUART DR & SYLVAN DR
SPRINGETTSBURY TOWNSHIP	160 SYLVAN DR (WS) 600' W OF CONCORD AVE
SPRINGETTSBURY TOWNSHIP	128 OAKLEIGH DR (WS) 700' N OF STUART DR
SPRINGETTSBURY TOWNSHIP	NE COR. SYLVAN DR & CONCORD AVE
SPRINGETTSBURY TOWNSHIP	NS 3885 SYLVAN DR 400' W OF HEISTAND RD
SPRINGETTSBURY TOWNSHIP	STONEBROOK RD & HEISTAND RD
SPRINGETTSBURY TOWNSHIP	3837 OAKLEIGH DR (NS)550' E OF CONCORD AVE
SPRINGETTSBURY TOWNSHIP	SW COR. THRONE AVE & STONY BROOK DR
SPRINGETTSBURY TOWNSHIP	NW COR STUART DR & YORKLYN GATE
SPRINGETTSBURY TOWNSHIP	NW COR NORTH HILLS RD& RT 30 BY PASS
SPRINGETTSBURY TOWNSHIP	TULSA DR & SAN GABRIEL DR N (SE COR)
SPRINGETTSBURY TOWNSHIP	1748 SAN GABRIEL DR
SPRINGETTSBURY TOWNSHIP	1725 PELHAM DR (SS) 250' E OF NORTH HILLS RD
SPRINGETTSBURY TOWNSHIP	SE COR HARRISON ST & MT HERMAN BLVD
SPRINGETTSBURY TOWNSHIP	ES PLEASANT ACRES RD,500 FT N OF STUART DR
SPRINGETTSBURY TOWNSHIP	ES PLEASANT ACRES RD,230 FT N OF STUART DR
SPRINGETTSBURY TOWNSHIP	S RUSSELL ST & NINTH AVE (NE COR)(PLYWOOD)
SPRINGETTSBURY TOWNSHIP	S HARLAN ST & NINTH AVE (NE COR) (PLYWOOD)
SPRINGETTSBURY TOWNSHIP	S KERSHAW ST & SEVENTH AVE (NE COR)
SPRINGETTSBURY TOWNSHIP	S RUSSELL ST & THIRD AVE (NE COR) (HOSE)
SPRINGETTSBURY TOWNSHIP	S HARLAN ST & 2ND AVE
SPRINGETTSBURY TOWNSHIP	KEESEY ST & SECOND AVE (SE COR)
SPRINGETTSBURY TOWNSHIP	MARSHALL ST & SECOND AVE (NW COR)
SPRINGETTSBURY TOWNSHIP	S VERNON ST & SEVENTH AVE (NE COR)(PLYWOOD)
SPRINGETTSBURY TOWNSHIP	S VERNON ST & FIFTH AVE (NE COR)
SPRINGETTSBURY TOWNSHIP	59 LYNBROOK DR N
SPRINGETTSBURY TOWNSHIP	850 E ELEVENTH AVE 850 FT EAST OF N SHERMAN ST
SPRINGETTSBURY TOWNSHIP	315 PINEHURST RD
SPRINGETTSBURY TOWNSHIP	323 MAYWOOD RD (PLYWOOD)
SPRINGETTSBURY TOWNSHIP	SW COR SOUTH HILLS & MUNDIS MILL (PLYWOOD)
SPRINGETTSBURY TOWNSHIP	SE COR HAMMOND RD & GREEN RIDGE RD
SPRINGETTSBURY TOWNSHIP	ERLEN DR & SCHOOLHOUSE LN (NE COR)
SPRINGETTSBURY TOWNSHIP	ERLEN DR & RALEIGH DR (NE COR)
SPRINGETTSBURY TOWNSHIP	SE COR. OF EASTWOOD DR & WHARTON ST
SPRINGETTSBURY TOWNSHIP	SUNDALE DR & AUBURN RD
SPRINGETTSBURY TOWNSHIP	SUNDALE DR & PRINCETON RD
SPRINGETTSBURY TOWNSHIP	NW COR OF EASTWOOD DR & SUNDALE DR

CUST_NAME	HYDRANT_LOCATION
SPRINGETTSBURY TOWNSHIP	EASTWOOD DR & BERKLEYRD
SPRINGETTSBURY TOWNSHIP	AUBURN RD & BERKLEY RD
SPRINGETTSBURY TOWNSHIP	RALEIGH DR & SCHOOL HOUSE LANE
SPRINGETTSBURY TOWNSHIP	STANFORD RD (200 FT S OF AUBURN RD)
SPRINGETTSBURY TOWNSHIP	WYNWOOD RD & FIFTH AVE
SPRINGETTSBURY TOWNSHIP	336 WYNWOOD RD & KINGSTON RD (NE COR)
SPRINGETTSBURY TOWNSHIP	COR. OF KIRKHAM DR & OLD ORCHARD RD
SPRINGETTSBURY TOWNSHIP	COR. OF EDENBRIDGE RD& EDGEWOOD RD
SPRINGETTSBURY TOWNSHIP	3364 APPLEFORD WAY
SPRINGETTSBURY TOWNSHIP	EDENBRIDGE RD & CRANMERE LN
SPRINGETTSBURY TOWNSHIP	COR. OF KINGSTON RD &FOLKSTONE CT
SPRINGETTSBURY TOWNSHIP	COR. OF HARROWGATE RD& GATEHOUSE RD(W COR.)
SPRINGETTSBURY TOWNSHIP	535 GATEHOUSE LN EAST, 500' N OF HARROWGATE
SPRINGETTSBURY TOWNSHIP	GATEHOUSE LN,1000' N OF W COR. HARROWGATE
SPRINGETTSBURY TOWNSHIP	300 FOLKSTONE WAY
SPRINGETTSBURY TOWNSHIP	280 EDGEWOOD RD
SPRINGETTSBURY TOWNSHIP	EDGEWOOD RD, 1000 FT S OF KINGSTON RD
SPRINGETTSBURY TOWNSHIP	SE COR RIDGEWOOD & TULIP TREE (PLYWOOD)
SPRINGETTSBURY TOWNSHIP	NE COR LYNWOOD RD & PINEHURST RD (PLYWOOD/HOSE)
SPRINGETTSBURY TOWNSHIP	MILLS ST & FIFTH AVE
SPRINGETTSBURY TOWNSHIP	323 LYNDHURST RD
SPRINGETTSBURY TOWNSHIP	3276 DORSET LN, 250' N OF LYNWOOD LN (HOSE)
SPRINGETTSBURY TOWNSHIP	328 GREYSTONE RD
SPRINGETTSBURY TOWNSHIP	CHRONISTER ST,280 FT E OF EDEN RD
SPRINGETTSBURY TOWNSHIP	SE COR PARK AVE & RIDGE RD
SPRINGETTSBURY TOWNSHIP	WHITEFORD RD & EBERTS LN (SE COR) (PLYWOOD)
SPRINGETTSBURY TOWNSHIP	1440 WHITEFORD RD AT GRAHAM ST
SPRINGETTSBURY TOWNSHIP	1590 WHITEFORD RD
SPRINGETTSBURY TOWNSHIP	WS NORTH HILLS RD OPP1951 "BIBLE CHURCH"
SPRINGETTSBURY TOWNSHIP	WS NORTH HILLS RD OPP1905 "MIDDLE SCHOOL"
SPRINGETTSBURY TOWNSHIP	SE COR RIDGEWOOD RD &HERMAN CT
SPRINGETTSBURY TOWNSHIP	EAST ST & TOPPER ST
SPRINGETTSBURY TOWNSHIP	SS HILLSIDE COURT CIRCLE CUL-DE-SAC
SPRINGETTSBURY TOWNSHIP	2472 PLEASANT VIEW (NOTIFY POOL CLOSE VALVE)
SPRINGETTSBURY TOWNSHIP	ACROSS FROM 670 SKYLINE DR
SPRINGETTSBURY TOWNSHIP	NW COR PARKVIEW DR & CLEARVIEW DR
SPRINGETTSBURY TOWNSHIP	ES CLEARVIEW AT END NOF PARKVIEW
SPRINGETTSBURY TOWNSHIP	YORKLYN GATE,200 FT NOF MARKET ST
SPRINGETTSBURY TOWNSHIP	SS LINCOLN HWY, 300 FT E OF YORKLYN GATE
SPRINGETTSBURY TOWNSHIP	EASTWOOD DR - 300 FT E OF RALEIGH DR
SPRINGETTSBURY TOWNSHIP	2015 EASTWOOD DR
SPRINGETTSBURY TOWNSHIP	SUNDALE DR N OF MERIDAN
SPRINGETTSBURY TOWNSHIP	CAMBRIDGE RD & BRIGHTON DR
SPRINGETTSBURY TOWNSHIP	DURHAM RD & ALTON LN
SPRINGETTSBURY TOWNSHIP	CAMBRIDGE RD & HARTFORD RD
SPRINGETTSBURY TOWNSHIP	INTERSECTION OF HARTFORD RD & MILFORD LANE
SPRINGETTSBURY TOWNSHIP	ROSELYN DR & LYNBROOK DR N
SPRINGETTSBURY TOWNSHIP	250 LYNBROOK DR N
SPRINGETTSBURY TOWNSHIP	998 S RUSSELL ST
SPRINGETTSBURY TOWNSHIP	4261 WEBSTER DR
SPRINGETTSBURY TOWNSHIP	CALDWELL CT & LIVINGSTON DR
SPRINGETTSBURY TOWNSHIP	SS SILVERSPUR DR 200 FT E OF RITA RD
SPRINGETTSBURY TOWNSHIP	2755 KINGSTON RD,400 FT W OF CORTLEIGH
SPRINGETTSBURY TOWNSHIP	QUAKER DR & KINGSTON RD
SPRINGETTSBURY TOWNSHIP	QUAKER DR & BEACON ST
SPRINGETTSBURY TOWNSHIP	SW COR. OF CORTLEIGH & ARDMORE
SPRINGETTSBURY TOWNSHIP	660 CORTLEIGH DR, 200 FT S OF ARDMORE
SPRINGETTSBURY TOWNSHIP	CHESAPEAKE & DURHAM RD (NW COR)
SPRINGETTSBURY TOWNSHIP	2945 DEARBORN AT LOT 714 (NS)
SPRINGETTSBURY TOWNSHIP	SILVERSPUR DR,75 FT SOF STONY BROOK DR
SPRINGETTSBURY TOWNSHIP	1800 INDUSTRIAL HWY (SS) "WALTON & CO"
SPRINGETTSBURY TOWNSHIP	AT DRIVE WAY TO K-MART ON HAINES RD
SPRINGETTSBURY TOWNSHIP	3230 FORREST LN, 427'E OF PINEHURST RD
SPRINGETTSBURY TOWNSHIP	MAYWOOD RD,500' S OF BEACON RD-DO NOT FLUSH
SPRINGETTSBURY TOWNSHIP	415 MERIDIAN LN (ES)
SPRINGETTSBURY TOWNSHIP	441-451 HUNTING PARK LN (ES)
SPRINGETTSBURY TOWNSHIP	2690 CARNEGIE RD, WEST OF SUNDALE
SPRINGETTSBURY TOWNSHIP	CORTLEIGH DR & FIFTH AVE (NW COR) (HOSE)
SPRINGETTSBURY TOWNSHIP	KINGSTON RD 230 FT N OF CARNEGIE RD
SPRINGETTSBURY TOWNSHIP	4081 ALLISON DR AT E PROPERTY LINE
SPRINGETTSBURY TOWNSHIP	4007 ROBINWOOD RD AT E PROPERTY LINE
SPRINGETTSBURY TOWNSHIP	N E COR. FORREST LN &PLYMOUTH RD
SPRINGETTSBURY TOWNSHIP	S W COR. FORREST LN &CORTLEIGH DR
SPRINGETTSBURY TOWNSHIP	1801 MT ROSE AVE AT DRIVE TO YWC DIST YARD

CUST_NAME	HYDRANT_LOCATION
SPRINGETTSBURY TOWNSHIP	EDGEWOOD RD,780 FT S OF LYNWOOD LANE
SPRINGETTSBURY TOWNSHIP	1335 CANTERBURY LN
SPRINGETTSBURY TOWNSHIP	2125 EDEN RD, AT PARADISE RD (NS)
SPRINGETTSBURY TOWNSHIP	1151 KALREDA RD,800 FT E OF FINEVIEW DR
SPRINGETTSBURY TOWNSHIP	N W COR. HILLTOP DR &PAULSON DR
SPRINGETTSBURY TOWNSHIP	ES SHERMAN ST @ SPRINGETTSBURY SEWAGE PLANT
SPRINGETTSBURY TOWNSHIP	ES N SHERMAN ST "FIRESTATION" S OF PARADISE
SPRINGETTSBURY TOWNSHIP	EASTERN BLVD & MOUL ST (NE COR)
SPRINGETTSBURY TOWNSHIP	EASTERN BLVD & NORTHERN WAY (MEDIAN)
SPRINGETTSBURY TOWNSHIP	3600 STONERIDGE (RUN END MEADOW LN) (HOSE)
SPRINGETTSBURY TOWNSHIP	STONE RIDGE RD & CHELTENHAM RD
SPRINGETTSBURY TOWNSHIP	PEBBLE RIDGE DR & HARROWGATE IN PENN OAKS S.
SPRINGETTSBURY TOWNSHIP	BECKET & HARROWGATE IN PENN OAKS S
SPRINGETTSBURY TOWNSHIP	NW COR. ARDMOR & BROXTON LN IN HAINES ACRES
SPRINGETTSBURY TOWNSHIP	955 MELROSE LN
SPRINGETTSBURY TOWNSHIP	HICKORY HILL RD,400 FT N OF CAROL RD
SPRINGETTSBURY TOWNSHIP	S E COR. ROUND HILL RD & COURTLEIGH DR
SPRINGETTSBURY TOWNSHIP	OAKHAM DR,250 FT S OFCRANMERE LANE
SPRINGETTSBURY TOWNSHIP	INTERSECTION OF STONEWOOD RD & WOODLYN TERR
SPRINGETTSBURY TOWNSHIP	NS BOXWOOD LN "LOX-BOX, COR BOX, BORGER"
SPRINGETTSBURY TOWNSHIP	SW COR MARKET ST & STONEWOOD RD
SPRINGETTSBURY TOWNSHIP	2515 MT ROSE AVE (@EAGLES NEST REST)
SPRINGETTSBURY TOWNSHIP	SW CORNER OF GREENSPRING DR & E PROSPECT RD
SPRINGETTSBURY TOWNSHIP	SE COR. OF SAGAMORE DR & SAN GABRIEL DR
SPRINGETTSBURY TOWNSHIP	STONEWOOD RD,100' N OF ROBINWOOD
SPRINGETTSBURY TOWNSHIP	3180 ROUND HILL RD-200' E OF WOODBRIDGE
SPRINGETTSBURY TOWNSHIP	185 MEMORY LN (ES) FULTON BANK
SPRINGETTSBURY TOWNSHIP	KINGSTON RD BTWN 3440& 3450
SPRINGETTSBURY TOWNSHIP	EASTERN BLVD & MARSHALL ST (NW COR)
SPRINGETTSBURY TOWNSHIP	NS 1455 COFFEE MILL LN, 465' E OF EAST ST
SPRINGETTSBURY TOWNSHIP	NW COR. OF CAMPBELL RD & ORCHARD RD
SPRINGETTSBURY TOWNSHIP	2700 MOUNT ROSE AVE (@HERITAGE HILLS GOLF RESORT
SPRINGETTSBURY TOWNSHIP	KINGSTON RD,170 E OF EDENBRIDGE RD
SPRINGETTSBURY TOWNSHIP	ES HAWTHORNE RD 600' S OF RIDGEWOOD RD
SPRINGETTSBURY TOWNSHIP	BET. 4145 & 4155 CAMBERLAY DR
SPRINGETTSBURY TOWNSHIP	NE COR. STONE RUN DR & GREYWOOD DR
SPRINGETTSBURY TOWNSHIP	4289 LIVINGSTONE DR
SPRINGETTSBURY TOWNSHIP	CONCORD RD 1000' N OFMT ZION RD (PRISON)
SPRINGETTSBURY TOWNSHIP	3741 SILVERWOOD DR (E.S.)
SPRINGETTSBURY TOWNSHIP	IN FRONT OF 3753 CAYUGA LANE
SPRINGETTSBURY TOWNSHIP	N E COR. CIMMERON RD & CAYUGA LN
SPRINGETTSBURY TOWNSHIP	CRANMERE LANE & HARROWGATE (SE COR)
SPRINGETTSBURY TOWNSHIP	INDUSTRIAL HWY & NORTHERN WAY (SW COR)
SPRINGETTSBURY TOWNSHIP	SS OF INDUSTRIAL HWY APPROX 800 FT E OF MEMORY LN
SPRINGETTSBURY TOWNSHIP	CAMP BETTY WASH. RD, 300' S OF MT ROSE AVE (ALDENTE RESTR)
SPRINGETTSBURY TOWNSHIP	SE COR SHERIDAN & HAMMOND RDS
SPRINGETTSBURY TOWNSHIP	IN FRONT OF 660 MARLOW DR
SPRINGETTSBURY TOWNSHIP	3771 SILVERWOOD DR-PENN OAKS SOUTH
SPRINGETTSBURY TOWNSHIP	SW COR MT ROSE & HARTFORD (HOSE)
SPRINGETTSBURY TOWNSHIP	2290 INDUSTRIAL HWY, 950' W OF MEMORY LN
SPRINGETTSBURY TOWNSHIP	AT EXTON LANE AND KIRKHAM DR NW CORNER
SPRINGETTSBURY TOWNSHIP	TAUNTON DR 700' S OF CRANMERE LN
SPRINGETTSBURY TOWNSHIP	SE CORNER OF PEBBLE RIDGE RD & ETON LN
SPRINGETTSBURY TOWNSHIP	3425 BLACKFRIAR, 300'W OF ETON LN
SPRINGETTSBURY TOWNSHIP	NE COR 3901 SANDRA & HOLBROOK
SPRINGETTSBURY TOWNSHIP	NE COR 3981 SANDRA & NORHURST
SPRINGETTSBURY TOWNSHIP	SW COR STONY BROOK & NORHURST
SPRINGETTSBURY TOWNSHIP	IN FRONT OF 1001 CANFORD ST
SPRINGETTSBURY TOWNSHIP	950 NORTH HILLS RD NEAR FRED GREGG BUICK
SPRINGETTSBURY TOWNSHIP	PARADISE RD W OF RIDGE (RUN END ON RIDGE)
SPRINGETTSBURY TOWNSHIP	WS STONEWOOD RD, "COOPER TOOL WAREHOUSE"
SPRINGETTSBURY TOWNSHIP	KINGSTON CT AT CUL-DE-SAC
SPRINGETTSBURY TOWNSHIP	NW COR 1545 11TH AVE & 11TH AVE -YORK NISSAN
SPRINGETTSBURY TOWNSHIP	EDEN RD & US 30 ASSO WHOL & GIAMBALVO PONTIA
SPRINGETTSBURY TOWNSHIP	S W COR. RIMROCK RD &SILVERWOOD DR
SPRINGETTSBURY TOWNSHIP	HERITAGE DR & CANDLEWYCK CT (SW COR)
SPRINGETTSBURY TOWNSHIP	SS 3836 KINGS ARM LN
SPRINGETTSBURY TOWNSHIP	S E COR. COMPTON & LONG POINT DR
SPRINGETTSBURY TOWNSHIP	EASTERN BLVD, 150' E OF KINGSTON RD
SPRINGETTSBURY TOWNSHIP	ON NORTHWEST COR OF PLYMOUTH & CAROL ROADS
SPRINGETTSBURY TOWNSHIP	SE COR 3861 SILVER SPUR DR & TARPLEY DR W
SPRINGETTSBURY TOWNSHIP	SW COR SILVER SPUR DR& TARPLEY DR E
SPRINGETTSBURY TOWNSHIP	EASTERN BLVD & BLOOMINGDALE AVE (SE COR)
SPRINGETTSBURY TOWNSHIP	EASTERN BLVD & COMMONS DR (SE COR)

CUST_NAME	HYDRANT_LOCATION
SPRINGETTSBURY TOWNSHIP	MT ZION RD & CONCORD RD (NW COR)
SPRINGETTSBURY TOWNSHIP	SS CONCORD RD 200' W OF HEINDEL RD
SPRINGETTSBURY TOWNSHIP	ON CONCORD RD APROX 500' W PLEASANT ACRES RD
SPRINGETTSBURY TOWNSHIP	AT INTERSECTON THUNDER HILL & CIMMERON RDS
SPRINGETTSBURY TOWNSHIP	ES 245 PLEASANT ACRESRD S OF CONCORD
SPRINGETTSBURY TOWNSHIP	SS 650 WOODSIDE RD
SPRINGETTSBURY TOWNSHIP	ON WS DAVIES DR APPROX 500' S OF CONCORD RD
SPRINGETTSBURY TOWNSHIP	SS 3620 KINGSTON BTWNREGENCY & CHELTENHAM
SPRINGETTSBURY TOWNSHIP	SUNDALE DR & HUNTING PARK LN (SW COR)
SPRINGETTSBURY TOWNSHIP	NS 3561 CIMMERON BTWNRIMROCK & THUNDERHILL
SPRINGETTSBURY TOWNSHIP	SS INDUSTRIAL HWY 500' E OF MORNINGSIDE DR
SPRINGETTSBURY TOWNSHIP	WS HARTFORD RD 1100' S OF MT ROSE AVE
SPRINGETTSBURY TOWNSHIP	SS 3413 CONCORD (ON ROAD TO JUVENILE HOME)
SPRINGETTSBURY TOWNSHIP	ES 3640 & 3648 REGENCY LN 500' S OF CRANMERE
SPRINGETTSBURY TOWNSHIP	ES 3640 & 3648 CHELTENHAM 600' S OF REGENCY
SPRINGETTSBURY TOWNSHIP	WS 601 DENNY LA CUL-DE-SAC
SPRINGETTSBURY TOWNSHIP	NW COR DENNY LN & PILGRIM DR
SPRINGETTSBURY TOWNSHIP	2561 GREENSPRINGS BTWN HERITAGE & HARTFORD
SPRINGETTSBURY TOWNSHIP	EASTERN BLVD (MEDIAN STRIP) @ SILVER SCREEN DR
SPRINGETTSBURY TOWNSHIP	CINEMA DR AT THE DRIVEWAY OF 3611 E MARKET ST (STRIP MALL)
SPRINGETTSBURY TOWNSHIP	NW COR E MARKET ST & ROAD HOUSE DR
SPRINGETTSBURY TOWNSHIP	2810 E MARKET ST, (SS) ARBY'S
SPRINGETTSBURY TOWNSHIP	PINEHURST RD & E MARKET ST (SE COR)
SPRINGETTSBURY TOWNSHIP	E MARKET ST, (SS) 250' E OF HAINES RD (WEIS MKT)
SPRINGETTSBURY TOWNSHIP	NE COR OF CAMPBELL RD& PEACH ORCHARD HOLLOW
SPRINGETTSBURY TOWNSHIP	WS OF CAMPBELL RD (APPR 500'N OF BRITAIN DR
SPRINGETTSBURY TOWNSHIP	NW COR ENGLISH WAY & GREYWOOD DR
SPRINGETTSBURY TOWNSHIP	NW COR OF GRANT DR, SOF SHERIDAN RD
SPRINGETTSBURY TOWNSHIP	417 GRANT DR (BETW LOTS 29 & 30)
SPRINGETTSBURY TOWNSHIP	435 GRANT DR (250' W OF SHERIDAN RD)
SPRINGETTSBURY TOWNSHIP	4198 BRITAIN DR
SPRINGETTSBURY TOWNSHIP	NW COR OF ENGLISH WAY& BRITAIN DR
SPRINGETTSBURY TOWNSHIP	CAMPBELL RD & PEACH ORCHARD HOL (SE COR)
SPRINGETTSBURY TOWNSHIP	NW COR OF CAMPBELL RD& SPRING HILL DR
SPRINGETTSBURY TOWNSHIP	WS WITMER RD (APP 870'S OF SPRING HILL DR
SPRINGETTSBURY TOWNSHIP	4248 ORCHARD HILL DR (BTWN LOTS 8 & 9)
SPRINGETTSBURY TOWNSHIP	NE COR OF LOCUST GROVE RD & FIELDSTONE CT
SPRINGETTSBURY TOWNSHIP	120 MARBLE CT
SPRINGETTSBURY TOWNSHIP	SE CRNER FIELDSTONE CT & ROUND PEBBLE COURT
SPRINGETTSBURY TOWNSHIP	SE COR OF LOCUST GROVE RD & MARBLE CT
SPRINGETTSBURY TOWNSHIP	NW CORNER OF REX DR & GREYSTONE RD
SPRINGETTSBURY TOWNSHIP	NW CORNER OF WYNWOOD RD & REX DR
SPRINGETTSBURY TOWNSHIP	418 WYNWOOD RD
SPRINGETTSBURY TOWNSHIP	504-506 WYNWOOD RD (NS)
SPRINGETTSBURY TOWNSHIP	ES OF INNOVATION DR (APPROX. 500 S OF E MARKET ST)
SPRINGETTSBURY TOWNSHIP	ES OF INNOVATION DR IN CUL-DE-SAC
SPRINGETTSBURY TOWNSHIP	CINEMA DRIVE, 150 FT S OF WESTERN DR (WS)
SPRINGETTSBURY TOWNSHIP	WEST SIDE OF CINEMA DR (200' S OF STONE RIDGE RD)
SPRINGETTSBURY TOWNSHIP	NS OF MUNDIS MILL RD (APPROX 150' E OF SHERIDAN RD)
SPRINGETTSBURY TOWNSHIP	NS OF MUNDIS MILL RD (APPROX. 350' W OF SHERIDAN RD)
SPRINGETTSBURY TOWNSHIP	NE CRNER OF MUNDIS MILL RD & GREEN RIDGE LN @ CENTRAL HS
SPRINGETTSBURY TOWNSHIP	3912 - 3919 EAST SLOWAY CIR (ES CUL-DE-SAC)
SPRINGETTSBURY TOWNSHIP	MUNDIS MILL RD, N.S., 250 FT WEST OF N. SHERMAN ST.
SPRINGETTSBURY TOWNSHIP	MUNDIS MILL RD & GLEN HOLLOW RD (N.E. COR)
SPRINGETTSBURY TOWNSHIP	N SHERMAN ST, (E.S.) 500 FT N OF MT ZION RD
SPRINGETTSBURY TOWNSHIP	3 - 5 WELLESLEY COURT (N.S.)
SPRINGETTSBURY TOWNSHIP	CHERRY BLOSSOM CT & MOUNTAIN LAUREL LN (NW COR)
SPRINGETTSBURY TOWNSHIP	645 CHERRY BLOSSOM COURT
SPRINGETTSBURY TOWNSHIP	CHERRY BLOSSOM CT & MOUNTAIN LAUREL LN (N.E. COR.)
SPRINGETTSBURY TOWNSHIP	565-585 CHERRY BLOSSOM COURT
SPRINGETTSBURY TOWNSHIP	HARVEST HILL DR & WITMER RD (NW COR)
SPRINGETTSBURY TOWNSHIP	TORRINGTON DR & EASTERN BLVD (SW COR)
SPRINGETTSBURY TOWNSHIP	3700 SKIPTON CIR (IN CUL-DE-SAC)
SPRINGETTSBURY TOWNSHIP	3706 - 3708 BEDFORDSHIRE DR (SS)
SPRINGETTSBURY TOWNSHIP	3716 - 3718 BEDFORDSHIRE DR (SS)
SPRINGETTSBURY TOWNSHIP	STONEFIELD CIR & TORRINGTON DR (SW COR)
SPRINGETTSBURY TOWNSHIP	WEST SLOWAY CIR & TORRINGTON DR (NW COR)
SPRINGETTSBURY TOWNSHIP	TORRINGTON DR & EASTERN BLVD (SE COR) EAST INTERS.
SPRINGETTSBURY TOWNSHIP	218 - 220 TORRINGTON DR (SS)
SPRINGETTSBURY TOWNSHIP	BEDFORDSHIRE DR & EASTERN BLVD (SW COR)
SPRINGETTSBURY TOWNSHIP	BEDFORDSHIRE DR & EASTERN BLVD (SE COR)
SPRINGETTSBURY TOWNSHIP	711 - 731 MOUNTAIN LAUREL LANE
SPRINGETTSBURY TOWNSHIP	3950-3970 BLOSSOM VALLEY DR. (N.S.)
SPRINGETTSBURY TOWNSHIP	SE CORNER OF LOCUST GROVE RD & WILSHIRE DRIVE (UPPER)

CUST_NAME	HYDRANT_LOCATION
SPRINGETTSBURY TOWNSHIP	400 - 402 LEE CT (SS)
SPRINGETTSBURY TOWNSHIP	408 & 409 LEE CT - BETWEEN
SPRINGETTSBURY TOWNSHIP	FADING WAY AT CUL-DE-SAC (SS)
SPRINGETTSBURY TOWNSHIP	DAVIES DR & HEINDEL RD (SW COR)
SPRINGETTSBURY TOWNSHIP	DAVIES DR, 600 FT SOUTH OF HEINDEL RD (WS) YCEOC
SPRINGETTSBURY TOWNSHIP	3300 E MARKET ST - REAR OF RITE AID (LONGSTOWN RD)
SPRINGETTSBURY TOWNSHIP	SW CORNOR OF WALLACE ST & KENT RD
SPRINGETTSBURY TOWNSHIP	NORTHERN WAY 300 FT S OF EASTERN BLVD
SPRINGETTSBURY TOWNSHIP	ES OF COMMONS DR 400 FT N OF EASTERN BLVD
SPRINGETTSBURY TOWNSHIP	WS OF HAINES RD (1210 HAINES RD)
SPRINGETTSBURY TOWNSHIP	CHADSWORTH WAY BETWEEN LOTS 92 & 93
SPRINGETTSBURY TOWNSHIP	CIRCLE ON CHADSWORTH WAY (N COR)
SPRINGFIELD TWP	S MAIN ST - BOX 241 (WS) 240' S OF BECK RD
SPRINGFIELD TWP	426 SCHOOL ST (WS) BTWN FRANKLIN & SALEM
SPRINGFIELD TWP	SWEITZER CT & SCHOOL RD (SW COR)
SPRINGFIELD TWP	572 SCHOOL RD (NS) BTWN ENSMINGER
SPRINGFIELD TWP	ENSMINGER DR & SCHOOL RD (NE COR)
SPRINGFIELD TWP	661 ENSMINGER DR (SS) BTWN OAKWOOD CT & SCHOOL
SPRINGFIELD TWP	6559 LEADER DR, 325' N OF SALEM CT
SPRINGFIELD TWP	6397 LEADER DR (NS) 700' E OF SEVEN VALLEYS RD
SPRINGFIELD TWP	51 BECK RD 325' W OF OLD TRAIL
SPRINGFIELD TWP	VALLEY RD & REYNOLDS MILL RD (NE COR)
SPRINGFIELD TWP	VALLEY RD & GLATFELTERS STATION RD (SW COR)
SPRINGFIELD TWP	SUSQUEHANNA TRAIL S & SPRINGFIELD LN E (SW COR)
SPRINGFIELD TWP	SUSQUEHANNA TRAIL S & RIDGE VIEW RD (NW COR)
SPRINGFIELD TWP	SEMINOLE DR & SENECA RIDGE DR (SW COR)
SPRINGFIELD TWP	SENECA RIDGE DR & CHEYENNE DR (SW COR)
SPRINGFIELD TWP	SENECA RIDGE (ES) 100' N OF CHEYENNE
SPRINGFIELD TWP	SUSQUEHANNA TRAIL SOUTH (WS) 500' S OF CHURCH ST
SPRINGFIELD TWP	BETWEEN 7150 & 7170 SENECA RIDGE DR
SPRINGFIELD TWP	BTWN 9343 & 9361 ON ESPRINGFIELD RD
SPRINGFIELD TWP	ON SS OF E SPRINGFIELD APP 200'E OF SUMMIT D
SPRINGFIELD TWP	ON NW COR OF SUMMIT DR & LINDY RD
SPRINGFIELD TWP	NS OF LINDY RD BTWN 116 & 140 LINDY RD(USE 2 HOSES)
SPRINGFIELD TWP	SS RIDGEVIEW RD (BTWN117 & 137 RIDGEVIEW RD
SPRINGFIELD TWP	SS RIDGEVIEW RD ACROSS FROM 424
SPRINGFIELD TWP	NS CLAREMONT DR BTWN9899 LOOP RD & CLAREMT
SPRINGFIELD TWP	NS OF CLAREMONT DR BTWN 126 & 146 CLAREMONT
SPRINGFIELD TWP	NS COR OF STRATTON DR& OAKWOOD DR
SPRINGFIELD TWP	OAKWOOD DR & ASHWOOD DR (SW COR)
SPRINGFIELD TWP	BECK RD & MONARCH DR (NW COR)
SPRINGFIELD TWP	MONARCH DR & ENSMINGER DR (NW COR)
SPRINGFIELD TWP	GRAND LAKE DR & PINEWILD RD (SW COR)
SPRINGFIELD TWP	7651 GRAND LAKE DR (ES)
SPRINGFIELD TWP	PINEWILD RD & GRAND OAK WAY (NE COR)
SPRINGFIELD TWP	COUNTRY SIDE RD & MORNINGSIDE WAY (SW COR)
SPRINGFIELD TWP	PLAYER BLVD & LAKE REDMAN CT (NE COR)
SPRINGFIELD TWP	GLEN ARBOR CT & PLAYER BLVD (SW COR)
SPRINGFIELD TWP	7597 PLAYER BLVD (ES)
SPRINGFIELD TWP	COUGAR POINTE CIRCLE & COUNTRY SIDE RD (NW COR)
SPRINGFIELD TWP	SILVER MAPLE CIRCLE WEST & COUNTRY SIDE RD (NE COR)
SPRINGFIELD TWP	ALTA VISTA WAY & COUNTRY SIDE ROAD (NW COR)
SPRINGFIELD TWP	1175 ALTA VISTA WAY (SS)
SPRINGFIELD TWP	DIAMOND RUN CT & FAIRWAY CT (NW COR)
SPRINGFIELD TWP	8552 - 8570 DIAMOND RUN CT (WS)
SPRINGFIELD TWP	7654 SENECA RIDGE DR BTWN LOTS 60 & 61
SPRINGFIELD TWP	W ORE ST APPROX 375 FT W OF PLAYER BLVD
SPRINGFIELD TWP	S MAIN ST & SCHOOL ST -(SW COR)
STARBUCKS COFFEE CO	NW COR 3000 ESPRESSO WAY & STARBUCKS E DRIVE
STARBUCKS COFFEE CO	3000 ESPRESSO WAY & STARBUCKS W DR (NE COR)
STONEBRIDGE PARK (APPLE RETAIL PROP)	985 FAR HILLS - STONEBRIDGE PLAZA - NS OF R-OF-W (NW COR)
STONEGATE	1216 STONEHAVEN WAY (SS) REGENTS GLEN
STONEGATE	931 - 935 BRECHIN LN (ES) REGENTS GLEN
STONEGATE	1256 - 1260 RANNOCH LN (SS) REGENTS GLEN
STONEGATE	926 - 930 STONEHAVEN WAY (WS) REGENTS GLEN
STONEGATE	1285 STONEHAVEN WAY (SS) REGENTS GLEN
STONEGATE	1256 - 1260 ELDERSLIE LN (SS) REGENTS GLEN
SUSQUEHANNA CONDOMINIUM ASSOCIATION, INC	N GRANT ST & W GAS AVE (SW COR)
THE ENCLAVE AT HUNTER CREEK HOA	100 KENTWELL DR (NORTH OF) W.S.
THE ENCLAVE AT HUNTER CREEK HOA	OPP. 1065 KENTWELL DRIVE (ES)
THE WOLF ORGANIZATION	PFALTZGRAFF R-OF-W (ES) 1500' S OF E BERLIN RD
TOPFLIGHT CORP	277 COMMERCE DR (ES) "TOPFLIGHT"
TOWNPLACE SUITES BY MARRIOTT	BUTTERFLY COMMONS RD @ MARRIOTT SUITES
UNION TWP	BENDER RD & HANOVER RD-RT 116 (NW COR)

CUST_NAME	HYDRANT_LOCATION
UNION TWP	HOSTETTER RD, 400 FT S OF LITTLESTOWN RD (WS)
UNION TWP	SELL'S STATION RD, 1250 FT S OF 791 SELL'S STATION RD (WS)
UNION TWP	CREEK VIEW DR & SELL'S STATION RD (NE COR)
UNION TWP	SELL'S STATION RD - 400 FT N OF HANOVER PIKE (WS)
UNION TWP	PINE GROVE RD & HANOVER PIKE (SW COR)
UNION TWP	255 PINE GROVE RD (WS)
UNION TWP	353 - 395 PINE GROVE RD (SS)
UNION TWP	620 PINE GROVE RD (NS)
UNION TWP	BART'S CHURCH RD & PINE GROVE RD (NW COR)
UNION TWP	190 PINETOWN RD (NS)
UNION TWP	PINETOWN RD & OLD WESTMINISTER RD (NW COR)
UNION TWP	HOSTETTER RD & HOOVER RD (SW COR)
UPMC PINNACLE MEMORIAL	COMMONWEALTH DR & INNOVATION DR - UMPC
UPMC PINNACLE MEMORIAL	COMMONWELTH DR (END OF CUL-DE-SAC) - UMPC
UPMC PINNACLE MEMORIAL	INNOVATION DR (BTWN S & SW CAMPUS ACCESS RD)
UPMC PINNACLE MEMORIAL	INNOVATION DR (BTWN SW NW CAMPUS ACCESS RD) - UMPC
UPMC PINNACLE MEMORIAL	SOUTH ENTR 50 FT N TO EASTERN PARKING LOT WS OF YWC EASEMENT - UMPC
UPMC PINNACLE MEMORIAL	50 FT S OF EASTERN CAMPUS ACCESS RD (PKG LOT) WS OF YWC EASEMENT - UMPC
UPMC PINNACLE MEMORIAL	150 FT N OF S CURB LINE IN WEST PARKING LOT ES OF YWC EASEMENT- UMPC
UPMC PINNACLE MEMORIAL	NS OF NW CAMPUS ACCESS 315 FT E OF OLD MEMORIAL WAY - UMPC
UPMC PINNACLE MEMORIAL	200FT N OR NW INNOVATION DR - UMPC
UPMC PINNACLE MEMORIAL	OLD MEMORIAL WAY & HELI-PAD ROUND-ABOUT WEST SS OF YWC EASEMENT UMPC
US ARMY CORPS OF ENG	ARSENAL RD,E OF ARMY RESERVE TRAINING CNTR
VILLAS @ GREENLEIGH COMM ASSC.	HERITAGE LN & GREENLEIGH DR (SW)
VILLAS @ GREENLEIGH COMM ASSC.	1117 GREENLEIGH DR
VILLAS @ GREENLEIGH COMM ASSC.	1131 GREENLEIGH DR
VIREO RD WATER DIST	SW COR VIREO RD & ORIOLE DR
VIREO RD WATER DIST	SS WOODTHRUSH LA 900'W OF VIREO RD
VOITH HYDRO INC	SS E BERLIN RD, 400 FT W OF BANNISTER ST
WAL MART STORE 5469	1881 BALTIMORE PIKE (WALMART) SW COR
WAL MART STORE 5469	1881 BALTIMORE PIKE (WAL MART) NW COR
WAL MART STORE 5469	1881 BALTIMORE PIKE (WAL MART) SW COR
WAL MART STORE 5469	1881 BALTIMORE PIKE (WAL MART) SE COR (HOSE)
WEST MANCHESTER TWP	1950 W MARKET ST (SS) BTWN OXFORD & HOKES MILL
WEST MANCHESTER TWP	2600 W MARKET ST
WEST MANCHESTER TWP	W MARKET ST & WILLIAMS ST (SE COR)
WEST MANCHESTER TWP	2818 W MARKET ST (INTERNATIONAL TRUCK CTR)
WEST MANCHESTER TWP	3108 W MARKET ST - IN FRONT OF SERVICEMASTER
WEST MANCHESTER TWP	2026 W PHILA ST
WEST MANCHESTER TWP	STANTON ST & BERWICK ST (NW COR)
WEST MANCHESTER TWP	1930 FILBERT ST
WEST MANCHESTER TWP	FILBERT ST & OXFORD ST (NW COR)
WEST MANCHESTER TWP	ORANGE ST & BERWICK ST (SE COR)
WEST MANCHESTER TWP	114 N DIAMOND ST (WS) BTWN PHILA & FILBERT ST
WEST MANCHESTER TWP	N GOTWALT ST (WS) BWTN MARKET & PHILA
WEST MANCHESTER TWP	210 N GOTWALT ST
WEST MANCHESTER TWP	N FOREST ST & W PHILA ST (NE COR)
WEST MANCHESTER TWP	225 HILLSIDE TERR,690'SW OF BANNISTER ST EXT
WEST MANCHESTER TWP	OLD SALEM RD & S ADAMS ST (NE)
WEST MANCHESTER TWP	W PRINCESS ST (SS) 210' W OF ADAMS ST (HOSE)
WEST MANCHESTER TWP	W COLLEGE AVE & HIGHLAND AVE
WEST MANCHESTER TWP	1180 ZINNS QUARRY RD (SS)
WEST MANCHESTER TWP	NW COR 420 GOTWALT & SCOTT BTWN ORANGE&WORTH
WEST MANCHESTER TWP	SW COR. BANNISTER ST & FORREST ST
WEST MANCHESTER TWP	BANNISTER ST & FORREST ST
WEST MANCHESTER TWP	NE COR 301 FORREST & FILBERT ST (NOTIFY)
WEST MANCHESTER TWP	SW COR. BANNISTER ST & RIDGEWAY DR
WEST MANCHESTER TWP	SW COR TAXVILLE RD & MARION ST
WEST MANCHESTER TWP	NE COR CATHERINE ST & STEWART ST
WEST MANCHESTER TWP	SW COR MARGARET & MARION ST (HOSE)
WEST MANCHESTER TWP	WS 1030 TAXVILLE RD BTWN CATHERINE & RT 30
WEST MANCHESTER TWP	2289 CATHERINE ST & WALTER ST (NE COR) HOSE
WEST MANCHESTER TWP	323 N WILLIAMS ST
WEST MANCHESTER TWP	ES 201 WILLIAMS BTWN PHILA & FILBERT
WEST MANCHESTER TWP	N HIGHLAND AVE & WHITE ST (NE COR)
WEST MANCHESTER TWP	385 RICHARDSON RD BTWN BANNISTER ST-BERLIN R
WEST MANCHESTER TWP	BANNISTER ST & SUMNER ST - RUN END-BANNISTER ST
WEST MANCHESTER TWP	BANNISTER ST & DIAMOND ST (SE)
WEST MANCHESTER TWP	SS 1944 BANNISTER ST BTWN WHITE & ALTLAND
WEST MANCHESTER TWP	NW COR HESS RD & NORTH DR
WEST MANCHESTER TWP	W PHILADELPHIA ST & FAYETTE ST (NW COR)
WEST MANCHESTER TWP	S FORREST ST & MONROE ST (NE COR)
WEST MANCHESTER TWP	1219 W COLLEGE AVE (PLYWOOD)
WEST MANCHESTER TWP	W COLLEGE AVE & DEWEY ST (NE COR)

CUST_NAME	HYDRANT_LOCATION
WEST MANCHESTER TWP	860 TAXVILLE RD (WS) (HOSE)
WEST MANCHESTER TWP	SE COR. WHITE & OXFORD STS
WEST MANCHESTER TWP	SS 1950 ALTLAND AVE BTWN BANNISTER & DIAMOND
WEST MANCHESTER TWP	SW COR 1800 ALTLAND AVE & CLINTON
WEST MANCHESTER TWP	NS 1741 SMALL ST BTWNSUMNER & CLINTON
WEST MANCHESTER TWP	SS 1756 ALTLAND AVE BTWN SUMNER & CLINTON
WEST MANCHESTER TWP	SS 1648 ALTLAND AVE BTWN SUMNER & STEWARD
WEST MANCHESTER TWP	SW COR CARLISLE & SEWARD
WEST MANCHESTER TWP	ROOSEVELT AVE (WS) BTWN BELAIRE & MARBROOK
WEST MANCHESTER TWP	ZINNS QUARRY RD - 300 FT W OF DEWEY ST (SS)
WEST MANCHESTER TWP	NW CORNER ROOSEVELT AVE AND RT 30
WEST MANCHESTER TWP	WS 701 GREENWOOD RD BTWN BANNISTER & CATHERN
WEST MANCHESTER TWP	LEMON ST,300 FT W OF HOKES MILL RD
WEST MANCHESTER TWP	ROBIN RD & HULL DR
WEST MANCHESTER TWP	ROBIN RD & FINCH DR
WEST MANCHESTER TWP	LARK DR & DILL RD
WEST MANCHESTER TWP	SE COR LEONARD ST & BERWICK
WEST MANCHESTER TWP	NW COR WORTH ST & OXFORD
WEST MANCHESTER TWP	305 CANARY CIRCLE & CANARY COURT (SW COR)
WEST MANCHESTER TWP	HOKES MILL RD (ES) BTWN LEMON & ANDREW
WEST MANCHESTER TWP	FAHS ST & ROOSEVELT AVE (SW COR) W MAN TWP
WEST MANCHESTER TWP	1118 ROOSEVELT AVE OPP COMMUNITY PLACE
WEST MANCHESTER TWP	1104 ROOSEVELT AVE NEAR U-HAUL
WEST MANCHESTER TWP	ES 1407 CARLISLE AVE BTWN RT 30 & BROUGHERS
WEST MANCHESTER TWP	WS 1725 BARLEY RD BTWN STONEGATE & KENNETH
WEST MANCHESTER TWP	WS 1805 BARLEY RD 2NDHYD N OF TROLLEY RD
WEST MANCHESTER TWP	NS 1750 ASHLAND BTWN YORKTOWNE E YORKTOWNE W
WEST MANCHESTER TWP	NE COR KENNETH RD & WESTGATE DR
WEST MANCHESTER TWP	ES OF KENNETH RD,350 FT N OF TROLLEY RD
WEST MANCHESTER TWP	NS KENNETH RD BTWN YORKTOWN E & YORKTOWN W
WEST MANCHESTER TWP	1798 LOUCKS RD
WEST MANCHESTER TWP	NS 1628 YORKTOWNE BTWNASHLAND E & ASHLAND W
WEST MANCHESTER TWP	NW COR ON BANNISTER ST AT WELDON DR
WEST MANCHESTER TWP	SW COR ON WELDON DR AT WELDON CT
WEST MANCHESTER TWP	HOKE ST & W COLLEGE AVE (SE COR)
WEST MANCHESTER TWP	WS KENNETH RD 1ST HYDT N OF RT 30 BYPASS
WEST MANCHESTER TWP	NE COR KENNETH RD & NORMANDIE DR
WEST MANCHESTER TWP	NE CORNER OF COLONY RD & LOUCKS RD
WEST MANCHESTER TWP	N ADAMS ST & BANNISTER ST (NE COR) (RUN END CARLISLE)
WEST MANCHESTER TWP	OVERBROOK AVE & DREXEL ST (SE COR) (PLYWOOD)
WEST MANCHESTER TWP	S GOTWALT ST & MONROE ST (NE COR)
WEST MANCHESTER TWP	GILLESPIE DR N. LOT LINE OF SAFETY SALES CO
WEST MANCHESTER TWP	S. ZARFOSS DR & GULTON RD (NW COR)
WEST MANCHESTER TWP	NW COR CARLISLE RD & DELCO MARKET PLACE ENTRANCE
WEST MANCHESTER TWP	1550 TROLLEY RD (SS)
WEST MANCHESTER TWP	1881 LOUCKS RD
WEST MANCHESTER TWP	SW COR BARLEY RD & STONEGATE RD
WEST MANCHESTER TWP	1500 RODNEY RD
WEST MANCHESTER TWP	ON WS OF COLONY RD, 500 FT S OF TROLLEY RD
WEST MANCHESTER TWP	ES 1855 SHILOH DR BTWN NORMANDIE & HIGH
WEST MANCHESTER TWP	RODNEY RD BETWEEN KENNETH & LOUCKS RD.
WEST MANCHESTER TWP	1945 HIGH ST
WEST MANCHESTER TWP	1945 SHILOH DR
WEST MANCHESTER TWP	1953 STANTON ST (SS) OLD YORK TAPE LABEL
WEST MANCHESTER TWP	TRINITY RD (WS) 1000FT S OF WOLFS CHURCH RD
WEST MANCHESTER TWP	TRINITY RD (WS) 2000 FT S OF WOLF CHURCH RD
WEST MANCHESTER TWP	SS STONEGATE RD 350' S OF AZALEA CT
WEST MANCHESTER TWP	HOKES MILL RD & ANDREWS ST (S.W. COR) 2 HOSES
WEST MANCHESTER TWP	DIAMOND ST & W MARKET ST (NW COR)
WEST MANCHESTER TWP	1930 KENNETH RD IN FRONT OF SPRINGFIELD APTS
WEST MANCHESTER TWP	ON EAST BERLIN RD IN FRONT OF VOITH
WEST MANCHESTER TWP	N ZARFOSS & EAST BERLIN RD @ PFALTZGRAFF WAREHOUSE
WEST MANCHESTER TWP	SW CORNER OF BERLIN CT & BANNISTER ST
WEST MANCHESTER TWP	SS WHITE ST 850' EASTOF BANNISTER ST (COMMERCE PLAZA)
WEST MANCHESTER TWP	SS WHITE ST 1000' WEST OF CARLISLE RD
WEST MANCHESTER TWP	NS 4575 W MARKET, MILLERS AUTO
WEST MANCHESTER TWP	NS W MARKET, OPP EVERGREEN LA
WEST MANCHESTER TWP	NE COR AUSTIN LA & NORMANDIE DR
WEST MANCHESTER TWP	NW COR AUSTIN LA & CHARLESTON LA
WEST MANCHESTER TWP	ON ZIMMERMAN DR AT END OF MAIN BESIDE POOL
WEST MANCHESTER TWP	ON COR OF LINCOLNWAY DR & EVERGREEN LN
WEST MANCHESTER TWP	IN FRONT OF 155 MARGATE DR
WEST MANCHESTER TWP	215 MARGATE DR
WEST MANCHESTER TWP	OPP 4900 DARLINGTON DR 500' W OF RHONDA

CUST_NAME	HYDRANT_LOCATION
WEST MANCHESTER TWP	4705 DARLINGTON DR & HADLEIGH DR
WEST MANCHESTER TWP	HANOVER RD & DARLINGTON DR (NE COR)
WEST MANCHESTER TWP	WOLF'S CHURCH RD & HANOVER RD-RT 116 (NE COR)
WEST MANCHESTER TWP	HANOVER RD - RT 116 (WS) 1200' S OF WOLFS CHURCH RD
WEST MANCHESTER TWP	HANOVER RD - RT 116 (WS) 2400' S OF WOLF'S CHURCH RD
WEST MANCHESTER TWP	WOLF'S CHURCH RD & BAIR RD AT CEMETARY (NE COR)
WEST MANCHESTER TWP	WOLFS CHURCH RD & BAIRS RD AT CHURCH (SE COR)
WEST MANCHESTER TWP	WOLFS CHURCH RD (SS) 1000' E OF EAST BAIRS RD
WEST MANCHESTER TWP	WOLFS CHURCH RD & ALWINE AVE (SW COR)
WEST MANCHESTER TWP	WOLFS CHURCH RD (SS) 1000' W OF ALWINE AVE
WEST MANCHESTER TWP	WOLFS CHURCH RD (SS) 500' W OF MEYERS AVE
WEST MANCHESTER TWP	BAIRS RD (ES) 1200' S OF WOLFS CHURCH RD
WEST MANCHESTER TWP	BAIRS RD (ES) 2500' S LOT LINE
WEST MANCHESTER TWP	BAIRS RD (ES) AT SUNNYSIDE RD
WEST MANCHESTER TWP	885 BAIRS RD (ES)
WEST MANCHESTER TWP	868 SUNNYSIDE RD (SS)
WEST MANCHESTER TWP	STOVERSTOWN RD & SUNNYSIDE RD (NE COR)
WEST MANCHESTER TWP	STOVERSTOWN RD (NS) 1100' W OF SUNNYSIDE RD
WEST MANCHESTER TWP	STOVERSTOWN RD (NS) 700' E OF SMITH DR
WEST MANCHESTER TWP	SMITH DR (ES) 500' N OF STOVERSTOWN RD
WEST MANCHESTER TWP	SUNNYSIDE RD (WS) 1100' S OF STOVERSTOWN RD
WEST MANCHESTER TWP	KENNETH RD (WS) SOUTH OF RT 30 (HOSE)
WEST MANCHESTER TWP	RODNEY RD (SS) AT DRIVEWAY TO OLLIE'S
WEST MANCHESTER TWP	ON WS WESTGATE DR APPROX 875' N KENNETH RD
WEST MANCHESTER TWP	ES WELDON DR 1000' S OF BANNISTER N OF PHILA
WEST MANCHESTER TWP	W PHILADELPHIA ST & WELDON DR (NW COR)
WEST MANCHESTER TWP	62 WESTVIEW MANOR
WEST MANCHESTER TWP	26 WESTVIEW MANOR 300' E OF TAXVILLE RD
WEST MANCHESTER TWP	WS GREENWOOD RD 200' S OF MARION ST
WEST MANCHESTER TWP	ROBIN RD (ES) CUL-DE-SAC 450' E OF DUVALL AVE
WEST MANCHESTER TWP	DUVALL AVE & ROBIN RD (NE COR)
WEST MANCHESTER TWP	ES RIDGEFIELD CT CULDESAC
WEST MANCHESTER TWP	784 WELDON DR
WEST MANCHESTER TWP	770 WELDON DR
WEST MANCHESTER TWP	SE COR YORK CROSSING DR & CARLISLE RD
WEST MANCHESTER TWP	E S YORK CROSSING DR 500' S OF CARLISLE RD
WEST MANCHESTER TWP	NE COR KENNETH RD & TROLLEY RD
WEST MANCHESTER TWP	NE COR LOUCKS RD & RODNEY RD
WEST MANCHESTER TWP	NW COR S SALEM CHURCH RD & W MARKET ST
WEST MANCHESTER TWP	SW COR S SALEM CHURCHRD & BRYAN AVE
WEST MANCHESTER TWP	SW S SALEM CHURCH RD & RR TRACKS
WEST MANCHESTER TWP	WS S SALEM CHURCH RD 1100' N OF RR TRACKS
WEST MANCHESTER TWP	WS MANCHESTER CT (@END)
WEST MANCHESTER TWP	EAST BERLIN RD AT BANNISTER ST
WEST MANCHESTER TWP	ACROSS FROM 2080 LEMON ST
WEST MANCHESTER TWP	2655 - 2665 FRIENDS CIRCLE (NS)
WEST MANCHESTER TWP	ROSEBAY DR & ASTER DR (SE COR)
WEST MANCHESTER TWP	2634 JESSAMINE WAY
WEST MANCHESTER TWP	ROSEBAY DR & JESSAMINE WAY (WS)
WEST MANCHESTER TWP	ELDERBERRY WAY & ASTER DR (SE COR)
WEST MANCHESTER TWP	WINTERBERRY CT & ELDERBERRY WAY (SE COR)
WEST MANCHESTER TWP	2640 ROSEBAY DR (WS)
WEST MANCHESTER TWP	STOVERSTOWN RD (NS) 700' W OF BAIRS RD
WEST MANCHESTER TWP	ROBIN RD & DILL RD (NW COR)
WEST MANCHESTER TWP	2705 & 2715 FRIENDS CIR (NS)
WEST MANCHESTER TWP	PLAIN WAY & QUAKER CT (N W COR)
WEST MANCHESTER TWP	2750-2760 QUAKER COURT
WEST MANCHESTER TWP	ROLLING MEADOW CT (WS) IN CUL-DE-SAC
WEST MANCHESTER TWP	S FAYETTE ST & MONROE ST (SW COR)
WEST MANCHESTER TWP	MARION & RICHARD ST (SE COR) (HOSE)
WEST MANCHESTER TWP	EAST BERLIN RD & BAKER RD (SE COR)
WEST MANCHESTER TWP	EAST BERLIN RD - 1,800 FT E OF BAKER RD (SS)
WEST MANCHESTER TWP	EAST BERLIN RD - 2,700 FT W OF BAKER RD (SS)
WEST MANCHESTER TWP	EAST BERLIN RD, 400 FT E OF S. SALEM CHURCH RD (SS)
WEST MANCHESTER TWP	101 EVERGREEN LN (ES)
WEST MANCHESTER TWP	NW COR OF FAIRWAY DR AND BAKER RD (HOSE)
WEST MANCHESTER TWP	NE COR OF FAIRWAY DR & PUTTER'S COVE
WEST MANCHESTER TWP	NE COR OF PINEHURST PL AND FAIRWAY DR
WEST MANCHESTER TWP	NE COR OF WEDGEWOOD WAY & FAIRWAY DR
WEST MANCHESTER TWP	NW COR OF AUGUSTA CT & WEDGEWOOD WAY
WEST MANCHESTER TWP	2382 - 2372 WEDGEWOOD WAY (SS)
WEST MANCHESTER TWP	SS OF WEDGEWOOD WAY (BET 2302 & 2312 WEDGEWOOD WAY)
WEST MANCHESTER TWP	WS OF BAKER RD (BETWEEN 1820 & 1850 BAKER RD)
WEST MANCHESTER TWP	WSCOR AT 1980 BAKER RD

CUST_NAME	HYDRANT_LOCATION
WEST MANCHESTER TWP	NW COR OF WORTH ST & N CLINTON ST
WEST MANCHESTER TWP	LOUCKS RD - APPROX 200 FT W OF IVAN RD
WEST MANCHESTER TWP	W MARKET ST & ALWINE AVE (NS) LEE'S DINER
WEST MANCHESTER TWP	3333 W MARKET ST (NS)
WEST MANCHESTER TWP	AT 3935 W MARKET ST
WEST MANCHESTER TWP	4105 W MARKET ST
WEST MANCHESTER TWP	EMIGS MILL RD,300 FT N OF W MARKET ST
WEST MANCHESTER TWP	W MARKET ST, 260 FT EAST OF BRYAN AVE
WEST MANCHESTER TWP	W MARKET ST,740 FTWEST OF BRYAN AVE
WEST MANCHESTER TWP	BRIARWOOD CT,600 FTEAST OF BRYAN AVE
WEST MANCHESTER TWP	E SIDE OF RHONDA DR AT DARLINGTON DR
WEST MANCHESTER TWP	EAST SIDE OF RHONDA DR AT HADLEIGH DR
WEST MANCHESTER TWP	215 RHONDA DR
WEST MANCHESTER TWP	NW COR ZARFOSS DR & GILLESPIE DR
WEST MANCHESTER TWP	270 N ZARFOSS DR
WEST MANCHESTER TWP	WOLFS CHURCH RD & TRINITY RD (SW COR)
WEST MANHEIM TWP	BALTIMORE PIKE & SHORBS HILL RD (NE COR)
WEST MANHEIM TWP	2550 BALTIMORE PIKE
WEST MANHEIM TWP	BALTIMORE PIKE & UTZ DR
WEST MANHEIM TWP	BALTIMORE PIKE & PATWIL PL (ES)
WEST MANHEIM TWP	2888 BALTIMORE PIKE & TOLLGATE RD
WEST MANHEIM TWP	2941 BALTIMORE PIKE (WS) @ FIRE CO SOCIAL HALL
WEST MANHEIM TWP	3003 BALTIMORE PIKE @ FIREHOUSE
WEST MANHEIM TWP	3055 BALTIMORE PIKE (ES) LAST HYDRANT (HOSE)
WEST MANHEIM TWP	1601 BALTIMORE PIKE & SUNSET DR (ES)
WEST MANHEIM TWP	11 PUMPING STATION RD (SS)
WEST MANHEIM TWP	BALTIMORE PIKE & FAIRVIEW DR (SE COR)
WEST MANHEIM TWP	BRUNSWICK DR & BALTIMORE PIKE (NW COR)
WEST MANHEIM TWP	2000 BALTIMORE PIKE @ SCHOOL ENTRANCE (SE COR)
WEST MANHEIM TWP	BALTIMORE PIKE & COUNTRY LN (NE COR)
WEST MANHEIM TWP	BALTIMORE PIKE & FUHRMAN MILL RD
WEST MANHEIM TWP	2310 BALTIMORE PIKE
WEST MANHEIM TWP	130 SUNSET DR (ES)
WEST MANHEIM TWP	453 FAIRVIEW DR (NS)
WEST MANHEIM TWP	500 - 510 FAIRVIEW DR (SS)
WEST MANHEIM TWP	600 FAIRVIEW DR (SS) AT CHURCH
WEST MANHEIM TWP	16 VEGAS DR (ES)
WEST MANHEIM TWP	667 SUNSET DR (NS)
WEST MANHEIM TWP	250 - 252 EL VISTA DR (WS)
WEST MANHEIM TWP	202 - 220 VEGAS DR (NS)
WEST MANHEIM TWP	360 EL VISTA DR (WS)
WEST MANHEIM TWP	26 ST RENE LN (SS)
WEST MANHEIM TWP	308 EL VISTA DR (WS)
WEST MANHEIM TWP	ART DR & KIMBERLY DR (NE COR)
WEST MANHEIM TWP	520 SUNSET DR
WEST MANHEIM TWP	408 EL VISTA DR (NS)
WEST MANHEIM TWP	440 - 444 EL VISTA DR (NS)
WEST MANHEIM TWP	5 NACE DR & FIRMIN RD (NW COR)
WEST MANHEIM TWP	12 ST GEORGIA DR (SS)
WEST MANHEIM TWP	ST GEORGIA DR & CHRISTIANS DR (NW COR)
WEST MANHEIM TWP	MALEK DR & ST GEORGIA DR (SW COR)
WEST MANHEIM TWP	SUNSET DR & JOSHUA DR
WEST MANHEIM TWP	JOSHUA DR & VISTA LOOP - EAST INTER. (NW COR)
WEST MANHEIM TWP	115 VISTA LOOP (NS)
WEST MANHEIM TWP	KIMBERLY DR & KRISTINE CIR (NW COR)
WEST MANHEIM TWP	170 VISTA LOOP & JOSHUA DR - NORTH INTER (NE COR)
WEST MANHEIM TWP	244 JOSHUA DR (WS)
WEST MANHEIM TWP	OAK HILLS DR & JOSHUA DR (SW COR)
WEST MANHEIM TWP	427 JOSHUA DR (ES)
WEST MANHEIM TWP	357 JOSHUA DR (ES)
WEST MANHEIM TWP	1723 ART DR (CUL-DE-SAC)
WEST MANHEIM TWP	SUNSET DR & OAK HILLS DR (SE COR)
WEST MANHEIM TWP	94 OAK HILLS DR (SS)
WEST MANHEIM TWP	FAIRVIEW DR & SUNSET DR (NE COR)
WEST MANHEIM TWP	212 FAIRVIEW DR & MUHLENBURG DR (NW COR)
WEST MANHEIM TWP	115 FAIRVIEW DR & OAK HILL DR (NE COR)
WEST MANHEIM TWP	67 SKYLITE DR
WEST MANHEIM TWP	50 BAIR CIR
WEST MANHEIM TWP	65 TOLLGATE RD
WEST MANHEIM TWP	SHORBS HILL RD & HILLCREST DR
WEST MANHEIM TWP	HILLCREST & SUNNYSIDE DR
WEST MANHEIM TWP	223 SHORBS HILL RD
WEST MANHEIM TWP	410 SHORBS HILL RD
WEST MANHEIM TWP	SKYLITE DR & WINDY CT

CUST_NAME	HYDRANT_LOCATION
WEST MANHEIM TWP	207 SKYLITE DR
WEST MANHEIM TWP	29 DAVID LEE DR
WEST MANHEIM TWP	121 PUMPING STATION RD (SS)
WEST MANHEIM TWP	MENLENA CIR & WANDA DR (SE COR)
WEST MANHEIM TWP	ZACHARY DR & WANDA DR (SW COR)
WEST MANHEIM TWP	SARA LN & ZACHARY DR (NE COR)
WEST MANHEIM TWP	1249 WANDA DR (NS) W OF COLONIAL DR
WEST MANHEIM TWP	CIRCLE DR & SARA LN (NW COR)
WEST MANHEIM TWP	110 ZACHARY DR (NS)
WEST MANHEIM TWP	COLONIAL DR & SARA LN (SW COR)
WEST MANHEIM TWP	COLONIAL DR & PUMPING STATION RD (NE COR)
WEST MANHEIM TWP	492 PUMPING STATION RD (NS)
WEST MANHEIM TWP	151 PUMPING STATION RD (SS) (HOSE)
WEST MANHEIM TWP	188 PUMPING STATION ROAD
WEST MANHEIM TWP	WANDA DR & LINDA AVE (NE COR)
WEST MANHEIM TWP	KEVIN DR & LINDA DR (SW COR)
WEST MANHEIM TWP	1511 WANDA DR (ES)
WEST MANHEIM TWP	1460 WANDA DR & MENLENA CIR (SW COR)
WEST MANHEIM TWP	GALWAY DR & MENLENA CIR (NE COR)
WEST MANHEIM TWP	DUNMORE DR & WANDA DR (SE COR)
WEST MANHEIM TWP	SMEACH DR & COUNTRY LN (NW COR)
WEST MANHEIM TWP	349 FUHRMAN MILL RD
WEST MANHEIM TWP	FUHRMAN MILL RD & PLEASANT HILL RD (SW COR)
WEST MANHEIM TWP	LONGVIEW DR & FOX RUN RD
WEST MANHEIM TWP	PHEASANT RIDGE RD & FOX RUN RD
WEST MANHEIM TWP	51 MICHELLE WAY
WEST MANHEIM TWP	HERITAGE DR & COLONIAL CT
WEST MANHEIM TWP	MISTY CT & UTZ DR
WEST MANHEIM TWP	55 LEE ANN CT
WEST MANHEIM TWP	KENLEE CIR & HARGET DR
WEST MANHEIM TWP	135 LEE ANN CT
WEST MANHEIM TWP	108 COUNTRY LN
WEST MANHEIM TWP	2856 BALTIMORE PIKE (BTWN HARGET & TOLLGATE) AT THE TANK
WEST MANHEIM TWP	2876 PLEASANT HILL RD
WEST MANHEIM TWP	190 SMEACH DR
WEST MANHEIM TWP	34 SMEACH DR
WEST MANHEIM TWP	FUHRMAN MILL RD & SUGARBOOT LN (SW COR)
WEST MANHEIM TWP	112 SUGARBOOT LN
WEST MANHEIM TWP	BRIBERRY DR & SUGARBOOT LN (NE COR)
WEST MANHEIM TWP	220 FUHRMAN MILL RD
WEST MANHEIM TWP	82 HEMLER DR (USE HOSE)
WEST MANHEIM TWP	PANORAMA DR & HIGHVIEW DR (SW COR)
WEST MANHEIM TWP	2029 WATERFALL DR (SS)
WEST MANHEIM TWP	RESERVOIR HGTS DR & OAK HILLS DR (SE COR)
WEST MANHEIM TWP	1991 OAK HILLS DR - EAST OF WATER GARDEN DR (NS)
WEST MANHEIM TWP	RESERVIOR HGTS DR & SWIFTWATER DR
WEST MANHEIM TWP	2185 RESERVOIR HGTS DR
WEST MANHEIM TWP	2218 RESERVIOR HEIGHTS
WEST MANHEIM TWP	SHORBS HILL RD & SKYLITE DR
WEST MANHEIM TWP	11 MALEK DR (CUL-DE-SAC)
WEST MANHEIM TWP	58 MALEK DR (SS)
WEST MANHEIM TWP	MALEK DR & LOUVAIN DR (SE COR)
WEST MANHEIM TWP	97 MALEK DR (CUL-DE-SAC)
WEST MANHEIM TWP	80 FORREST VIEW TER - (RYAN DEV)
WEST MANHEIM TWP	211 NORTHFIELD DR - # 2 (RYAN DEV)
WEST MANHEIM TWP	RAUBENSTEIN RD (NS) 2000 FT E OF OLD WESTMINISTER RD
WEST MANHEIM TWP	RAUBENSTEIN RD (NS) 4000 FT E OF OLD WESTMINISTER RD
WEST MANHEIM TWP	RAUBENSTEIN RD & GRAND VALLEY RD (NW COR)
WEST MANHEIM TWP	GRAND VALLEY RD (WS) 1200 FT S OF RAUBENSTEIN RD
WEST MANHEIM TWP	GRAND VALLEY RD & St. BARTHOLOMEW RD (NW COR)
WEST MANHEIM TWP	St. BARTHOLOMEW RD (NS) 2400 FT E OF GRAND VALLEY RD
WEST MANHEIM TWP	St. BARTHOLOMEW RD (SS) 2300 FT W OF IMPOUNDING DAM RD
WEST MANHEIM TWP	IMPOUNDING DAM RD & St. BARTHOLOMEW RD
WEST MANHEIM TWP	TOLLGATE RD & IMPOUNDING DAM RD (SE COR)
WEST MANHEIM TWP	NW CORNER OF LOUVAIN DR & FLANDERS CT
WEST MANHEIM TWP	104 LOUVAIN DR
WEST MANHEIM TWP	SW COR OF KNOBBY HOOK AND WINNIFRED DRIVE
WEST MANHEIM TWP	SS OF WINNIFRED DR BETWEEN 231 & 235 WINNIFRED DR
WEST MANHEIM TWP	2270 WATER GARDEN DR (NS)
WEST MANHEIM TWP	SS OF SWIFT WATER DR ACROSS FROM 2310 SWIFTWATER DR
WEST MANHEIM TWP	SW COR OF SWIFTWATER DR & WHITEWATER DR
WEST MANHEIM TWP	650 FAIRVIEW DR
WEST MANHEIM TWP	CRYSTAL CLEAR DR & WATER GARDEN DR (SE)
WEST MANHEIM TWP	SE COR AYRSHIRE DR & HOLSTEIN DR

CUST_NAME	HYDRANT_LOCATION
WEST MANHEIM TWP	SE COR OF GUERNSEY DR & HOLSTEIN DR
WEST MANHEIM TWP	165 WINIFRED DR
WEST MANHEIM TWP	WINFRED DR 70 FT E OF NACE LN
WEST MANHEIM TWP	WINIFRED DR & ENEFACE CREST (NW)
WEST MANHEIM TWP	HUNTMASTER DR BETWEEN LOT 22 & 23
WEST MANHEIM TWP	HOMESTEAD DRIVE - LOT 5
WEST MANHEIM TWP	OAK HILLS DR AT UPMC MEDICAL CENTER
WEST MANHEIM TWP	OAKWOOD DR & VALLEY VIEW DR (NE COR)
WEST MANHEIM TWP	1732 OAKWOOD DR (ES)
WEST MANHEIM TWP	1660 OAKWOOD DR (ES)
WEST MANHEIM TWP	1610 OAKWOOD DR (ES)
WEST MANHEIM TWP	78 VALLEY VIEW DR (NS)
WEST MANHEIM TWP	182 VALLEY VIEW DR (WS)
WEST MANHEIM TWP	310 - 326 VALLEY VIEW DR (SS)
WEST MANHEIM TWP	400 - 418 VALLEY VIEW DR (ES)
WEST MANHEIM TWP	LINDSEY LN & VALLEY VIEW DR (NW COR)
WEST MANHEIM TWP	LINDSAY LN & LAKEVIEW CIR (SW COR)
WEST MANHEIM TWP	66 LAKEVIEW CIRCLE (ES)
WEST MANHEIM TWP	LAKEVIEW TERRACE & LAKEVIEW CIRCLE (NW COR)
WEST MANHEIM TWP	73 LAKEVIEW TERRACE (WS)
WEST MANHEIM TWP	MARIANNE DR & PUMPING STATION RD (SE COR)
WEST MANHEIM TWP	MARIANNE DR & OAKWOOD DR (SE COR)
WEST MANHEIM TWP ELEM SCHOOL	2000 BALTIMORE PIKE - IN SCHOOL PARKING LOT
WEST YORK BORO	STANTON ST & N ADAMS ST (SE)
WEST YORK BORO	SW COR. ANDREW & CLINTON
WEST YORK BORO	W PRINCESS ST & DEWEY ST (NW)
WEST YORK BORO	DIAMOND ST & LEONARD ST (SW)
WEST YORK BORO	FILBERT ST & N SUMNER ST (SW)
WEST YORK BORO	SE COR. HIGHLAND & ORANGE
WEST YORK BORO	W POPLAR ST & S HIGHLAND AVE
WEST YORK BORO	W KING ST & DEWEY ST
WEST YORK BORO	W KING ST & OVERBROOK AVE
WEST YORK BORO	W KING ST & HERMAN ST
WEST YORK BORO	W KING ST & HOKE ST
WEST YORK BORO	NW COR W KING ST & HIGHLAND AVE
WEST YORK BORO	W KING ST & S ADAMS ST
WEST YORK BORO	W KING ST & SEWARD ST
WEST YORK BORO	S SUMNER ST & W KING ST
WEST YORK BORO	SE COR OF W MARKET ST & OVERBROOK AVE
WEST YORK BORO	1226 W MARKET ST
WEST YORK BORO	SE COR OF W MARKET ST & PEARL ST
WEST YORK BORO	W MARKET ST & HIGHLAND AVE (SE COR)
WEST YORK BORO	SE COR. MARKET & ADAMS
WEST YORK BORO	SE COR OF W MARKET ST & SEWARD ST
WEST YORK BORO	SW COR OF W MARKET ST & SUMNER ST
WEST YORK BORO	SW COR W MARKET ST & CLINTON ST
WEST YORK BORO	SW COR MONROE ST & HIGHLAND AVE
WEST YORK BORO	NW COR MONROE ST & CLINTON ST
WEST YORK BORO	NW COR MONROE & SUMNER
WEST YORK BORO	NW COR MONROE & ADAMS
WEST YORK BORO	SW COR OF MONROE ST & SEWARD ST
WEST YORK BORO	NE COR. ORANGE & ADAMS
WEST YORK BORO	N CLINTON ST & ORANGE ST (SE)
WEST YORK BORO	W PHILADELPHIA ST & N PEARL ST SW COR
WEST YORK BORO	NW COR. PHILA & HIGHLAND AVE
WEST YORK BORO	W PHILADELPHIA ST & N ADAMS ST
WEST YORK BORO	W PHILADELPHIA ST & N SEWARD ST
WEST YORK BORO	W PHILADELPHIA ST & N CLINTON ST (NW COR)
WEST YORK BORO	W POLAR ST & OVERBROOK AVE
WEST YORK BORO	W PRINCESS ST & HERMAN ST
WEST YORK BORO	W POPLAR ST & HOKE AVE
WEST YORK BORO	W POLAR TER & S ADAMS ST (NE COR)
WEST YORK BORO	W POPLAR ST & S SUMNER ST
WEST YORK BORO	NW COR OF STANTON ST & HIGHLAND AVE
WEST YORK BORO	NW COR STANTON ST & SEWARD ST
WEST YORK BORO	N SUMNER ST & W PHILADELPHIA ST (SW COR)
WEST YORK BORO	207 S SUMNER ST
WEST YORK BORO	150 S SUMNER ST
WEST YORK BORO	NS SUMNER ST E OF HOKES MILL RD
WEST YORK BORO	NE COR FILBERT ST & ADAMS ST
WEST YORK BORO	SW COR STANTON ST & CLINTON ST
WEST YORK BORO	SW COR STANTON ST & SUMNER ST
WEST YORK SCH DIST	W CLARK AVE, W MANCHESTER TWP SCHOOL DISTRIC
WINDSOR TOWNSHIP	CAROL AVE & HENRY LN

CUST_NAME	HYDRANT_LOCATION
WINDSOR TOWNSHIP	860 CLARE LN, 500' S.OF CAROL AVE
WINDSOR TOWNSHIP	3341 STARLIGHT DR
WINDSOR TOWNSHIP	RIMROCK RD & STARVIEW DR (SW COR)
WINDSOR TOWNSHIP	STARVIEW DR & KNOB CREEK LN (NE COR)
WINDSOR TOWNSHIP	E PROSPECT RD & MEADOW HILLS DR (NE COR)
WINDSOR TOWNSHIP	STARVIEW & LONG POINT (NE COR)
WINDSOR TOWNSHIP	WHITE ROSE LN (SS) 700' W OF STARVIEW DR
WINDSOR TOWNSHIP	MEADOW HILL DR & STARVIEW DR (NE COR)
WINDSOR TOWNSHIP	WHEATLYN DR & STARVIEW DR (SW COR)
WINDSOR TOWNSHIP	MEADOW HILLS DR & WHEATLYN RD (NW COR)
WINDSOR TOWNSHIP	SS MEADOW HILLS DR BETWEEN 126 & 128
WINDSOR TOWNSHIP	CASTLE POND DR & HASTINGS BLVD (SE COR)
WINDSOR TOWNSHIP	917 CASTLE POND DR (ES)
WINDSOR TOWNSHIP	933 CASTLE POND DR (ES)
WINDSOR TOWNSHIP	CASTLE POND DR & BISHOP'S CIR (NE COR)
WINDSOR TOWNSHIP	975 CASTLE POND DR (NS)
WINDSOR TOWNSHIP	85 PENNY LN (ES)
WINDSOR TOWNSHIP	MEADOW HILL DR (ES) 500' S OF WHEATLYN DR
WINDSOR TOWNSHIP	95 NINA DR (ES) 600' S OF E PROSPECT RD
WINDSOR TOWNSHIP	MT PISGAH RD & RIDDLE RD (NW COR)
WINDSOR TOWNSHIP	MT PISGAH RD & GUN CLUB RD (SW COR) - HOSE
WINDSOR TOWNSHIP	SHETLAND LN & FRYSVILLE RD (SE COR)
WINDSOR TOWNSHIP	PERCHERON DR & FRYSVILLE RD (NE COR)
WINDSOR TOWNSHIP	30 - 40 SHIRE LN (NS)
WINDSOR TOWNSHIP	LAKEFIELD RD & FAVERSHAM WAY - LONGSTOWN VILLAGE
WINDSOR TOWNSHIP	4044 WOODSPRINGS LN - LONGSTOWN VILLAGE
WINDSOR TOWNSHIP	4100 WOODSPRINGS LN - LONGSTOWN VILLAGE
WINDSOR TOWNSHIP	3101 LAKEFIELD RD - LONGSTOWN VILLAGE
WINDSOR TOWNSHIP	1010 HASTINGS BLVD -LONGSTOWN VILLAGE
WINDSOR TOWNSHIP	NESS RD APPROX 150 FT W OF FREYSVILLE RD
WINDSOR TOWNSHIP	2024 FAVERSHAM WAY - LONGSTOWN VILLAGE
WINDSOR TOWNSHIP	3920 FARM DR (SS) (PLYWOOD)
WINDSOR TOWNSHIP	BEAVERTON DR & BARACHEL DR (NE COR)
WINDSOR TOWNSHIP	E PROSPECT RD, AT DRIVEWAY TO WISEHAVEN (NS)
WINDSOR TOWNSHIP	BEAVERTON DR & MARVEL DR (SE COR) (PLYWOOD)
WINDSOR TOWNSHIP	MARVEL DR & CANADA DR (NE COR)
WINDSOR TOWNSHIP	3928 BARACHEL DR (SS)
WINDSOR TOWNSHIP	AT 1250 GOLDEN WAY
WINDSOR TOWNSHIP	1285 CHRISTENSEN RD (ES) RUN END-NOT HYD
WINDSOR TOWNSHIP	POND DR & WOODS DR (NW COR) (PLYWOOD)
WINDSOR TOWNSHIP	E PROSPECT RD (NS) 600' FT E OF MILLER DR
WINDSOR TOWNSHIP	E PROSPECT RD, 575' W OF MILLER DR (NS)
WINDSOR TOWNSHIP	CANADA DR & LOCUST GROVE RD (NW COR)
WINDSOR TOWNSHIP	FARM DR & LOCUST GROVE RD (SW COR)
WINDSOR TOWNSHIP	1021 LOCUST GROVE RD & EZIOS WAY (SE COR)
WINDSOR TOWNSHIP	E PROSPECT RD & CHRISTENSEN RD (NE COR)
WINDSOR TOWNSHIP	E PROSPECT RD & LOCUST GROVE RD (NE COR)
WINDSOR TOWNSHIP	E PROSPECT RD (NS) 1200' FT W OF LOCUST GROVE
WINDSOR TOWNSHIP	E PROSPECT RD & MOUNTAIN RD (NW COR)
WINDSOR TOWNSHIP	ROSALIA CIR & R/W OFF OF GOLDEN WAY (NE COR)
WINDSOR TOWNSHIP	JOHN'S RD & FRANK DR (SE COR)
WINDSOR TOWNSHIP	CHAPELWOOD DR & DOMENICK DR (SW COR)
WINDSOR TOWNSHIP	FRANK DR & DIETZ RD (NW COR)
WINDSOR TOWNSHIP	65 ROSALIA CIR, 300' N OF FRANK DR
WINDSOR TOWNSHIP	1245 MILLER DR - S OF E. PROSPECT RD (HOSE)
WINDSOR TOWNSHIP	HOMEWOOD RD & IVYSIDE DR (NW COR) (HOSE)
WINDSOR TOWNSHIP	VINTON DR (WS) 570' S OF WITMER RD (HOSE-AWAY FROM PROP)
WINDSOR TOWNSHIP	BEADSLEY DR (NS) 260' FT E OF FREYSVILLE RD
WINDSOR TOWNSHIP	SOUTHVIEW DR (NS) 900' NW STONEWOOD DR (HOSE !)
WINDSOR TOWNSHIP	RIDDLE RD (ES) 1800' S OF E PROSPECT RD
WINDSOR TOWNSHIP	RIDDLE RD (ES) 750' S OF E PROSPECT RD
WINDSOR TOWNSHIP	SITLER LN & STONEWOOD RD (NW COR)
WINDSOR TOWNSHIP	STONEWOOD RD & FREYSVILLE RD (NW COR)
WINDSOR TOWNSHIP	E PROSPECT RD (NS) 1200' FT E OF MOUNTAIN RD
WINDSOR TOWNSHIP	E PROSPECT RD & CRESCENT RD (NE COR)
WINDSOR TOWNSHIP	E PROSPECT RD (NS) 450' E OF RIDDLE RD
WINDSOR TOWNSHIP	E PROSPECT RD (NS) 700' W OF RIDDLE RD
WINDSOR TOWNSHIP	FREYSVILLE RD & WITMER RD (SW COR)
WINDSOR TOWNSHIP	E PROSPECT RD (NS) 1100' FT E OF FREYSVILLE RD
WINDSOR TOWNSHIP	E PROSPECT RD (NS) 775' E OF HOMEWOOD RD
WINDSOR TOWNSHIP	E PROSPECT RD & FREYSVILLE RD (NE COR)
WINDSOR TOWNSHIP	E PROSPECT RD & WITMER RD
WINDSOR TOWNSHIP	SITLER LN & WITMER RD (SW COR)
WINDSOR TOWNSHIP	960 WITMER RD

CUST_NAME	HYDRANT_LOCATION
WINDSOR TOWNSHIP	1090 WITMER RD (SS)
WINDSOR TOWNSHIP	WITMER RD (SS) 1300' NW PROSPECT RD
WINDSOR TOWNSHIP	RIDDLE RD (ES) 150' N OF TAYLOR RD
WINDSOR TOWNSHIP	RIDDLE RD (ES) 900' S OF TAYLOR RD
WINDSOR TOWNSHIP	845 DIETZ RD (ES) BTWN CRANBERRY & NESS
WINDSOR TOWNSHIP	DIETZ RD & CRANBERRY "SOUTH" (SE COR) PLYWOOD
WINDSOR TOWNSHIP	DIETZ RD & CRANBERRY LN (NE COR)
WINDSOR TOWNSHIP	500 DIETZ RD (ES) BTWN SURREY & LIBORIO LN
WINDSOR TOWNSHIP	NESS DR & DIETZ RD (NE COR)
WINDSOR TOWNSHIP	DIETZ RD & PRIVATE RD (NE COR) R-OF-W
WINDSOR TOWNSHIP	185 NESS RD (NS) BTWN MARGHERITA & DIETZ
WINDSOR TOWNSHIP	NESS RD & MARGHERITA CT (NE COR)
WINDSOR TOWNSHIP	2008 BLACK OAK DR (NS) PLYWOOD
WINDSOR TOWNSHIP	BLACK OAK DR & BLACK OAK CT (SW COR)
WINDSOR TOWNSHIP	WINDSOR RD (NS) 600' FT E OF HASTINGS BLVD
WINDSOR TOWNSHIP	NS 325 WINDSOR RD
WINDSOR TOWNSHIP	WINDSOR RD & DIETZ RD (NE COR) PLYWOOD
WINDSOR TOWNSHIP	545 WINDSOR RD (ES)
WINDSOR TOWNSHIP	WINDSOR RD & KENDALE RD (SE COR)
WINDSOR TOWNSHIP	BLUEBERRY LN & WINDSOR RD (NW COR)
WINDSOR TOWNSHIP	WINDSOR RD & NESS RD (NE COR)
WINDSOR TOWNSHIP	WINDSOR RD & CURTIS DR (SE COR)
WINDSOR TOWNSHIP	725 WINDSOR RD (ES)
WINDSOR TOWNSHIP	CARSON LN & SHELDON DR (NE COR)
WINDSOR TOWNSHIP	STEINFELT RD & SHELDON DR (NE COR)
WINDSOR TOWNSHIP	MEGGON RD & CARSON LN (NE COR) (HOSE)
WINDSOR TOWNSHIP	305 MEGGON RD (SS)
WINDSOR TOWNSHIP	CRANBERRY LN & KARENS WAY (SW COR)
WINDSOR TOWNSHIP	CRANBERRY LN & ASHLEY WAY (S.W. COR)
WINDSOR TOWNSHIP	PRIMROSE LN & CRANBERRY LN (SE COR)
WINDSOR TOWNSHIP	SURREY LN & LIBORIO LN (NE COR)
WINDSOR TOWNSHIP	CASEY LN & ANGELA LN (NW COR)
WINDSOR TOWNSHIP	CASEY LN & SURREY LN (SE COR)
WINDSOR TOWNSHIP	80 - 90 LIBORIO LANE (SS)
WINDSOR TOWNSHIP	605 - 615 CLYDESDALE DR (NS) TAYLOR ESTS
WINDSOR TOWNSHIP	445 - 455 PALOMINO DRIVE (WS) TAYLOR ESTATES
WINDSOR TOWNSHIP	725 CLYDESDALE DR (WS) TAYLOR ESTS
WINDSOR TOWNSHIP	235 - 245 PALOMINO DR (ES) TAYLOR ESTS
WINDSOR TOWNSHIP	1475 KAREN'S WAY & HEMINGWAY ST (NW COR)
WINDSOR TOWNSHIP	ROSEBROOK DR & KAREN'S WAY (SW COR)
WINDSOR TOWNSHIP	1375 KAREN'S WAY (SS)
WINDSOR TOWNSHIP	1665 - 1675 ROSEBROOK DR (WS)
WINDSOR TOWNSHIP	1000 NUGENT WAY (SS) W OF FREYSVILLE RD
WINDSOR TOWNSHIP	910 CHARDRIE DR (SS)
WINDSOR TOWNSHIP	1050 - 1060 NUGENT WAY (SS)
WINDSOR TOWNSHIP	1360 - 1370 NUGENT WAY (ES)
WINDSOR TOWNSHIP	1290 - 1300 NUGENT WAY (NS)
WINDSOR TOWNSHIP	1550 - 1560 PLEADER LANE (WS)
WINDSOR TOWNSHIP	1200 - 1210 NUGENT WAY (WS)
WINDSOR TOWNSHIP	1130 - 1140 NUGENT WAY (WS)
WINDSOR TOWNSHIP	145 - 155 SURREY LANE (ES)
WINDSOR TOWNSHIP	345 - 355 PALOMINO DR (ES) TAYLOR ESTS
WOODLAND VIEW CONDO ASSOC	NS SKYVIEW DR 650' EAST OF MAYFIELD ST
WY CONGREGATION OF JW	NS 2601 BANNISTER ST "JEHOVAH WITNESS CH"
WYNDHAM POINTE APARTMENTS, LLC	2 WYNDHAM DR
WYNDHAM POINTE APARTMENTS, LLC	WYNDHAM DR BETWEEN BLDG 3 & 4
YCSWA-ASH RECYCLING & PROCESSING FACILITY	2650 BLACKBRIDGE RD (HYDT ON FLOUR MILL RD)
YORK CITY FIRE DEPARTMENT	N ALBEMARLE ST & WAYNE AVE (SW COR)
YORK CITY FIRE DEPARTMENT	SE CORNER S ALBEMARLE ST & E POPLAR ST
YORK CITY FIRE DEPARTMENT	S ALBEMARLE ST & COMMERCE ST (NW COR)
YORK CITY FIRE DEPARTMENT	ARCH ST & LOUCKS MILL RD (SW COR)
YORK CITY FIRE DEPARTMENT	ARCH ST & N DUKE ST (SE COR)
YORK CITY FIRE DEPARTMENT	820 ARLINGTON RD
YORK CITY FIRE DEPARTMENT	ATLANTIC AVE & NOONAN RD (NW COR)
YORK CITY FIRE DEPARTMENT	ATLANTIC AVE & CHANCEFORD AVE (SW COR)
YORK CITY FIRE DEPARTMENT	ATLANTIC AVE & WOOD ST NW COR
YORK CITY FIRE DEPARTMENT	N BEAVER ST & JEFFERSON AVE (SW COR)
YORK CITY FIRE DEPARTMENT	N BEAVER ST & HAMILTON AVE (NW COR)
YORK CITY FIRE DEPARTMENT	SE CORNER OF N BEAVER OPPOSITE 32 W NORTH ST S OF RR TRACKS
YORK CITY FIRE DEPARTMENT	SE COR OF N BEAVER ST & W GAY ST
YORK CITY FIRE DEPARTMENT	N BEAVER ST & W GAS AVE (NW COR)
YORK CITY FIRE DEPARTMENT	N BEAVER ST & W CLARKE AVE (NW COR)
YORK CITY FIRE DEPARTMENT	S BEAVER ST & W MASON AVE (NE COR)
YORK CITY FIRE DEPARTMENT	S BEAVER ST & W KING ST (NW COR)

CUST_NAME	HYDRANT_LOCATION
YORK CITY FIRE DEPARTMENT	S BEAVER ST & W PRINCESS ST (NE COR)
YORK CITY FIRE DEPARTMENT	S BEAVER ST & W COLLEGE AVE (NW COR)
YORK CITY FIRE DEPARTMENT	S BEAVER ST & W JACKSON ST (SE COR)
YORK CITY FIRE DEPARTMENT	S BEAVER ST & W SPRINGETTSBURY AVE (NW)
YORK CITY FIRE DEPARTMENT	N BELVIDERE AVE & LINDEN AVE (SE COR)
YORK CITY FIRE DEPARTMENT	N BELVIDERE AVE & LINCOLN ST (NE COR)
YORK CITY FIRE DEPARTMENT	N BELVIDERE AVE & W PHILA ST (NE COR)
YORK CITY FIRE DEPARTMENT	N BELVIDERE AVE & W MARKET ST (NE COR)
YORK CITY FIRE DEPARTMENT	S BELVIDERE AVE (ES) N OF W PRINCESS ST
YORK CITY FIRE DEPARTMENT	BERGMAN ST & SOUTH ST
YORK CITY FIRE DEPARTMENT	E BOUNDARY AVE & DALLAS ST (NW COR)
YORK CITY FIRE DEPARTMENT	E BOUNDARY AVE & COURTLAND AVE (NW COR)
YORK CITY FIRE DEPARTMENT	NE COR E BOUNDARY AVE & VANDER AVE
YORK CITY FIRE DEPARTMENT	W BOUNDARY & W MAPLE ST (NE COR)
YORK CITY FIRE DEPARTMENT	E BOUNDARY AVE & MCKENZIE ST (SW COR)
YORK CITY FIRE DEPARTMENT	N BROAD ST (ES) N OF WALLACE AT GOODE SCHOOL
YORK CITY FIRE DEPARTMENT	106 N BROAD ST - N OF E PHILADELPHIA ST
YORK CITY FIRE DEPARTMENT	CARL ST & CONEWAGO AVE
YORK CITY FIRE DEPARTMENT	CARLISLE RD & TEXAS AVE (NE COR)
YORK CITY FIRE DEPARTMENT	CARLISLE AV & FLORIDA AVE
YORK CITY FIRE DEPARTMENT	CARLISLE AVE & MARYLAND AVE (NE COR)
YORK CITY FIRE DEPARTMENT	CARLISLE & PENNSYLVANIA AVE (NE COR)
YORK CITY FIRE DEPARTMENT	SE COR OF CARLISLE AVE & W PHILADELPHIA ST
YORK CITY FIRE DEPARTMENT	SE COR OF CEDAR ST & W KING ST
YORK CITY FIRE DEPARTMENT	NW COR OF CEDAR ST & W PRINCESS ST
YORK CITY FIRE DEPARTMENT	CHARLES ST & E PRINCESS ST
YORK CITY FIRE DEPARTMENT	CHESTNUT ST & N PINE ST (SE COR)
YORK CITY FIRE DEPARTMENT	CHESTNUT ST & N QUEEN ST
YORK CITY FIRE DEPARTMENT	728 CLEVELAND AVE & ROSE ALLEY (SW COR)
YORK CITY FIRE DEPARTMENT	W BOUNDARY AVE & CLEVELAND AVE (NW COR)
YORK CITY FIRE DEPARTMENT	CLEVELAND AVE & W MAPLE ST (SE COR)
YORK CITY FIRE DEPARTMENT	E COLLEGE AVE & S PINE ST
YORK CITY FIRE DEPARTMENT	E COLLEGE AVE & S QUEEN ST (NE)
YORK CITY FIRE DEPARTMENT	E COLLEGE AVE & S HOWARD ST
YORK CITY FIRE DEPARTMENT	E COLLEGE AVE & S DUKE ST (SE)
YORK CITY FIRE DEPARTMENT	S COURT ST & E COLLEGE AVE (SE COR)
YORK CITY FIRE DEPARTMENT	W COLLEGE AVE & S PERSHING AVE
YORK CITY FIRE DEPARTMENT	W COLLEGE AVE & OAK LN (NE COR)** NOTIFY CLASSIC CARAMEL**
YORK CITY FIRE DEPARTMENT	W COLLEGE AVE & GREEN ST (SE COR)
YORK CITY FIRE DEPARTMENT	NW COR OF W COLLEGE AVE & HARTLEY ST
YORK CITY FIRE DEPARTMENT	NE COR W COLLEGE AVE & GRANTLEY RD
YORK CITY FIRE DEPARTMENT	W COLLEGE & SHERIDAN (NW COR)
YORK CITY FIRE DEPARTMENT	W COLLEGE AVE & S RICHLAND AVE (SE COR)
YORK CITY FIRE DEPARTMENT	E COTTAGE PL & S DUKE (SE COR)
YORK CITY FIRE DEPARTMENT	W COTTAGE PL & S NEWBERRY ST (NE COR)
YORK CITY FIRE DEPARTMENT	NW COR OF COMMERCE ST & WHEATFIELD ST
YORK CITY FIRE DEPARTMENT	E COTTAGE PL & S PINE ST (NW COR)
YORK CITY FIRE DEPARTMENT	E COTTAGE PL & S QUEEN ST (SW COR)
YORK CITY FIRE DEPARTMENT	W COTTAGE PL & S PERSHING AVE (NW)
YORK CITY FIRE DEPARTMENT	W COTTAGE PLACE & MANOR ST (NE COR)
YORK CITY FIRE DEPARTMENT	W COTTAGE PL & JESSOP PLACE (NE COR)
YORK CITY FIRE DEPARTMENT	COTTAGE HILL RD & HAMILTON AVE (NW COR)
YORK CITY FIRE DEPARTMENT	285 COTTAGE HILL RD & SMITH ST (SS)
YORK CITY FIRE DEPARTMENT	COURTLAND AVE & E SOUTH ST
YORK CITY FIRE DEPARTMENT	E. HAY ST - 100' WEST OF N QUEEN ST- REAR OF STADIUM
YORK CITY FIRE DEPARTMENT	200 N DUKE ST (WS) BTWN GAY & NORTH
YORK CITY FIRE DEPARTMENT	N DUKE ST & E GAY AVE (SW COR)
YORK CITY FIRE DEPARTMENT	N DUKE ST & E GAS AVE (SE COR)
YORK CITY FIRE DEPARTMENT	N DUKE ST & E PHILADELPHIA ST (SW)_
YORK CITY FIRE DEPARTMENT	29 N DUKE ST
YORK CITY FIRE DEPARTMENT	S DUKE ST & E MASON AVE (NE COR)
YORK CITY FIRE DEPARTMENT	S DUKE ST & E NEWTON ST (NE COR)
YORK CITY FIRE DEPARTMENT	S DUKE ST & E HOPE AVE (NE COR)
YORK CITY FIRE DEPARTMENT	S DUKE ST & E SOUTH ST (NE COR)
YORK CITY FIRE DEPARTMENT	S DUKE ST & E CHARLES LN (SW COR)
YORK CITY FIRE DEPARTMENT	S DUKE ST & E CHURCH AVE (NW COR)
YORK CITY FIRE DEPARTMENT	SE COR OF S DUKE ST & E JACKSON ST
YORK CITY FIRE DEPARTMENT	S DUKE ST & E BOUNDARY AVE (SE COR)
YORK CITY FIRE DEPARTMENT	S DUKE ST & E SPRINGETTSBURY AVE (NW COR)
YORK CITY FIRE DEPARTMENT	N EAST ST & E CLARKE AVE (NW COR)
YORK CITY FIRE DEPARTMENT	EBERTS LN & HAY ST (NE COR)
YORK CITY FIRE DEPARTMENT	EDGAR ST & BOUNDARY AVE
YORK CITY FIRE DEPARTMENT	EDISON ST & S LEHMAN ST (SE)
YORK CITY FIRE DEPARTMENT	NW COR OF ELM ST & ALBEMARLE ST

CUST_NAME	HYDRANT_LOCATION
YORK CITY FIRE DEPARTMENT	1144 ELM ST
YORK CITY FIRE DEPARTMENT	NW COR OF ELM ST & WHEATFIELD ST
YORK CITY FIRE DEPARTMENT	FAHS ST & KELLY DR (SE COR) NORTH INTER
YORK CITY FIRE DEPARTMENT	871 FAHS ST
YORK CITY FIRE DEPARTMENT	FAHS ST & CONEWAGO AVE (SE COR)
YORK CITY FIRE DEPARTMENT	FAHS ST & TATE ST
YORK CITY FIRE DEPARTMENT	FRANKLIN ST & YORK ST (NE COR)
YORK CITY FIRE DEPARTMENT	FRANKLIN ST & CHESTNUT ST (NE COR)
YORK CITY FIRE DEPARTMENT	NW COR OF FRONT ST & N PERSHING AVE
YORK CITY FIRE DEPARTMENT	NE COR FRONT ST & SMITH ST
YORK CITY FIRE DEPARTMENT	NE COR E KING ST & FULTON ST
YORK CITY FIRE DEPARTMENT	FULTON ST & E PRINCESS ST (NE COR)
YORK CITY FIRE DEPARTMENT	350 N GEORGE ST
YORK CITY FIRE DEPARTMENT	N GEORGE ST & NORTH ST
YORK CITY FIRE DEPARTMENT	N GEORGE ST & GAS AVE (SE)
YORK CITY FIRE DEPARTMENT	30 N GEORGE & E CLARKE AVE (NE COR)
YORK CITY FIRE DEPARTMENT	7 S GEORGE ST
YORK CITY FIRE DEPARTMENT	204 N GEORGE ST
YORK CITY FIRE DEPARTMENT	MASON AVE & S GEORGE ST (NW)
YORK CITY FIRE DEPARTMENT	S GEORGE & E KING (NW COR)
YORK CITY FIRE DEPARTMENT	S GEORGE ST & E NEWTON AVE
YORK CITY FIRE DEPARTMENT	S GEORGE ST & W PRINCESS ST (NW COR)
YORK CITY FIRE DEPARTMENT	S GEORGE ST & HOPE AVE (SW COR)
YORK CITY FIRE DEPARTMENT	S GEORGE ST & E COLLEGE AVE (NE)
YORK CITY FIRE DEPARTMENT	S GEORGE ST & E CHURCH AVE NE COR
YORK CITY FIRE DEPARTMENT	S GEORGE ST & E SOUTH ST
YORK CITY FIRE DEPARTMENT	426 S GEORGE ST NW COR
YORK CITY FIRE DEPARTMENT	535 S GEORGE ST & W BOUNDARY AVE (NE COR)
YORK CITY FIRE DEPARTMENT	S GEORGE ST & W COTTAGE PL
YORK CITY FIRE DEPARTMENT	S GEORGE ST & W SPRINGETTSBURY AVE
YORK CITY FIRE DEPARTMENT	GIRARD AVE & E PROSPECT ST (SE COR)
YORK CITY FIRE DEPARTMENT	HAMILTON AVE & N GEORGE ST (NW COR)
YORK CITY FIRE DEPARTMENT	N HARRISON ST & E MARKET ST
YORK CITY FIRE DEPARTMENT	SW CORNER OF N HARTLEY ST & MARYLAND AVE
YORK CITY FIRE DEPARTMENT	SE COR OF PENNSYLVANIA AVE & N HARTLEY ST
YORK CITY FIRE DEPARTMENT	SE COR OF MADISON AVE & N HARTLEY ST
YORK CITY FIRE DEPARTMENT	N HARTLEY ST & W GAS AVE
YORK CITY FIRE DEPARTMENT	N BEAVER ST & W GAY AVE (SE COR)
YORK CITY FIRE DEPARTMENT	N HARTLEY ST & WMRR (ES)
YORK CITY FIRE DEPARTMENT	S HARTMAN ST & E KING ST
YORK CITY FIRE DEPARTMENT	N HAWTHORNE ST & MADISON AVE
YORK CITY FIRE DEPARTMENT	S HAWTHORNE ST & W LOCUST ST (NW COR)
YORK CITY FIRE DEPARTMENT	1053 E HAY ST
YORK CITY FIRE DEPARTMENT	E HAY ST & N ALBEMARLE ST (NW)
YORK CITY FIRE DEPARTMENT	HAY ST & MULBERRY ST (NW COR)
YORK CITY FIRE DEPARTMENT	HAY ST & N FRANKLIN ST (SE COR)
YORK CITY FIRE DEPARTMENT	IRVING RD & S QUEEN ST (SW COR)
YORK CITY FIRE DEPARTMENT	E JACKSON ST & S QUEEN ST (NW COR)
YORK CITY FIRE DEPARTMENT	W JACKSON ST & S GEORGE ST
YORK CITY FIRE DEPARTMENT	W JACKSON ST & S NEWBERRY ST (SE COR)
YORK CITY FIRE DEPARTMENT	W JACKSON ST & JESSOP PLACE (NW COR)
YORK CITY FIRE DEPARTMENT	JEFFERSON AVE & N GEORGE ST
YORK CITY FIRE DEPARTMENT	JEFFERSON AVE & N PERSHING AVE (SW COR)
YORK CITY FIRE DEPARTMENT	JEFFERSON AVE & JUNIPER ST (NW COR)
YORK CITY FIRE DEPARTMENT	MAPLE ST & JESSOP PL
YORK CITY FIRE DEPARTMENT	JUNE ST & OATMAN ST
YORK CITY FIRE DEPARTMENT	KELLY DR & FAHS ST (SW COR) SOUTH INTERSECTION
YORK CITY FIRE DEPARTMENT	1072 KELLY DR
YORK CITY FIRE DEPARTMENT	SE COR OF E KING ST & S ALBEMARLE ST
YORK CITY FIRE DEPARTMENT	802 E KING ST
YORK CITY FIRE DEPARTMENT	E KING ST W OF S TREMONT ST
YORK CITY FIRE DEPARTMENT	E KING ST & PATTISON ST
YORK CITY FIRE DEPARTMENT	E KING ST & COLUMBIA AVE (NE COR)
YORK CITY FIRE DEPARTMENT	E KING ST AT CHARLES ST
YORK CITY FIRE DEPARTMENT	337 E KING ST
YORK CITY FIRE DEPARTMENT	E KING ST & S PINE ST (NE COR)
YORK CITY FIRE DEPARTMENT	SW COR E KING ST & FAIR ALLEY
YORK CITY FIRE DEPARTMENT	231 & 239 E KING ST
YORK CITY FIRE DEPARTMENT	E KING ST & S HOWARD AVE
YORK CITY FIRE DEPARTMENT	231 & 239 E KING ST
YORK CITY FIRE DEPARTMENT	E KING ST & S DUKE ST
YORK CITY FIRE DEPARTMENT	E KING ST & S COURT AVE (NW COR)
YORK CITY FIRE DEPARTMENT	W KING ST & S CHERRY LN (NE COR)
YORK CITY FIRE DEPARTMENT	W KING ST & S PARK LN (NE COR) PARKING LOT

CUST_NAME	HYDRANT_LOCATION
YORK CITY FIRE DEPARTMENT	W KING ST & DUBLIN ST (NW COR)
YORK CITY FIRE DEPARTMENT	W KING ST & S NEWBERRY ST (NW COR)
YORK CITY FIRE DEPARTMENT	339 W KING ST (NS)
YORK CITY FIRE DEPARTMENT	W KING ST & S PENN ST (NW COR)
YORK CITY FIRE DEPARTMENT	W KING ST & NEATER ST (NS) SCHOOL
YORK CITY FIRE DEPARTMENT	W KING ST & S HARTLEY ST (NE COR)
YORK CITY FIRE DEPARTMENT	W KING ST & S WEST ST (SW COR)
YORK CITY FIRE DEPARTMENT	W KING ST & S BELVIDERE AVE (NE COR)
YORK CITY FIRE DEPARTMENT	901 W KING ST & SHERIDAN
YORK CITY FIRE DEPARTMENT	S RICHLALND AVE & W KING ST
YORK CITY FIRE DEPARTMENT	S RICHLAND AVE & W KING ST
YORK CITY FIRE DEPARTMENT	427 KINGS MILL RD
YORK CITY FIRE DEPARTMENT	SW COR OF KURTZ AVE & PERSHING AVE
YORK CITY FIRE DEPARTMENT	340 S PINE ST
YORK CITY FIRE DEPARTMENT	WS 313 LINDBERGH S OFCOLLEGE
YORK CITY FIRE DEPARTMENT	NW COR OF LINDEN AVE AND ROOSEVELT AVE
YORK CITY FIRE DEPARTMENT	LINDEN AVE - ACROSS FROM 555 LINDEN AVE
YORK CITY FIRE DEPARTMENT	NW COR OF LINDEN AVE & WEST ST
YORK CITY FIRE DEPARTMENT	LINDEN & CARLISLE AVE (SE COR)
YORK CITY FIRE DEPARTMENT	744 LINDEN AVE (FRONT OF YORK WALL COVERING)
YORK CITY FIRE DEPARTMENT	NW COR ROOSEVELT AVE & LINCOLN ST
YORK CITY FIRE DEPARTMENT	NW COR. LINCOLN & HARTLEY
YORK CITY FIRE DEPARTMENT	LINDEN AVE & ELM TERRACE
YORK CITY FIRE DEPARTMENT	E LOCUST ST & S PINE ST (NE COR)
YORK CITY FIRE DEPARTMENT	MCKENZIE ST & E MAPLE ST (SE COR)
YORK CITY FIRE DEPARTMENT	NE COR. MCKENZIE & COTTAGE
YORK CITY FIRE DEPARTMENT	NW COR MADISON & PENN ST
YORK CITY FIRE DEPARTMENT	MADISON AVE & N BELVIDERE AVE
YORK CITY FIRE DEPARTMENT	SE COR MADISON AVE & CARLISLE AVE
YORK CITY FIRE DEPARTMENT	SE COR. MADISON & RICHLAND
YORK CITY FIRE DEPARTMENT	E MAPLE ST & S DUKE ST (NE COR)
YORK CITY FIRE DEPARTMENT	E MAPLE ST & COURT ST
YORK CITY FIRE DEPARTMENT	E MAPLE ST & S GEORGE ST (NE COR)
YORK CITY FIRE DEPARTMENT	W MAPLE ST & MANOR ST (NE COR)
YORK CITY FIRE DEPARTMENT	MANCHESTER ST & MARYLAND AVE (SE CRNER)
YORK CITY FIRE DEPARTMENT	MANCHESTER ST (ES) OPPOSITE COMPANY ST
YORK CITY FIRE DEPARTMENT	MANOR ST & W JACKSON ST (SE COR)
YORK CITY FIRE DEPARTMENT	SW COR E MARKET & FULTON ST
YORK CITY FIRE DEPARTMENT	E MARKET & N LEHMAN ST (NW COR)
YORK CITY FIRE DEPARTMENT	1001 E MARKET
YORK CITY FIRE DEPARTMENT	E MARKET ST & TREMONT ST (SW COR)
YORK CITY FIRE DEPARTMENT	830 E MARKET STREET
YORK CITY FIRE DEPARTMENT	SW COR OF E MARKET ST & SHERMAN ST
YORK CITY FIRE DEPARTMENT	664 E MARKET ST
YORK CITY FIRE DEPARTMENT	441 E MARKET ST
YORK CITY FIRE DEPARTMENT	N BROAD ST & E MARKET ST (NE COR)
YORK CITY FIRE DEPARTMENT	347 E MARKET ST
YORK CITY FIRE DEPARTMENT	NE CORNER 301 E MARKET & PINE
YORK CITY FIRE DEPARTMENT	E MARKET ST & N QUEEN ST
YORK CITY FIRE DEPARTMENT	129 E MARKET ST (NS)
YORK CITY FIRE DEPARTMENT	NW COR MARKET & DUKE STS
YORK CITY FIRE DEPARTMENT	31 E MARKET ST "ALL FIRST BANK"
YORK CITY FIRE DEPARTMENT	1 E MARKET ST & N GEORGE ST (NE COR)
YORK CITY FIRE DEPARTMENT	NW COR 1 W MARKET ST & GEORGE
YORK CITY FIRE DEPARTMENT	32 W MARKET ST & CHERRY LANE WALKWAY
YORK CITY FIRE DEPARTMENT	NW COR. MARKET & BEAVER
YORK CITY FIRE DEPARTMENT	129 W MARKET
YORK CITY FIRE DEPARTMENT	161 W MARKET
YORK CITY FIRE DEPARTMENT	249 W MARKET-W OF CREEK
YORK CITY FIRE DEPARTMENT	340 W MARKET ST (SS)
YORK CITY FIRE DEPARTMENT	SW COR OF WEST MARKET ST & PENN ST
YORK CITY FIRE DEPARTMENT	431 W MARKET ST
YORK CITY FIRE DEPARTMENT	SE COR OF W MARKET ST & N HARTLEY ST
YORK CITY FIRE DEPARTMENT	534 W MARKET ST
YORK CITY FIRE DEPARTMENT	NW COR W MARKET ST & RICHLAND AVE
YORK CITY FIRE DEPARTMENT	SW COR OF W MARKET ST & ROYAL ST
YORK CITY FIRE DEPARTMENT	MARYLAND AVE & ELM TER
YORK CITY FIRE DEPARTMENT	MARYLAND AVE & BELVIDERE AVE
YORK CITY FIRE DEPARTMENT	MARYLAND AVE & N HAWTHORNE ST (SE COR)
YORK CITY FIRE DEPARTMENT	MERION & ARLINGTON & NEWLINE (NS ISLAND)
YORK CITY FIRE DEPARTMENT	NEATER ST & SALEM AVE (NE)
YORK CITY FIRE DEPARTMENT	N NEWBERRY ST & PARK ST (S W COR)
YORK CITY FIRE DEPARTMENT	N NEWBERRY ST & W NORTH ST (SW COR)
YORK CITY FIRE DEPARTMENT	W GAY AVE & N NEWBERRY ST

CUST_NAME	HYDRANT_LOCATION
YORK CITY FIRE DEPARTMENT	NW COR. NEWBERRY & CLARK
YORK CITY FIRE DEPARTMENT	NW COR. NEWBERRY & MARKET
YORK CITY FIRE DEPARTMENT	NW COR. NEWBERRY & MASON
YORK CITY FIRE DEPARTMENT	E NORTH ST & N COURT AVE (WASHINGTON HOUSE)
YORK CITY FIRE DEPARTMENT	NW COR OF W NORTH ST & CHERRY ST
YORK CITY FIRE DEPARTMENT	W. NORTH ST. & GARFIELD ST. (NW COR)
YORK CITY FIRE DEPARTMENT	362 NORWAY STREET
YORK CITY FIRE DEPARTMENT	NORWAY ST & ELM STREET
YORK CITY FIRE DEPARTMENT	NORWAY & PROSPECT (NW COR)
YORK CITY FIRE DEPARTMENT	SW COR OF OAK LN & WCHURCH AVE
YORK CITY FIRE DEPARTMENT	PACIFIC AVE & WOOD ST (NE)
YORK CITY FIRE DEPARTMENT	PACIFIC AVE & PARKWAY BLVD
YORK CITY FIRE DEPARTMENT	516 PACIFIC AVE
YORK CITY FIRE DEPARTMENT	NW CORNER OF PARK ST & ELM TERRACE
YORK CITY FIRE DEPARTMENT	NW COR PARK ST & HARTLEY ST
YORK CITY FIRE DEPARTMENT	PARK ST OPPOSITE MANCHESTER ST
YORK CITY FIRE DEPARTMENT	225 PARK PLACE
YORK CITY FIRE DEPARTMENT	PATTISON & E PRINCESS ST (NW COR)
YORK CITY FIRE DEPARTMENT	381 S PATTISON
YORK CITY FIRE DEPARTMENT	PARKWAY BLVD & CARL ST
YORK CITY FIRE DEPARTMENT	NE COR N PENN ST & NORTH ST
YORK CITY FIRE DEPARTMENT	NW COR PENN ST & CLARK AVE
YORK CITY FIRE DEPARTMENT	NW COR. PENN & MASON
YORK CITY FIRE DEPARTMENT	135 S PENN ST
YORK CITY FIRE DEPARTMENT	S PENN ST & W PRINCESS ST
YORK CITY FIRE DEPARTMENT	340 S PENN ST
YORK CITY FIRE DEPARTMENT	S PENN ST & W COLLEGE AVE (SW COR)
YORK CITY FIRE DEPARTMENT	PENNSYLVANIA AVE & WEST ST NE COR
YORK CITY FIRE DEPARTMENT	PENNSYLVANIA AVE & N BELVIDERE AVE
YORK CITY FIRE DEPARTMENT	PENNSYLVANIA AVE & N HAWTHORNE ST
YORK CITY FIRE DEPARTMENT	PARKWAY BLVD & N PERSHING AVE
YORK CITY FIRE DEPARTMENT	N PERSHING AVE 250 FT N OF W PHILADELPHIA ST
YORK CITY FIRE DEPARTMENT	S PERSHING AVE & W KING ST
YORK CITY FIRE DEPARTMENT	S PERSHING AVE & W NEWTON AVE
YORK CITY FIRE DEPARTMENT	KINGS MILL RD & PENN STREET
YORK CITY FIRE DEPARTMENT	W PRINCESS ST & S PERSHING AVE
YORK CITY FIRE DEPARTMENT	S PERSHING AVE & W HOPE AVE (NW)
YORK CITY FIRE DEPARTMENT	S PERSHING AVE & LAFAYETTE ST (NW COR)
YORK CITY FIRE DEPARTMENT	S PERSHING AVE & W JACKSON ST (NW)
YORK CITY FIRE DEPARTMENT	S PERSHING AVE & W SPRINGETTSBURY AVE
YORK CITY FIRE DEPARTMENT	NW COR. PEYTON & ARLINGTON
YORK CITY FIRE DEPARTMENT	SW COR. PHILA & HARRISON
YORK CITY FIRE DEPARTMENT	E PHILA ST & N LEHMAN ST (SE COR)
YORK CITY FIRE DEPARTMENT	NW COR. PHILA & ALBEMARLE
YORK CITY FIRE DEPARTMENT	SW COR. PHILA & SHERMAN
YORK CITY FIRE DEPARTMENT	945 E PHILADELPHIA ST
YORK CITY FIRE DEPARTMENT	SE COR. PHILA & TREMONT
YORK CITY FIRE DEPARTMENT	SW COR. PHILA & FRANKLIN
YORK CITY FIRE DEPARTMENT	NE COR. PHILA & RIDGE
YORK CITY FIRE DEPARTMENT	E PHILADELPHIA ST & N STATE ST
YORK CITY FIRE DEPARTMENT	E PHILA ST & HOME ALLEY (SW COR)
YORK CITY FIRE DEPARTMENT	NS OF E PHILADELPHIA ST E OF S PINE ST
YORK CITY FIRE DEPARTMENT	232 E PHILADELPHIA ST
YORK CITY FIRE DEPARTMENT	E PHILADELPHIA ST & N HOWARD AVE (SE COR)
YORK CITY FIRE DEPARTMENT	33 E PHILADELPHIA ST
YORK CITY FIRE DEPARTMENT	W PHILA ST & N GEORGE ST (NW COR)
YORK CITY FIRE DEPARTMENT	29 W PHILADELPHIA ST & CHERRY ST
YORK CITY FIRE DEPARTMENT	W PHILADELPHIA ST & N BEAVER ST
YORK CITY FIRE DEPARTMENT	SW CORNER OF W PHILADELPHIA ST & NORTH PARK LN
YORK CITY FIRE DEPARTMENT	SE COR. W PHILADELPHIA ST & N PERSHING AVE
YORK CITY FIRE DEPARTMENT	W PHILADELPHIA ST & GRANT ST
YORK CITY FIRE DEPARTMENT	NW COR W PHILADELPHIA ST & NEWBERRY ST
YORK CITY FIRE DEPARTMENT	W PHILADELPHIA ST & N PENN ST
YORK CITY FIRE DEPARTMENT	444 W PHILADELPHIA ST
YORK CITY FIRE DEPARTMENT	NW COR. PHILA & HARTLEY
YORK CITY FIRE DEPARTMENT	W PHILADELPHIA ST & MANCHESTER ST (NW COR)
YORK CITY FIRE DEPARTMENT	NS 741 W PHILA ST BTWN CARLISLE & BELVIDERE
YORK CITY FIRE DEPARTMENT	S PINE ST & REINECKE PL (SE COR)
YORK CITY FIRE DEPARTMENT	S PINE ST & E SOUTH ST
YORK CITY FIRE DEPARTMENT	E MAPLE ST & S PINE ST
YORK CITY FIRE DEPARTMENT	SE COR. S PINE ST & E BOUNDARY AVE
YORK CITY FIRE DEPARTMENT	S PINE ST & SPRINGDALE AVE
YORK CITY FIRE DEPARTMENT	CRESTON RD & S PINE ST
YORK CITY FIRE DEPARTMENT	E POPLAR ST & S LEHMAN ST

CUST_NAME	HYDRANT_LOCATION
YORK CITY FIRE DEPARTMENT	E POPLAR ST & S EDGAR ST (NW COR)
YORK CITY FIRE DEPARTMENT	S PINE ST & E POPLAR ST (NE COR)
YORK CITY FIRE DEPARTMENT	W POPLAR ST & HAWTHORNE ST (NW COR)
YORK CITY FIRE DEPARTMENT	W POPLAR ST & SHERIDAN ST
YORK CITY FIRE DEPARTMENT	NE COR OF E PRINCESS ST & ALBEMARLE ST
YORK CITY FIRE DEPARTMENT	SW COR OF WARREN ST & E PRINCESS ST
YORK CITY FIRE DEPARTMENT	E PRINCESS ST & NORWAY ST
YORK CITY FIRE DEPARTMENT	NS E PRINCESS ST BTWNCHARLES & FULTON
YORK CITY FIRE DEPARTMENT	SE CORNER OF E PRINCESS ST & S PINE ST
YORK CITY FIRE DEPARTMENT	E PRINCESS ST & S HOWARD (NE COR)
YORK CITY FIRE DEPARTMENT	SE COR PRINCESS ST & DUKE ST
YORK CITY FIRE DEPARTMENT	E PRINCESS ST & COURT ALLEY
YORK CITY FIRE DEPARTMENT	NE COR. PRINCESS & CHERRY
YORK CITY FIRE DEPARTMENT	NW COR. PRINCESS & PARK
YORK CITY FIRE DEPARTMENT	OAK LN & W PRINCESS ST (SE COR)
YORK CITY FIRE DEPARTMENT	W PRINCESS ST & S NEWBERRY ST (S W COR)
YORK CITY FIRE DEPARTMENT	W PRINCESS ST & GREEN ST (S E COR)
YORK CITY FIRE DEPARTMENT	W PRINCESS ST & S HARTLEY ST (S E COR)
YORK CITY FIRE DEPARTMENT	PRIORITY RD & MAY ST
YORK CITY FIRE DEPARTMENT	NW COR PROSPECT AND PATTISON ST
YORK CITY FIRE DEPARTMENT	NE COR PROSPECT & VANDER AVE
YORK CITY FIRE DEPARTMENT	E PROSPECT ST & LAMOUR ST (NE COR)
YORK CITY FIRE DEPARTMENT	NE COR E PROSPECT ST & S CHARLES ST
YORK CITY FIRE DEPARTMENT	N QUEEN ST & HAY ST (SE COR)
YORK CITY FIRE DEPARTMENT	SW COR N QUEEN ST & YORK ST
YORK CITY FIRE DEPARTMENT	SW CORNER 330 N QUEEN& ARCH
YORK CITY FIRE DEPARTMENT	SE COR. QUEEN & WALNUT
YORK CITY FIRE DEPARTMENT	NE COR N QUEEN ST & E PHILADELPHIA ST
YORK CITY FIRE DEPARTMENT	NW COR. KING & QUEEN
YORK CITY FIRE DEPARTMENT	NW COR. S QUEEN ST & E NEWTON ST
YORK CITY FIRE DEPARTMENT	359 E PROSPECT ST
YORK CITY FIRE DEPARTMENT	SE COR. QUEEN & PROSPECT
YORK CITY FIRE DEPARTMENT	N QUEEN ST & E HOPE AVE
YORK CITY FIRE DEPARTMENT	S QUEEN ST & LIBERTY CT (S E COR)
YORK CITY FIRE DEPARTMENT	S QUEEN ST & E SOUTH ST (SE)
YORK CITY FIRE DEPARTMENT	S QUEEN ST & E MAPLE ST (NW COR)
YORK CITY FIRE DEPARTMENT	565 S QUEEN & BOUNDARY
YORK CITY FIRE DEPARTMENT	NW COR. REINECKE & COLUMBIA
YORK CITY FIRE DEPARTMENT	NE COR. RICHLAND & LINDEN
YORK CITY FIRE DEPARTMENT	S RICHLAND AVE & W POPLAR ST (NE COR)
YORK CITY FIRE DEPARTMENT	RICHLAND AVE & W PRINCESS ST (NW)
YORK CITY FIRE DEPARTMENT	RICHLAND AVE & LOCUST ST
YORK CITY FIRE DEPARTMENT	NW COR. RIDGE & YORK
YORK CITY FIRE DEPARTMENT	NW COR. RIDGE & WALLACE
YORK CITY FIRE DEPARTMENT	ROOSEVELT AVE & (FAHS) TATE ST
YORK CITY FIRE DEPARTMENT	ROOSEVELT AVE & PACIFIC AVE (NE COR)
YORK CITY FIRE DEPARTMENT	NE COR. ROOSEVELT & MARYLAND AVE
YORK CITY FIRE DEPARTMENT	NE COR OF ROOSEVELT AVE & PENNSYLVANIA AVE
YORK CITY FIRE DEPARTMENT	NE COR. ROOSEVELT & MADISON
YORK CITY FIRE DEPARTMENT	NE COR. ROOSEVELT & PARK
YORK CITY FIRE DEPARTMENT	ROOSEVELT AVE & WMRR (NE COR)
YORK CITY FIRE DEPARTMENT	ROOSEVELT AVE & GAS ALLEY
YORK CITY FIRE DEPARTMENT	NE COR ROYAL & KING
YORK CITY FIRE DEPARTMENT	SALEM AVE & S BELVIDERE (NE COR)
YORK CITY FIRE DEPARTMENT	NW COR S SHERIDAN ST & W PRINCESS ST
YORK CITY FIRE DEPARTMENT	SHERIDAN ST & W LOCUST ST
YORK CITY FIRE DEPARTMENT	TREMONT ST & HAY ST
YORK CITY FIRE DEPARTMENT	S SHERMAN ST & E POPLAR ST (S E COR)
YORK CITY FIRE DEPARTMENT	S SHERMAN ST & PROSPECT ST
YORK CITY FIRE DEPARTMENT	NE COR SMITH ST & JEFFERSON ST
YORK CITY FIRE DEPARTMENT	E SOUTH & S HOWARD (SE COR)
YORK CITY FIRE DEPARTMENT	E SOUTH ST & S COURT ST (NW COR)
YORK CITY FIRE DEPARTMENT	W SOUTH ST & LINDBERGH AVE (SE COR)
YORK CITY FIRE DEPARTMENT	E SPRINGGETTSBURY & S QUEEN ST (NE COR)
YORK CITY FIRE DEPARTMENT	NE COR. SPRINGDALE & NEWLIN
YORK CITY FIRE DEPARTMENT	S TREMONT ST & E POPLAR ST
YORK CITY FIRE DEPARTMENT	NE COR. STATE & YORK
YORK CITY FIRE DEPARTMENT	NE COR. STATE & WALLACE
YORK CITY FIRE DEPARTMENT	857 TIOGA ST
YORK CITY FIRE DEPARTMENT	WALLACE ST & N SHERMAN ST (SW COR)
YORK CITY FIRE DEPARTMENT	500 WALLACE ST
YORK CITY FIRE DEPARTMENT	NW COR. WALNUT & POWDER ALLEY
YORK CITY FIRE DEPARTMENT	NE COR WALNUT ST & N BROAD ST
YORK CITY FIRE DEPARTMENT	300 BLK OF WALNUT ST @ YORK HIGHWAY FACILITY

CUST_NAME	HYDRANT_LOCATION
YORK CITY FIRE DEPARTMENT	WALNUT ST & N PINE ST
YORK CITY FIRE DEPARTMENT	AT 233 WALNUT ST
YORK CITY FIRE DEPARTMENT	SE COR. WAYNE & TREMONT ST
YORK CITY FIRE DEPARTMENT	WELLINGTON ST & S ALBEMARLE ST
YORK CITY FIRE DEPARTMENT	SE COR. WEST & MADISON
YORK CITY FIRE DEPARTMENT	SE COR. WEST & LINCOLN
YORK CITY FIRE DEPARTMENT	NW COR. WEST & PHILA
YORK CITY FIRE DEPARTMENT	SW COR OF WEST ST & W MARKET ST
YORK CITY FIRE DEPARTMENT	NW COR. S WEST & W PRINCESS
YORK CITY FIRE DEPARTMENT	NW COR S WEST ST & W COLLEGE AVE
YORK CITY FIRE DEPARTMENT	NE COR OF WEST ST & COMPANY ST
YORK CITY FIRE DEPARTMENT	NW COR UNION ST & JUNIPER ST
YORK CITY FIRE DEPARTMENT	610 VANDER AVE (WS) KEEP FLOW OUT OF BASEMENT
YORK CITY FIRE DEPARTMENT	SW COR VILLAGE RD & WOOD ST
YORK CITY FIRE DEPARTMENT	KURTZ AVE & MANOR ST (NW)
YORK CITY FIRE DEPARTMENT	OTTAR LN & WOGAN RD NE COR
YORK CITY FIRE DEPARTMENT	NE COR OF FIRESIDE RD & WOGAN RD (NEAR PENN AVE)
YORK CITY FIRE DEPARTMENT	FIRESIDE RD & CONTINENTAL RD
YORK CITY FIRE DEPARTMENT	1501 CONTINENTAL RD
YORK CITY FIRE DEPARTMENT	DELPARK LN & CONTINENTAL RD
YORK CITY FIRE DEPARTMENT	TERRACE RD & WOGAN RD
YORK CITY FIRE DEPARTMENT	TERRACE RD & WHITE ROSE LN (SW)
YORK CITY FIRE DEPARTMENT	LINCOLN ST & THOMAS ST (NE)
YORK CITY FIRE DEPARTMENT	PARKWAY BLVD & FRONT ST (SE COR)
YORK CITY FIRE DEPARTMENT	SW COR OF PARKWAY BLVD & BEAVER ST
YORK CITY FIRE DEPARTMENT	PATTISON & EDISON
YORK CITY FIRE DEPARTMENT	345 LEXINGTON ST (ES)
YORK CITY FIRE DEPARTMENT	E POPLAR ST & S HARTMAN ST
YORK CITY FIRE DEPARTMENT	261 KINGS MILL RD
YORK CITY FIRE DEPARTMENT	SE COR. NEWBERRY & STONE
YORK CITY FIRE DEPARTMENT	LIVINGSTONE RD & PRIORITY RD
YORK CITY FIRE DEPARTMENT	753 FIRESIDE RD
YORK CITY FIRE DEPARTMENT	DEVERS RD & FIRESIDE RD
YORK CITY FIRE DEPARTMENT	DEVERS RD & FIRESIDE RD SOUTH
YORK CITY FIRE DEPARTMENT	LIVINGSTONE RD & DEVERS RD SW COR
YORK CITY FIRE DEPARTMENT	1405 DEVERS RD
YORK CITY FIRE DEPARTMENT	EDGAR ST & IRVING RD
YORK CITY FIRE DEPARTMENT	COMMERCE ST & SIMPSON ST
YORK CITY FIRE DEPARTMENT	DARTMOUTH RD & RICHWELL DR
YORK CITY FIRE DEPARTMENT	LOUCKS PL & FIRESIDE TERR
YORK CITY FIRE DEPARTMENT	PENNSYLVANIA AVE & KELLY DR (NW COR)
YORK CITY FIRE DEPARTMENT	844 GUNNISON RD
YORK CITY FIRE DEPARTMENT	CONTINENTAL RD & GUNNISON RD
YORK CITY FIRE DEPARTMENT	801 GUNNISON RD
YORK CITY FIRE DEPARTMENT	KELLY DR & PRIORITY RD (NW)
YORK CITY FIRE DEPARTMENT	SE COR JUNE ST & PRIORITY RD
YORK CITY FIRE DEPARTMENT	N HARTMAN ST & E PHILADELPHIA ST
YORK CITY FIRE DEPARTMENT	S EDGAR ST & ROCKDALE AVE
YORK CITY FIRE DEPARTMENT	415 BOUNDARY AVE @ PARKING LOT (HANNAH PENN MIDDLE SCHOOL)
YORK CITY FIRE DEPARTMENT	VANDER,S OF SAMPSON WITHIN 600' YORK CATHOL
YORK CITY FIRE DEPARTMENT	N NEWBERRY ST (OPP # 525 - SCHOOL) AT FARQUAR PK
YORK CITY FIRE DEPARTMENT	735 KELLY DR
YORK CITY FIRE DEPARTMENT	NE COR S PINE ST & IRVING
YORK CITY FIRE DEPARTMENT	FLORIDA AVE 100 FT W OF HAWTHORNE ST
YORK CITY FIRE DEPARTMENT	COR. EDGAR & SPRINGETTSBURY
YORK CITY FIRE DEPARTMENT	S PINE ST & E JACKSON ST
YORK CITY FIRE DEPARTMENT	S GEORGE ST & RATHTON RD (NE COR)
YORK CITY FIRE DEPARTMENT	MARBROOK LN & FAIRLANE DR
YORK CITY FIRE DEPARTMENT	MARBROOK LN & LANCER LN
YORK CITY FIRE DEPARTMENT	952 RICHWELL DR
YORK CITY FIRE DEPARTMENT	BELAIRE LN & LANCER LN
YORK CITY FIRE DEPARTMENT	BELAIRE LN & FAIRLANE DR
YORK CITY FIRE DEPARTMENT	949 NORTHBRIER DR
YORK CITY FIRE DEPARTMENT	616 LINCOLN DRIVE
YORK CITY FIRE DEPARTMENT	NE COR EDISON & HARTMAN
YORK CITY FIRE DEPARTMENT	1650 DEVERS RD
YORK CITY FIRE DEPARTMENT	1780 DEVERS RD
YORK CITY FIRE DEPARTMENT	COLONY DR & HARDWICK PL
YORK CITY FIRE DEPARTMENT	NOONAN RD & PENNA AVE
YORK CITY FIRE DEPARTMENT	PARKWAY BLVD & N NEWBERRY ST (NS AT MET-ED)
YORK CITY FIRE DEPARTMENT	NE COR S DUKE & MERION
YORK CITY FIRE DEPARTMENT	NW COR HILL ST & ELM ST
YORK CITY FIRE DEPARTMENT	LOUCKS MILL RD & YORK ST
YORK CITY FIRE DEPARTMENT	INTERSECTION OF HILL ST & 4TH AVE

CUST_NAME	HYDRANT_LOCATION
YORK CITY FIRE DEPARTMENT	IRVING RD 50FT S OF LEEDS RD
YORK CITY FIRE DEPARTMENT	LOUCKS RD,W PROPERTY LINE OF COLONY PARK AP
YORK CITY FIRE DEPARTMENT	NS LOUCKS BTWN FAIRLANE & LANCER - IN FRONT OF STAPLES
YORK CITY FIRE DEPARTMENT	NS LOUCKS BTWN FAIRLANE & LANCER - IN FRONT OF TRACTOR SUPPLY
YORK CITY FIRE DEPARTMENT	NE COR PENNSYLVANIA AVE & RT 30
YORK CITY FIRE DEPARTMENT	PENNA AVE & NEU RD (NW COR) @ HACC
YORK CITY FIRE DEPARTMENT	W SPRINGETTSBURY AVE & MANOR ST (SW COR)
YORK CITY FIRE DEPARTMENT	SE COR. RATHTON & NEWLIN
YORK CITY FIRE DEPARTMENT	S LEHMAN ST & E KING ST (SW COR)
YORK CITY FIRE DEPARTMENT	ES 117 N EAST ST, S OF WALLACE ST
YORK CITY FIRE DEPARTMENT	NEU ST (NS) 1000' W OF PENNA AVE
YORK CITY FIRE DEPARTMENT	VOGELSONG RD (ES) N OF NEU ST - YORK CITY IND PARK
YORK CITY FIRE DEPARTMENT	VOGELSONG RD-144' W PENNA AVE (SS) LOT 12
YORK CITY FIRE DEPARTMENT	ES PA AVE, 515' N OF PIEDMONT, LOT 8
YORK CITY FIRE DEPARTMENT	VOGELSONG RD,1500 FT N OF PENNA AVE ES
YORK CITY FIRE DEPARTMENT	ES VOGELSONG RD OPP WINTER ENGINE-GENERATOR
YORK CITY FIRE DEPARTMENT	ON MARBROOK AVE APPROX550' W OF ROOSEVELT AV
YORK CITY FIRE DEPARTMENT	ES PENNA AVE CUL-DE-SAC N OF VOGELSONG
YORK CITY FIRE DEPARTMENT	SS VOGELSONG BTWN BOROM & ROOSEVELT
YORK CITY FIRE DEPARTMENT	SS VOGELSONG RD BTWN CLUGSTON & BOROM
YORK CITY FIRE DEPARTMENT	SE COR VOGELSONG RD &BOROM RD
YORK CITY FIRE DEPARTMENT	SS VOGELSONG RD 750' E OF BOROM RD
YORK CITY FIRE DEPARTMENT	WS CLUGSTON RD 375' NOF VOGELSONG RD
YORK CITY FIRE DEPARTMENT	SW COR CLUGSTON & BOROM RD
YORK CITY FIRE DEPARTMENT	WS CLUGSTON 600' N OF BOROM RD
YORK CITY FIRE DEPARTMENT	SS BOROM BTWN VOGELSONG & 650' E OF CLUGSTON
YORK CITY FIRE DEPARTMENT	NW COR RIDGE AVE & HAY ST
YORK CITY FIRE DEPARTMENT	WS VANDER AVE 150' N OF ROCKDALE
YORK CITY FIRE DEPARTMENT	NS 815 DONNELLY ST BTWN S SHERMAN & E KING
YORK CITY FIRE DEPARTMENT	1250 SMILE WAY
YORK CITY FIRE DEPARTMENT	1111 SMILE WAY
YORK CITY FIRE DEPARTMENT	NW COR SMILE WAY & MONOCACY RD
YORK CITY FIRE DEPARTMENT	N HAWTHORNE ST & TEXAS AVE (NE COR) FLA PUMP
YORK CITY FIRE DEPARTMENT	SS MONOCACY, 500' OF SMILE WAY
YORK CITY FIRE DEPARTMENT	SS 720 LOUCKS RD (5 GUYS REST.)
YORK CITY FIRE DEPARTMENT	NE COR 543 N NEWBERRY& MADISON
YORK CITY FIRE DEPARTMENT	S NEWBERRY ST & W SPRINGETTSBURY AVE (SW COR)
YORK CITY FIRE DEPARTMENT	ES OPP 908 S GEORGE ST "UNITARIAN CHURCH"
YORK CITY FIRE DEPARTMENT	NW COR PERSHING AVE &POWER ST
YORK CITY FIRE DEPARTMENT	NW COR OATMAN ST & PRIORITY RD
YORK CITY FIRE DEPARTMENT	SE COR BEAVER ST & COTTAGE PL
YORK CITY FIRE DEPARTMENT	NW COR PRINCESS ST & BROAD ST
YORK CITY FIRE DEPARTMENT	NW COR IRVING RD & ARLINGTON RD
YORK CITY FIRE DEPARTMENT	E SPRINGETTSBURY AVE & MC KENZIE ST (SE COR)
YORK CITY FIRE DEPARTMENT	SW COR SPRINGDALE AVE& S QUEEN ST
YORK CITY FIRE DEPARTMENT	NE COR WOGAN RD & LOUCKS RD
YORK CITY FIRE DEPARTMENT	NE COR COURT AY & BOUNDARY AVE
YORK CITY FIRE DEPARTMENT	300 BLOCK ES GIRARD AVE APP 100'N OF RR TRAC
YORK CITY FIRE DEPARTMENT	SE COR GIRARD AVE & PRINCESS ST
YORK CITY FIRE DEPARTMENT	SE CORNER OF N PENN ST & W GAY ST
YORK CITY FIRE DEPARTMENT	1110 E PRINCESS ST
YORK CITY FIRE DEPARTMENT	S ALBEMARLE & E PRINCESS ST (SE COR)
YORK CITY FIRE DEPARTMENT	OPP #366 S ALBEMARLE ST
YORK CITY FIRE DEPARTMENT	NW CORNER OF PROSPECTST & LANCASTER AVE
YORK CITY FIRE DEPARTMENT	366 S SHERMAN ST
YORK CITY FIRE DEPARTMENT	LAMOUR ST & SOUTH ST (NE COR)
YORK CITY FIRE DEPARTMENT	296 RATHTON RD, E OF S QUEEN ST
YORK CITY FIRE DEPARTMENT	PEYTON RD & S QUEEN ST
YORK CITY FIRE DEPARTMENT	S DUKE ST & RATHTON RD (NE COR)
YORK CITY FIRE DEPARTMENT	NW COR OF E MAPLE ST & GIRARD AVE
YORK CITY FIRE DEPARTMENT	NW CORNER OF MAPLE ST& BERGMAN ST
YORK CITY FIRE DEPARTMENT	RATHTON RD (SS) APPROX. 460' E OF CLOVER LANE
YORK CITY FIRE DEPARTMENT	NW CORNER OF COTTAGE PLACE AND CLEVEND
YORK CITY FIRE DEPARTMENT	203 EBERTS LANE & WALLACE ST.
YORK CITY FIRE DEPARTMENT	ARCH ST AT STADIUM (EAST OF WASHINGTON ST) S.S.
YORK CITY FIRE DEPARTMENT	GARFIELD ST & PARK ST (SE COR)
YORK CITY FIRE DEPARTMENT	HUDSON ST & GRANITE AVE (NE COR) HOSE OR PLYWOOD
YORK CITY FIRE DEPARTMENT	232 PROSPECT ST, E OF SUSQUEHANNA AVE
YORK CITY FIRE DEPARTMENT	W CLARKE AVE & GRANT ST (N W COR)
YORK CITY FIRE DEPARTMENT	CURWOOD AVE & JUNIPER ST (FERGUSON SCHOOL) NW COR
YORK CITY FIRE DEPARTMENT	NW COR OF E PRINCESS ST & ELAINE PL
YORK CITY FIRE DEPARTMENT	PENNSYLVANIA AVE & PARKWAY BLVD (SW COR)
YORK CITY FIRE DEPARTMENT	350 SIMPSON ST (WS)
YORK CITY FIRE DEPARTMENT	PENNSYLVANIA AVE (ES) 560 FT N OF COLONY DR

CUST_NAME	HYDRANT_LOCATION
YORK CITY FIRE DEPARTMENT	N HAWTHORNE ST & DELEWARE AVE (NE COR) FLA PUMP
YORK CITY FIRE DEPARTMENT	FLORIDA AVE & N BELVIDERE AVE
YORK CITY FIRE DEPARTMENT	EDGAR ST & E COTTAGE PLACE (NW COR)
YORK CITY FIRE DEPARTMENT	E JACKSON ST & S EDGAR ST (NW COR)
YORK CITY FIRE DEPARTMENT	NW COR E SPRINGETTSBURY AVE & S PINE ST
YORK CITY FIRE DEPARTMENT	N STATE ST & CHESTNUT ST (SW COR)
YORK CITY FIRE DEPARTMENT	CHESTNUT ST & MULBERRY ST (SW COR)
YORK CITY FIRE DEPARTMENT	N HARTMAN ST & E MARKET ST (NE COR)
YORK CITY FIRE DEPARTMENT	EDGAR ST & BROAD ST
YORK CITY FIRE DEPARTMENT	LINDBERG AVE & CHARLES AVE (NW COR) PENN PARK
YORK CITY FIRE DEPARTMENT	338 WHEATFIELD ST (WS)
YORK CITY FIRE DEPARTMENT	LINDEN AVE & N HARTLEY ST (SE COR)
YORK CITY FIRE DEPARTMENT	SHAEFER LN & THACKSTON LN (NE COR)
YORK CITY FIRE DEPARTMENT	SE COR OF THACKSTON LN AND W COLLEGE AVE
YORK CITY FIRE DEPARTMENT	SW COR OF SMITH ST & PARKWAY BLVD
YORK CITY SCHOOL DIST	TEXAS AVE (WS) EDGAR FAHS SMITH SCHOOL - FLA PUMP
YORK COLLEGE OF PA	770 COLONIAL AVE (E OF READE AVE ON SS)
YORK COLLEGE OF PA	YORK COLLEGE DR (400' E OF RICHLAND AVE)
YORK COLLEGE OF PA	YORK COLLEGE DR - APPROX. 800' W OF GRANTLEY RD
YORK COLLEGE OF PA	YORK COLLEGE DR - APPROX. 300' W OF GRANTLEY RD
YORK COLLEGE OF PA	NS OF YWC RIGHT OF WAY ON EAST END OF DUPONT AVE
YORK COUNTY TRANSPORTATION AUTHORITY	415 N ZARFOSS DR
YORK HAVEN BOROUGH	NE COR PENNSYLVANIA AVE & N LANDVALE ST
YORK HAVEN BOROUGH	NW COR PENNSYLVANIA AVE & N FRONT ST
YORK HAVEN BOROUGH	WS S FRONT ST BETWEEN 54 & 56 S FRONT ST
YORK HAVEN BOROUGH	ES OF SOUTH FRONT ST BETWEEN 101 & 107 S FRONT ST
YORK HAVEN BOROUGH	NW COR OF SUSQUEHANNA ST & FALLSVIEW AVE
YORK NEW SALEM BORO	301 N MAIN ST
YORK NEW SALEM BORO	SS MARTIN DR (AT END)
YORK NEW SALEM BORO	151 N MAIN ST (YORK NEW SALEM)
YORK NEW SALEM BORO	N MAIN ST & E GEORGE ST
YORK NEW SALEM BORO	E GEORGE ST BTWN MAIN ST & ARNOLD ST (AT CHURCH)
YORK NEW SALEM BORO	N WATER ST (WS)
YORK NEW SALEM BORO	W GEORGE ST BET WATER ST & SOUTHVIEW DR (NS)
YORK NEW SALEM BORO	ROBINHOOD DR & FRIAR RD
YORK NEW SALEM BORO	4161 ROBINHOOD DR
YORK NEW SALEM BORO	ROBINHOOD DR 1ST HYDT S OF SCARLET DR
YORK NEW SALEM BORO	4081 ROBINHOOD DR (WS)
YORK NEW SALEM BORO	ROBINHOOD DR E OF LITTLE JOHN DR
YORK NEW SALEM BORO	SS SHERWOOD DR BTW ROBINHOOD & ROBINHOOD
YORK NEW SALEM BORO	138 S MAIN ST
YORK NEW SALEM BORO	3126 - 3128 KING RICHARDS CT SOUTH (NS)
YORK NEW SALEM BORO	KING RICHARDS CT S & MARIAN WAY (SE COR)
YORK NEW SALEM BORO	KING RICHARDS CT SOUTH & KING RICHARDS CT NORTH (SE COR)
YORK NEW SALEM BORO	NW COR OF MARIAN WAY & SCARLET DR
YORK TOWNSHIP	2555 CAPE HORN RD (WS) 700' S OF BELLE RD
YORK TOWNSHIP	CAPE HORN RD & SHARON AVE N (SW COR)
YORK TOWNSHIP	CAPE HORN RD & SHARON AVE S (NW COR)
YORK TOWNSHIP	2630 SANDRA AVE (WS)
YORK TOWNSHIP	CAPE HORN RD & STEINFELT RD (SW COR)
YORK TOWNSHIP	CAPE HORN RD & DAVID DR (SW COR)
YORK TOWNSHIP	901 SHARON AVE N (WS)
YORK TOWNSHIP	KELLER DR & KELLER DR (NE COR)
YORK TOWNSHIP	KELLER DR (WS) 60' N OF OAKWOOD DR AT CUL-DE-SAC
YORK TOWNSHIP	DAVID DR (NS) 1000' W OF CAPE HORN RD
YORK TOWNSHIP	CAPE HORN RD & ASPEN LN (SW COR)
YORK TOWNSHIP	924 ASPEN LANE (SS)
YORK TOWNSHIP	2932 CAPE HORN RD (WS)
YORK TOWNSHIP	445 CHESTNUT HILL RD
YORK TOWNSHIP	2735 CASTANEA CT
YORK TOWNSHIP	CHESTNUT HILL RD & FOREST RD (NW COR)
YORK TOWNSHIP	2650 FOREST RD
YORK TOWNSHIP	2103 HOLLYWOOD DR
YORK TOWNSHIP	560 OWEN RD
YORK TOWNSHIP	2033 S QUEEN (ES) S OF CHANCELOR
YORK TOWNSHIP	S QUEEN ST & DONNA LN (NE COR)
YORK TOWNSHIP	2215 S QUEEN ST & ACCO DR (NE COR)
YORK TOWNSHIP	2241 S QUEEN ST (ES)
YORK TOWNSHIP	S QUEEN ST & OAK ST (SE COR)
YORK TOWNSHIP	MEMORY LN & S QUEEN ST
YORK TOWNSHIP	S QUEEN ST (ES) AT MET-ED SUBSTATION S DEW DRO
YORK TOWNSHIP	W CRESTLYN DR (SS) 35' W OF S QUEEN ST
YORK TOWNSHIP	2081 SPRINGWOOD RD
YORK TOWNSHIP	CHERRY LN & MARKEY ST

CUST_NAME	HYDRANT_LOCATION
YORK TOWNSHIP	50 SCHOOL ST & MEMORY LN (SW COR)
YORK TOWNSHIP	CORBIN RD & LOCUST RD (NE COR)
YORK TOWNSHIP	BEAUMONT RD & CHANCELLOR RD (HOSE) NW COR
YORK TOWNSHIP	BARSHINGER LN,410 FT EAST OF QUEEN ST (HOSE)
YORK TOWNSHIP	371 HILLCREST RD (NS)425' W OF CRESCENT RD
YORK TOWNSHIP	371 - 367 WATERS RD (NS)
YORK TOWNSHIP	NE COR WATERS RD & CRESCENT RD
YORK TOWNSHIP	MERRIN RD, AT SPRY TANK R-OF-WAY
YORK TOWNSHIP	MERRIN RD,1000 FT W OF YWC RIGHT OF WAY
YORK TOWNSHIP	424 HILL-N-DALE
YORK TOWNSHIP	BAYBERRY LN & HILL N DALE DR
YORK TOWNSHIP	KNOB HILL RD & TYLER RUN RD (NW COR)
YORK TOWNSHIP	GRENLYN RD & LYNDALE DR
YORK TOWNSHIP	ARLINGTON RD & CHURCH ST
YORK TOWNSHIP	6 CHURCH ST (SS) 250' E OF QUEEN ST (HOSE)
YORK TOWNSHIP	S PINE ST & KREIDLER AVE
YORK TOWNSHIP	GATEWAY ROAD,500 FT EAST OF QUEEN ST
YORK TOWNSHIP	LAKEVIEW DR & LOUISE AVE (USE PLYWOOD)
YORK TOWNSHIP	DONNA LN & SPRINGWOOD RD (PLYWOOD)
YORK TOWNSHIP	CRESLYN DR & CIRCLE DR
YORK TOWNSHIP	42 CRESTVIEW DR, 850'S OF CRESLYN DR
YORK TOWNSHIP	48 CIRCLE DR AT SOUTH END, USE HOSE
YORK TOWNSHIP	2187 S QUEEN ST (ES) BTWN CENTER & PAULINE
YORK TOWNSHIP	2071 NORTHBROOK CIR & PRIVATE RD
YORK TOWNSHIP	229 DEW DROP RD
YORK TOWNSHIP	OAK ST (SPRY) 700' E OF QUEEN ST
YORK TOWNSHIP	OWEN RD 1000 FT E OF SPRINGWOOD RD
YORK TOWNSHIP	ALLEGHENY DR & WHITNEY DR (SE)
YORK TOWNSHIP	S QUEEN ST & LEADERS HEIGHTS RD (SE COR)
YORK TOWNSHIP	CHURCHILL DR & BLENHEIM CT (NW COR)
YORK TOWNSHIP	CHURCHILL DR & TWIDGEN CT
YORK TOWNSHIP	2880 S GEORGE ST
YORK TOWNSHIP	81 WEST BROOK CIR
YORK TOWNSHIP	BRISTOL DR BTWN QUEENSWOOD & MAPLEWOOD (PLYWOOD)
YORK TOWNSHIP	BLUE RIDGE DR & RANIER CT (NW COR) HOSE
YORK TOWNSHIP	WHITNEY DR & RUSHMORE DR
YORK TOWNSHIP	BLUE RIDGE DR & RUSHMORE DR
YORK TOWNSHIP	891 SUNLIGHT DR, 110'N OF SKYLIGHT DR
YORK TOWNSHIP	MOONLIGHT DR AND STARLIGHT DRIVE
YORK TOWNSHIP	STARLIGHT DRIVE AND SUNLIGHT DRIVE
YORK TOWNSHIP	S QUEEN ST & IRON STONE HILL RD (ES) SHEETZ
YORK TOWNSHIP	2080 CRESCENT RD
YORK TOWNSHIP	2012 CRESCENT RD
YORK TOWNSHIP	S GEORGE ST & POWDER MILL RD
YORK TOWNSHIP	#3198 STARLIGHT DRIVE AT TWILIGHT
YORK TOWNSHIP	871 SATELLITE DR
YORK TOWNSHIP	#3120 STARLIGHT DR BTWN LOTS 63 & 64
YORK TOWNSHIP	#3121 SKYLIGHT DRIVE E. BET. LOTS 114-115
YORK TOWNSHIP	861 TWILIGHT DR AT SKYLIGHT DR W
YORK TOWNSHIP	OAK ST & SCHOOL ST (NW COR)
YORK TOWNSHIP	OAK RD IN OAK MANOR - OPPOSITE 125 OAK RD
YORK TOWNSHIP	PAULINE DR (NS) 250' E OF S QUEEN ST
YORK TOWNSHIP	ALLEGHENY DR (SS) OPP 419, 650' W OF HOLYOKE
YORK TOWNSHIP	370 ALLEGHENY DR (SS) 1700' W OF HOLYOKE
YORK TOWNSHIP	OAK MANOR DR & TONDEN DR (SE COR)
YORK TOWNSHIP	200 PAULINE DR (NS) MANOR CARE SOUTH
YORK TOWNSHIP	MARLBOROUGH DR & SUTTON RD (NE COR)
YORK TOWNSHIP	2861 E PROSPECT RD
YORK TOWNSHIP	ACCO DR (NS) 280 FT W OF PROPOSED ALLEY
YORK TOWNSHIP	334 ALLEGHENY DR & NATALIE DR (SW COR)
YORK TOWNSHIP	ALLEGHENY DR & SHASTA DR (NE COR)
YORK TOWNSHIP	POCONO DR & BLUE RIDGE DR (NW COR)
YORK TOWNSHIP	449 HOLYOKE DR (SS) BTWN ALLEG & POCONO
YORK TOWNSHIP	352 HOLYOKE DR (SS) W OF POCONO
YORK TOWNSHIP	LENTZLYN DR & AMAD DR (SE COR)
YORK TOWNSHIP	AMAD DR & KRESTA DR (NW COR)
YORK TOWNSHIP	271 LENTZLYN DR - BTWN KRESTA & AMAD
YORK TOWNSHIP	OLD DUTCH LN & CAPE HORN RD (SE COR)
YORK TOWNSHIP	324 SHASTA DR BTWN LOT 79 & 80
YORK TOWNSHIP	2747 SIERRA DR
YORK TOWNSHIP	#2355 SUTTON RD,NS BET. LANDON & BALDSMERE
YORK TOWNSHIP	KEYWAY DR & CROSSWAY DR (SE COR)
YORK TOWNSHIP	2648 VIREO RD (WS)
YORK TOWNSHIP	VIREO RD - 400' S OF SHASTA DR

CUST_NAME	HYDRANT_LOCATION
YORK TOWNSHIP	761 SATELLITE DR, BTWN COMETLIGHT & DAWNLI
YORK TOWNSHIP	DAWNLIGHT & COMETLIGHT (NW COR)
YORK TOWNSHIP	OWEN RD & PRIVATE RD 3RD HYDT (PLYWOOD)
YORK TOWNSHIP	SCHOOL ST & WOODCREST DR (NW COR)
YORK TOWNSHIP	PINE GROVE RD (ES) 250' N OF DEW DROP RD
YORK TOWNSHIP	SCHOOL ST (WS) 1000' N OF OAK ST
YORK TOWNSHIP	SCHOOL ST (WS) 2000' N OF OAK ST
YORK TOWNSHIP	415 LAKEVIEW DRIVE (HOSE)
YORK TOWNSHIP	380 SCHOOL ST (WS) BTWN WIRE RD N & SPRINGWOOD
YORK TOWNSHIP	LARKSPUR LN N & JONQUIL RD (SW COR)
YORK TOWNSHIP	LARKSPUR LN S & JONQUIL RD (NW COR)
YORK TOWNSHIP	BALDSMERE DR & MARLBOROUGH DR (SW COR)
YORK TOWNSHIP	262 REYNOLDS MILL RD (NS)
YORK TOWNSHIP	LISMORE BLVD (NS) 300' E OF OLD DUTCH LANE
YORK TOWNSHIP	2166 S QUEEN & ST CHARLES WAY (NW COR)
YORK TOWNSHIP	197 MCKINLEY DR
YORK TOWNSHIP	189 TUSCARORA DR
YORK TOWNSHIP	LISMORE BLVD & GALTEE CT (SE COR) WATERFORD
YORK TOWNSHIP	2812 E PROSPECT RD
YORK TOWNSHIP	JOPPA RD (WS) 425' S OF PARK LA
YORK TOWNSHIP	BUCHANAN DR & LEXINGTON DR (SW COR)
YORK TOWNSHIP	WYNTRE BROOKE (NS) 1ST HYDT W OF GEORGE ST
YORK TOWNSHIP	KIMES RD & CHERRY ST (NE COR)
YORK TOWNSHIP	DEW DROP RD (SS) 500' E OF PINE GROVE RD
YORK TOWNSHIP	WYNTREBROOK DR & OLD BALTIMORE PIKE (NW COR)
YORK TOWNSHIP	STARCROSS RD (WS) 1000' S OF WYNTREBROOK
YORK TOWNSHIP	1652 WYNTRE BROOK DR NORTH (HOSE) NS
YORK TOWNSHIP	729 - 735 CHAMBERS RD OPP-KENSINGTON CT
YORK TOWNSHIP	753 DAYLIGHT DR
YORK TOWNSHIP	HOLLYWOOD DR & ENT TO QUEENSGATE (NE COR)
YORK TOWNSHIP	2533 JOPPA RD (WS) S OF HOMEWOOD RD
YORK TOWNSHIP	S.QUEEN ST & SPRINGWOOD RD (SW COR)
YORK TOWNSHIP	680 OWEN RD
YORK TOWNSHIP	LISMORE BLVD & D/W WATERFORD APTS (NE COR)
YORK TOWNSHIP	MELRIE DR & IRON STONE HILL RD (NW COR)
YORK TOWNSHIP	CHAMBERS RD & RAYLIGHT DR (SE COR)
YORK TOWNSHIP	CHAMBERS RD & CAMP BETTY WASHINGTON (NE COR)
YORK TOWNSHIP	905 CHAMBERS RD (BETWEEN CAMP BETTY WASH & HERTIAGE)
YORK TOWNSHIP	POWDER MILL RD & FOX RUN DR (SE COR)
YORK TOWNSHIP	DEW DROP RD & MAY APPLE DR (NW COR)
YORK TOWNSHIP	274 PINEVIEW LN (SS) W OF SHENANDOAH
YORK TOWNSHIP	2795 JOPPA RD-NEAR CHRISTMAS TREE HILL
YORK TOWNSHIP	SOLARLIGHT DR & NIGHTLIGHT DR (NW COR)
YORK TOWNSHIP	330 SCHOOL ST (HOSE)
YORK TOWNSHIP	370 WIRE RD
YORK TOWNSHIP	HUDSON DR (NS) 320' E OF RIDGE RD
YORK TOWNSHIP	RIDGE RD (WS) 450 FT N OF HUDSON DR
YORK TOWNSHIP	VINMAR DR & PIN OAK DR (SE COR)
YORK TOWNSHIP	PIN OAK DR & RIDLEY DR (NE COR)
YORK TOWNSHIP	DEW DROP RD & ASHLEIGH DR (NW COR)
YORK TOWNSHIP	SPRINGWOOD RD (SS) 550' E OF SCHOOL ST
YORK TOWNSHIP	SPRINGWOOD RD (SS) 425' E OF BEL AIRE DR
YORK TOWNSHIP	SPRINGWOOD RD & CHESTNUT HILL RD (SW COR)
YORK TOWNSHIP	2335 ASHLEIGH DR (WS) BET KREIDLER & BRIGHKIN
YORK TOWNSHIP	CHESTNUT HILL RD & HEATHER DR
YORK TOWNSHIP	CHESTNUT HILL RD & CHESTNUT RUN RD (SW COR)
YORK TOWNSHIP	PRIMROSE LN & CHESTNUT RUN RD
YORK TOWNSHIP	SPRINGWOOD RD & WILLET TA CT (SW COR)
YORK TOWNSHIP	HEATHER DR & WILLOW CT (SW COR)
YORK TOWNSHIP	COUNTRY LN & CHESTNUT RUN RD
YORK TOWNSHIP	2744 CHESTNUT RUN (SS) BTWN COUNTRY & PRIMROSE
YORK TOWNSHIP	2848 CANDLELIGHT DR (WS)
YORK TOWNSHIP	CANDLELIGHT & SOLARLIGHT DR (NW COR)
YORK TOWNSHIP	PAULINE DR (WS) 1ST DRIVE TO SHOP CENTER
YORK TOWNSHIP	PAULINE DR (NS) NORTH TO SHOPPING CENTER ENTRANCE
YORK TOWNSHIP	PAULINE DR & SPRINGWOOD RD (NW COR)
YORK TOWNSHIP	HERITAGE HILLS DR (NS) 800' NW CANDLELGT
YORK TOWNSHIP	HERITAGE HILLS DR (NS) 500' E NEONLIGHT
YORK TOWNSHIP	HERITAGE HILLS DR & NIGHTLIGHT DR (SW COR)
YORK TOWNSHIP	HERITAGE HILLS DR & HERITAGE HILL CIR (SW COR)
YORK TOWNSHIP	CHESTNUT RUN RD & EVERGREEN DR (SE COR)
YORK TOWNSHIP	2740 PRIMROSE LN
YORK TOWNSHIP	2720 PRIMROSE LN (SS) 250' W OF EVERGREEN DR
YORK TOWNSHIP	W CRESTLYN DR (SS) & YWC MAIN R-OF-W

CUST_NAME	HYDRANT_LOCATION
YORK TOWNSHIP	W CRESTLYN DR (SS) 900' W OF SPRY TANK
YORK TOWNSHIP	168 KREIDLER AVE (SS) BTWN MAYAPPLE & ASHLEIGH
YORK TOWNSHIP	2675 JOPPA RD (ES) 700' S OF LEADERS HEIGHTS
YORK TOWNSHIP	CHESTNUT LN & STARCROSS RD (SW COR)
YORK TOWNSHIP	240 KREIDLER AVE (ES) 700' N OF ASHLEIGH DR
YORK TOWNSHIP	FAIRFAX DR (ES) 300' N OF IMPERIAL DR
YORK TOWNSHIP	OAK ST & OAK RIDGE LN (SW COR)
YORK TOWNSHIP	ACCO DR & ASHLEIGH DR (NW COR)
YORK TOWNSHIP	IRON STONE HILL RD & GREEN VALLEY RD (NW COR)
YORK TOWNSHIP	GREEN VALLEY & DEER CHASE (NE COR) - HOSE
YORK TOWNSHIP	151 FAIRFAX DR (NS) AT YWC R-OF-W
YORK TOWNSHIP	150 FARM LANE RD
YORK TOWNSHIP	KINROSS AVE & KYLEMORE WAY (SE COR)
YORK TOWNSHIP	ROSSLAIRE RD & KINROSS AVE
YORK TOWNSHIP	CAPE HORN RD & ROSSLAIRE RD (SW COR)
YORK TOWNSHIP	CAPE HORN RD (WS) 1100' N OF ROSSLAIRE RD
YORK TOWNSHIP	CAPE HORN RD & WINDSOR RD (SW COR)
YORK TOWNSHIP	CAPE HORN RD & WATERFORD DRIVEWAY (NW COR)
YORK TOWNSHIP	5 ALYCE CIRCLE (NS)
YORK TOWNSHIP	133 LEADERS HEIGHTS RD (NS) "MCDONALDS"
YORK TOWNSHIP	BAYBERRY LN (ES) 350' S OF TYLER RUN RD
YORK TOWNSHIP	NOB HILL RD & CLARKS WAY (SW COR)
YORK TOWNSHIP	CHRONISTER DR & LANIE CT (NE COR)
YORK TOWNSHIP	NATALIE DR & CHRONISTER DR (SE COR)
YORK TOWNSHIP	DAISY RD & DEW DROP RD (SE COR)
YORK TOWNSHIP	ST CHARLES WAY (WS) 1000' N OF DEW DROP RD
YORK TOWNSHIP	ST CHARLES WAY (NS) 2000 FT E OF DEW DROP RD
YORK TOWNSHIP	480 BELLAIRE DR & CRANBROOK DR (SW COR)
YORK TOWNSHIP	NOB HILL RD & BAYBERRY LN (NW COR)
YORK TOWNSHIP	CHESTNUT HILL RD & WOODSPRING DR (NW COR)
YORK TOWNSHIP	WOODSPRING DR & HIGHLAND PATH (NW COR)
YORK TOWNSHIP	212 MONUMENT DR & IMPERIAL DR (SE COR)
YORK TOWNSHIP	198 RIDGEFIELD DR (SS) 500' W OF MARDALE
YORK TOWNSHIP	2414 EMIRAY CT (NS)
YORK TOWNSHIP	2441 CLAIRIAN & PRIVATE RD (SW COR)
YORK TOWNSHIP	HOWARDS END & NOB HILL RD (NW COR)
YORK TOWNSHIP	JOPPA RD & SOUTHFIELD DR (NW COR)
YORK TOWNSHIP	COURSE RD (WS) 600' S OF LEADER HEIGHTS RD
YORK TOWNSHIP	LEGACY LN & CHAMBERS RD (NE COR)
YORK TOWNSHIP	NIGHTLIGHT DR & LEGACY (SW COR)
YORK TOWNSHIP	GRANTLEY RD (WS) 700' N OF MONUMENT RD
YORK TOWNSHIP	550 DUQUESNE RD
YORK TOWNSHIP	FREEDOM WAY (NS) AT W DR TO HAVEN @ SPRINGWOOD
YORK TOWNSHIP	FREEDOM WAY (ES) 2ND HYDT S OF PAULINE DR
YORK TOWNSHIP	REYNOLDS MILL RD & OVERLOOK DR (NW COR)
YORK TOWNSHIP	420 BELLAIRE DR
YORK TOWNSHIP	PENN BLVD & ELDORADO DR (ES)
YORK TOWNSHIP	MEADOW CROSS WAY & CHESTNUT HILL RD (SE COR)
YORK TOWNSHIP	MEADOW CROSS WAY & HIGHLAND PATH (SW COR)
YORK TOWNSHIP	GODDARD DR (WS) 450 FT N OF HIGHLAND PATH
YORK TOWNSHIP	DONLENIK & PENN BLVD (SW COR)
YORK TOWNSHIP	TWIN LN & CHESTNUT HILL RD (SW COR)
YORK TOWNSHIP	616 ANNETTE DR
YORK TOWNSHIP	ANNETTE DR & WYNGATE DR (NW COR)
YORK TOWNSHIP	TALBOT CT & SAGE HILL DR (SW COR)
YORK TOWNSHIP	TALBOT CT @ CUL-DE-SAC (WS)
YORK TOWNSHIP	CONNOLLY DR & SAGE HILL DR (SW COR)
YORK TOWNSHIP	SW COR OF CONNELLY DR AND EDGEWORTH CT
YORK TOWNSHIP	2075 BRENNAN WAY
YORK TOWNSHIP	800 EDGEWORTH CT IN CUL-DE-SAC
YORK TOWNSHIP	2052 WESTBURY COURT
YORK TOWNSHIP	724 CONNELLY DR (APPROX 950' W OF EDGEWORTH
YORK TOWNSHIP	WESTBURY CT & SAGE HILL DR (SE COR)
YORK TOWNSHIP	BRENNAN WAY & SAGE HILL DR (NW COR)
YORK TOWNSHIP	2064 PARSON COURT (BETWEEN LOTS 59 & 60)
YORK TOWNSHIP	971 - 975 KAVANAGH CIR (NS)
YORK TOWNSHIP	943 - 947 KAVANAGH CIR (SS)
YORK TOWNSHIP	PARSON CT & SHARON AVE (NE COR)
YORK TOWNSHIP	864 - 868 SAGE HILL DR (WS)
YORK TOWNSHIP	1001 - 1055 KAVANAGH CIR (WS)
YORK TOWNSHIP	12 REBECCA LN (SS)
YORK TOWNSHIP	DEW DROP CT & REBECCA LN W (SE COR)
YORK TOWNSHIP	OAK RD & FARM LN (TWP BLDG) (SE COR) USE HOSE WHEN FLUSHING
YORK TOWNSHIP	DEW DROP RD (ES) 460' N OF ASSOCIATES DR (HOSE)

CUST_NAME	HYDRANT_LOCATION
YORK TOWNSHIP	DEW DROP RD (ES) 1170' W OF POWDER MILL
YORK TOWNSHIP	ORIOLE DR (WS OF CUL-DE-SAC)
YORK TOWNSHIP	CHAMBERS ROAD & HARMONY HILL LN (NE COR)
YORK TOWNSHIP	CAMP BETTY WASHINGTON RD (NS) 500' E OF CHAMBERS RD
YORK TOWNSHIP	CAMP BETTY WASHINGTON RD. 1,000 FT EAST OF CHAMBERS RD.
YORK TOWNSHIP	CAMP BETTY WASHINGTON RD & CHESTNUT HILL RD (NE COR)
YORK TOWNSHIP	STONE HILL DR & RIGHT-OF-WAY (SE COR)
YORK TOWNSHIP	STONE HILL DR & OLD DUTCH LN (SW COR)
YORK TOWNSHIP	1760-1766 STONE HILL DR
YORK TOWNSHIP	MEADOW CT, 200' E OF STONE HILL DR (SS)
YORK TOWNSHIP	RIDGE CT & MEADOW CT (SW COR)
YORK TOWNSHIP	842 - 846 MEADOW CT (SS)
YORK TOWNSHIP	CROLL SCHOOL RD (WS) 400' N OF DAYS MILL RD
YORK TOWNSHIP	OPP 23 MARIBEL LN (NS)
YORK TOWNSHIP	WOODSPRING DR & MEADOW CROSS WAY (NW COR)
YORK TOWNSHIP	OAK RD & COVENTRY RD (SE COR) USE HOSE WHEN FLUSHING
YORK TOWNSHIP	2730 - 2732 MEADOW CROSS WAY (WS)
YORK TOWNSHIP	2772 - 2774 MEADOW CROSS WAY (ES)
YORK TOWNSHIP	2786 - 2788 MEADOW CROSS WAY (NS)
YORK TOWNSHIP	2756 - 2758 MEADOW CROSS WAY (ES)
YORK TOWNSHIP	2744 - 2746 MEADOW CROSS WAY (ES)
YORK TOWNSHIP	MEMORY LN BTWN SCHULTZ WY & SCHULTZ WY (SS)
YORK TOWNSHIP	DARLENE ST (NS) 900 FT S OF CHERRY ST
YORK TOWNSHIP	DARLENE ST & CHERRY ST (SW COR)
YORK TOWNSHIP	2420 CAPE HORN RD
YORK TOWNSHIP	2115 SUBURBAN DR (HOSE)
YORK TOWNSHIP	NS OF QUEENSWOOD DR (APPROX 590 FT E OF HOLLYWOOD DR)
YORK TOWNSHIP	625 CHAMBER RD
YORK TOWNSHIP	NS OF DAYS MILL RD APPROX 480 FT W OF TUNNEL HILL RD
YORK TOWNSHIP	2108 S QUEEN ST
YORK TOWNSHIP	2607 KEYWAY DR
YORK TOWNSHIP	NW COR OF OLD DUTCH LN & LISMORE BLVD
YORK TOWNSHIP	931 MORNING LIGHT COURT
YORK TOWNSHIP	WOODSPRING DR & HENNYSON DR
YORK TOWNSHIP	HENNYSON DR & DUQUESNE DR
YORK TOWNSHIP	HENNYSON DR & SEATON DR
YORK TOWNSHIP	HENNYSON DR & ALPERTON DR
YORK TOWNSHIP	ALPERTON DR & DUQUESNE DR
YORK TOWNSHIP	WOODSPRING DR & ALPERTON DR
YORK TOWNSHIP	DARLENE ST & CHERRY ST (NE COR)
YORK TOWNSHIP	2200 S GEORGE ST (ES) BTWN CHURCHILL & MARLBOROUGH
YORK TOWNSHIP	2287 S GEORGE ST
YORK TOWNSHIP	SUSQUEHANNA TRAIL S & HOMELAND RD
YORK TOWNSHIP	120 HOMELAND RD
YORK TOWNSHIP	PINE GROVE RD,250 FT S OF HOMEWOOD RD
YORK TOWNSHIP	PARK LN, 100' W OF GRANDVIEW RD
YORK TOWNSHIP	2342 GRANTLEY RD
YORK TOWNSHIP	MONUMENT DR & MERRILL RD
YORK TOWNSHIP	MONUMENT DR & MERRILL RD
YORK TOWNSHIP	EDWARD RD, 150' W OF CLARKSON DR (HOSE)
YORK TOWNSHIP	CLARKSON & MARDALE DRS
YORK TOWNSHIP	RIDGEFIELD DR,720 FT S OF GRANTLEY RD
YORK TOWNSHIP	73 JOLO WAY (NS) 1000' W OF S GEORGE ST (HOSE)
YORK TOWNSHIP	SUSQUEHANNA TRL S & JOLO WAY
YORK TOWNSHIP	SUSQUEHANNA TRL S (WS) 1000' S OF JOLO WAY
YORK TOWNSHIP	2463 WILDON DR, 500' N OF FAIR ACRES (HOSE)
YORK TOWNSHIP	SUSQUEHANNA TRL S & FAIR ACRES DR (SW COR)
YORK TOWNSHIP	56 FAIR ACRES DR, E PROP LINE OF STRICKLER'S
YORK TOWNSHIP	KEENEY DR, 150' N OF FAIR ACRES DR (HOSE)
YORK TOWNSHIP	INDIAN ROCK DAM RD,500' N OF FAIR ACRES DR
YORK TOWNSHIP	INDIAN ROCK DAM RD, 300 FT S OF FAIR ACRES DR
YORK TOWNSHIP	EDGEWOOD LANE,100 FT SE OF WISE ROAD
YORK TOWNSHIP	PINE RD,300 FT NE OF EDGEWOOD LANE
YORK TOWNSHIP	WOODLAND RD 300 FT W OF OAK KNOLL LN (RUN SLOW)
YORK TOWNSHIP	245 REYNOLDS MILL RD, 1400FT W OF WHISPERING PINE
YORK TOWNSHIP	214 REYNOLDS MILL RD
YORK TOWNSHIP	REYNOLDS MILL RD & OAK KNOLL
YORK TOWNSHIP	54 REYNOLDS MILL RD
YORK TOWNSHIP	250 PINEVIEW LN
YORK TOWNSHIP	SCOTT RD & WHISPERING PINES (HOSE) SE COR
YORK TOWNSHIP	SCOTT RD & SOUTHERN HILLS RD (SW COR)
YORK TOWNSHIP	S GEORGE ST (WS) 200' N OF LEADERS HEIGHTS RD
YORK TOWNSHIP	LEADERS HEIGHTS RD, 800 FT E OF SUSQUEHANNA TRAIL
YORK TOWNSHIP	44 WOODSIDE DR

CUST_NAME	HYDRANT_LOCATION
YORK TOWNSHIP	LEADERS HEIGHTS RD & PINE GROVE RD (NW COR)
YORK TOWNSHIP	163 LEADER HEIGHTS RD - E OF I-83
YORK TOWNSHIP	LEADERS HTS RD,W PROPERTY LINE OF ANIMAL HO
YORK TOWNSHIP	POWDER MILL RD, 150' N OF CHERRY ST
YORK TOWNSHIP	EBONEY DR & NANCY DR
YORK TOWNSHIP	1850 POWDER MILL RD & KIRCH RD (SW COR)
YORK TOWNSHIP	
YORK TOWNSHIP	POWDER MILL RD & DEW DROP RD
YORK TOWNSHIP	1737 POWDER MILL RD
YORK TOWNSHIP	1741 VALLEY RD, 550' S OF MANOR RD
YORK TOWNSHIP	MAPLE RD 200 FT E OF MANOR RD
YORK TOWNSHIP	STANYON RD & MANOR RD
YORK TOWNSHIP	27 MAPLE RD
YORK TOWNSHIP	SUMMIT RD, 200' S OF MANOR ROAD (HOSE)
YORK TOWNSHIP	STANYON RD 700 FT S OF MANOR RD
YORK TOWNSHIP	1700 POWDER MILL RD (AT DRIVEWAY)
YORK TOWNSHIP	LEADERS HGTS & VIREO RD
YORK TOWNSHIP	LYNWOOD DR, 550 FT W OF WOODSIDE DR
YORK TOWNSHIP	WOODSIDE DR,250 FT S OF CHERRY ST (HOSE)
YORK TOWNSHIP	LEADERS HEIGHTS RD & SOUTHVIEW DR
YORK TOWNSHIP	253 LEADERS HEIGHTS RD (NS)
YORK TOWNSHIP	283 LEADERS HEIGHTS RD (NS)
YORK TOWNSHIP	ROXBORO RD & WALTER RD
YORK TOWNSHIP	170 KIRCH RD, 400' W OF RADNOR RD
YORK TOWNSHIP	SOUTHBROOK & BROOKWOOD DR
YORK TOWNSHIP	271 BROOKWOOD DR N,BETWEEN LOTS 8 & 9 (PLYWOOD)
YORK TOWNSHIP	298 BROOKWOOD DR S (WPROP LINE LOT 5)
YORK TOWNSHIP	1849 RADNOR RD N OF LEXINGTON-BET LOT 22&23
YORK TOWNSHIP	JOPPA EST,INTER. HOMEWOOD & CARLLYN DRS
YORKANNA BORO DIST #2	6 N MAIN ST N OF CHURCH DRIVEWAY
YORKANNA BORO DIST #2	71 MAIN ST
YORKANNA BORO DIST #2	ES 33 MAIN ST
YORKTOWNE MEDICAL CENTER CONDO ASSOC	2350 FREEDOM WAY

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
SALES FOR RESALE

53.53 II. Operating Revenues

D. Water and Wastewater Utilities

11 Provide a detailed schedule of sales for resale revenues for the test year and two preceding years showing revenues and units sold by customer.

Response:

The Company sells water to four (4) municipalities or authorities for resale within the service boundaries of the municipality or authority under the Company's tariff provisions covering single-point meter service. Revenues from the sale for resale to single-point municipal or authority customers have been reflected as sales to commercial customers on the Company's corporate books and in this and all preceding rate cases.

Refer to Exhibit No. FII-12 and FII-13 for a schedule of consumption and revenues for the Company's sale for resale customers.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
TEN LARGEST CUSTOMERS

53.53 II. Operating Revenues

D. Water and Wastewater Utilities

12 Provide for the test year and the two prior years consumption and billings for the ten (10) largest customers. Provide for the test year consumption priced at proposed rates.

Response:

Refer to Exhibit No. FII-12

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
TEN LARGEST SALES FOR RESALE CUSTOMERS

53.53 II. Operating Revenues

D. Water and Wastewater Utilities

13 Provide for the test year and the two prior years consumption and billings for the ten (10) largest sales for resale customers if such sales are not included in sales to the ten (10) largest customers requested in 53.53 II.12.

Response:

Refer to Exhibit No. FII-13.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

COMPARATIVE STATEMENT OF OPERATING EXPENSES FOR
TWELVE MONTHS ENDED DECEMBER 31, 2021, 2020 AND 2019

- 53.53 III Operating Expense

- D. Water and Wastewater Utilities

- 1 Prepare a summary of operating expenses by operating expense account for
the test year and the two years preceding the test year

- RESPONSE Refer to Pages 2 through 8

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
COMPARATIVE STATEMENT OF OPERATING EXPENSES FOR
TWELVE MONTHS ENDED DECEMBER 31, 2021, 2020 AND 2019

		Twelve Months Ended		
		December 31, 2021 (1)	December 31, 2020 (2)	December 31, 2019 (3)
SOURCE OF SUPPLY EXPENSES				
Salaries and Wages-Operations	60110000	33794	32501	31412
Salaries and Wages-Vacation	60110050	91342	90852	96046
Salaries and Wages-Maintenance	60120000	86754	87398	62278
Salaries and Wages-Reservoir Maintenance	60120001	0	0	0
Salaries and Wages-Structure PS Maintenance	60120002	85236	64955	68927
Salaries and Wages-Equipment PS Maintenance	60120003	94212	84015	94029
Purchased Water for Resale	61010000	0	0	0
Electric Expense-Operations	61510000	646914	695960	652541
Fuel	61610000	21428	18723	18270
Operations-Materials and Supplies	62010000	12988	19420	7934
Operations-Computer Expenses	62110000	0	6765	0
Operations-Outside Services	63610000	3960	5639	3708
Water Preservation Expense-Operations	66810000	1300	1750	3050
Operations-Miscellaneous Expense	67510000	50373	32573	6995
Operations-Registration for Industry Meetings	67510200	0	0	45
Operations-Communications	67510300	22488	17632	22313
Operations-Office Expense and Utilities	67510600	27140	27911	32774
Operations-Uniforms	67510700	4474	721	5986
Operations-Travel	67511210	0	0	42
Operations-Meals	67511220	482	255	209
Operations-Lodging	67511230	0	0	0
Operations-Registration for Educational Seminars	67511300	2016	0	330
Maintenance-Materials and Supplies	62020000	28010	20691	7115
Maintenance-Materials and Supplies-Reservoirs	62020001	109	450	1629
Maintenance-Materials and Supplies-Structures	62020002	13820	11025	13313
Maintenance-Materials and Supplies-Equipment	62020003	24600	27631	37172
Maintenance-Outside Services-Reservoirs	63620001	14214	12270	22827
Maintenance-Outside Services-Structures	63620002	37535	27475	34148
Maintenance-Outside Services-Equipment	63620003	36053	49875	61485
Maintenance-Equipment Rental	64220000	14782	1817	187

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
COMPARATIVE STATEMENT OF OPERATING EXPENSES FOR
TWELVE MONTHS ENDED DECEMBER 31, 2021, 2020 AND 2019

		Twelve Months Ended		
		December 31, 2021 (1)	December 31, 2020 (2)	December 31, 2019 (3)
Maintenance-Transportation Expense	65020000	42351	34937	39918
Total Source of Supply Expenses		1396375	1373241	1324683
WATER TREATMENT EXPENSES				
Salaries and Wages- Operations	60130000	765634	764422	761904
Salaries and Wages- Vacation	60130050	107042	99985	95104
Salaries and Wages- Maintenance	60140000	1474	8887	24859
Salaries and Wages- Maintenance of Treatment Structures	60140002	90304	60339	53710
Salaries and Wages- Maintenance of Treatment Equipment	60140003	92452	98998	107869
Chemicals	61830000	656804	637242	561511
Operations-Electric	61530000	26051	21630	22775
Operations-Materials and Supplies	62030000	176751	169356	161731
Operations-Computer Exp	62130000	2621	10697	11213
Operations-Engineering Services	63130000	0	0	0
Operations-Testing Services	63530000	25647	28025	21724
Operations-Lead Testing Services	63530001	0	48	208
Operations-Outside Services	63630000	209767	211700	190161
Operations-Transportation Expense	65030000	41952	27611	31548
Miscellaneous Expenses-Operations	67530000	36219	2067	2669
Operations-Registration for Industry Meetings	67530200	0	0	35
Operations-Communications	67530300	18756	15619	19581
Operations-Office Expense and Utilities	67530600	27661	23228	27254
Operations-Mailing	67530900	17	373	108
Operations-Travel	67531210	120	115	732
Operations-Meals	67531220	0	423	35
Operations-Lodging	67531230	0	0	757
Operations-Registration for Educational Seminars	67531300	2051	1609	1299
Maintenance-Materials and Supplies	62040000	1626	1618	2151
Maintenance-Materials and Supplies-Structures	62040002	16478	11719	15746
Maintenance-Materials and Supplies-Equipment	62040003	75546	53048	57155

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
COMPARATIVE STATEMENT OF OPERATING EXPENSES FOR
TWELVE MONTHS ENDED DECEMBER 31, 2021, 2020 AND 2019

		Twelve Months Ended		
		December 31, 2021 (1)	December 31, 2020 (2)	December 31, 2019 (3)
Maintenance-Outside Services-Structures	63640002	92127	68188	106706
Maintenance-Outside Services-Equipment	63640003	70228	73797	88645
Maintenance-Equip Rental	64240000	1752	0	2836
Maintenance-Transportation Expense	65040000	53964	44516	50863
Total Water Treatment Expenses		2593044	2435260	2420889
TRANSMISSION AND DISTRIBUTION EXPENSES				
Salaries and Wages- Operations	60150000	839390	804312	772896
Salaries and Wages- Operation of Services	60150004	232782	245017	241347
Salaries and Wages- Operation of Meters	60150006	78451	99333	112136
Salaries and Wages- Operation of Hydrants	60150007	0	0	0
Salaries and Wages- Vacation	60150050	419935	407327	417181
Salaries and Wages- Maintenance	60160000	153432	155186	126044
Salaries and Wages- Maintenance of Distribution Structures	60160002	46562	51243	82669
Salaries and Wages- Maintenance of Distribution Equipment	60160003	182409	141548	127565
Salaries and Wages- Maintenance of Services	60160004	117644	73310	91540
Salaries and Wages- Maintenance of Distribution Mains	60160005	275195	277773	332684
Salaries and Wages- Maintenance of Meters	60160006	31448	45603	38238
Salaries and Wages- Maintenance of Hydrants	60160007	66818	59677	71413
Operations-Electric	61550000	458930	538860	525371
Operations-Materials and Supplies	62050000	71350	68255	49071
Operations-Materials and Supplies-Services	62050004	17200	18498	17341
Operations-Materials and Supplies-Meters	62050006	9715	10960	12778
Operations-Materials and Supplies-Hydrants	62050007	0	0	33
Operations-Computer Exp	62150000	6319	21581	22442
Operations-Outside Services	63650000	490	544	933
Operations-Outside Services-Services	63650004	0	0	0
Operations-Outside Services-Meters	63650006	0	0	447
Operations-Outside Services-Hydrants	63650007	0	0	0
Operations-Transportation Expense	65050000	92217	76072	86918

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
COMPARATIVE STATEMENT OF OPERATING EXPENSES FOR
TWELVE MONTHS ENDED DECEMBER 31, 2021, 2020 AND 2019

		Twelve Months Ended		
		December 31, 2021	December 31, 2020	December 31, 2019
		(1)	(2)	(3)
Operations-Transportation Expense-Services	65050004	75823	62548	71466
Operations-Transportation Expense-Meters	65050006	24591	20286	23178
Operations-Miscellaneous Expense	67550000	4641	2424	7013
Operations-Registration for Industry Meetings	67550200	0	0	1187
Operations-Communications	67550300	74141	60580	63934
Operations-Office Expense and Utilities	67550600	16495	14900	15846
Operations-Uniforms	67550700	6507	4214	5969
Operations-Mailing	67550900	4162	4617	3074
Operations-Subscriptions	67551000	0	219	219
Operations-Travel	67551210	3477	15	972
Operations-Meals	67551220	2230	1123	1645
Operations-Lodging	67551230	383	0	909
Operations-Registration for Educational Seminars	67551300	5284	9523	2820
Maintenance-Materials and Supplies - General	62060000	14083	14376	10698
Maintenance-Materials and Supplies - Structures	62060002	12758	10411	14591
Maintenance-Materials and Supplies - Equipment	62060003	34575	29378	34744
Maintenance-Materials and Supplies-Services	62060004	22329	14715	23452
Maintenance-Materials and Supplies-Distribution Mains	62060005	135668	217819	151976
Maintenance-Materials and Supplies-Meters	62060006	6557	20163	16178
Maintenance-Materials and Supplies-Hydrants	62060007	32391	38880	44861
Maintenance-Outside Services-Structures	63660002	119619	99880	189173
Maintenance-Outside Services-Equipment	63660003	65136	50967	50455
Maintenance-Outside Services-Services	63660004	723150	395926	301142
Maintenance-Outside Services-Distribution Mains	63660005	631839	742853	786854
Maintenance-Outside Services-Meters	63660006	799	20976	31265
Maintenance-Outside Services-Hydrants	63660007	11475	11252	8286
Maintenance-Equipment Rental-Structures	64260002	0	0	6684
Maintenance-Equipment Rental-Equipment	64260003	5723		
Maintenance-Equipment Rental-Services	64260004	0	0	531
Maintenance-Equipment Rental-Distribution Mains	64260005	0	0	6881
Maintenance-Transportation Expense	65060000	17077	14087	16096
Maintenance-Transportation Expense-Structures	65060002	14345	11833	13521

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
COMPARATIVE STATEMENT OF OPERATING EXPENSES FOR
TWELVE MONTHS ENDED DECEMBER 31, 2021, 2020 AND 2019

		Twelve Months Ended		
		December 31, 2021 (1)	December 31, 2020 (2)	December 31, 2019 (3)
Maintenance-Transportation Expense-Dist Equipment	65060003	36204	29865	34123
Maintenance-Transportation Expense-Services	65060004	15711	12960	14808
Maintenance-Transportation Expense-Distribution Mains	65060005	73090	60294	68891
Maintenance-Transportation Expense-Meters	65060006	2049	1691	1932
Maintenance-Transportation Expense-Hydrants	65060007	26640	21976	25109
Maintenance-Mailing	67560900	2091	1324	1835
Total Transmission and Distribution Expenses		5321330	5097174	5181365
CUSTOMER ACCOUNTS EXPENSES				
Salaries and Wages-Operations	60170000	738482	769570	656249
Salaries and Wages-PUC Collections	60170001	55567	36624	155050
Salaries and Wages -Vacation	60170050	148377	148622	160287
Operations-Materials and Supplies	62070000	40929	52386	31712
Operations-Materials and Supplies-Equipment	62070003	141	0	0
Operations-Computer Exp	62170000	0	0	0
Operations-Outside Services	63670000	49006	95032	50196
Operations-Outside Services-Equipment	63670003	14543	13870	12904
Operations-Transportation Expense	65070000	74456	61421	70178
Operations-Miscellaneous Expense	67570000	19	762	255
Operations-Registration for Industry Meetings	67570200	1170	0	90
Operations-Communications	67570300	4635	4395	4537
Operations-Trustee and Bank Fees	67570400	289195	330757	318683
Operations-Uniforms	67570700	594	412	1074
Operations-Mailing	67570900	353253	304887	288568
Operations-Travel	67571210	322	0	63
Operations-Meals	67571220	144	0	35
Operations-Lodging	67571230	644	0	0
Operations-Registration for Educational Seminars	67571300	2125	0	104
Total Customer Accounts Expenses		1773602	1818738	1749985

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
COMPARATIVE STATEMENT OF OPERATING EXPENSES FOR
TWELVE MONTHS ENDED DECEMBER 31, 2021, 2020 AND 2019

		Twelve Months Ended		
		December 31, 2021 (1)	December 31, 2020 (2)	December 31, 2019 (3)
ADMINISTRATIVE AND GENERAL EXPENSES				
Salaries and Wages-Operations	60180000	1641667	1429219	1437270
Salaries and Wages-Operations-Vacation	60180050	276595	302150	306650
Salaries and Wages-Operations-Officers	60380000	341647	344574	346814
Salaries and Wages-Maintenance-Office Structures	60180002	14755	14070	12331
Salaries and Wages-Maintenance-Office Equipment	60180003	2911	3028	1903
Employee Benefits-401k Match	60400002	340092	313353	299633
Employee Benefits-Pension Administration	60480001	314448	262945	274549
Employee Benefits-401k Administration	60480003	0	0	0
Employee Benefits-Health Insurance	60480005	1234521	815144	887291
Employee Benefits-Other Employee Benefits	60480006	77691	150695	163257
Contractual Services-Auditing	63280000	174018	178248	181621
Contractual Services-Tax	63280002	15550	15150	14650
Contractual Services-Other Accounting	63280003	28448	28833	34084
Contractual Services-Legal	63380000	249326	201688	90771
Contractual Services-Outside Services	63680000	107912	141787	62559
Insurance-Automobile	65680000	36350	32749	34381
Insurance-General Liability	65780000	209684	210035	197815
Insurance-General Liability-D&O	65780001	231000	178300	140000
Insurance-General Liability-Excess Liability	65780002	118259	86521	81201
Insurance-Workers Compensation	65880000	112493	113171	117831
Insurance-Other	65980000	310629	273645	266706
Rate Case Expense	66680000	103954	103954	86628
Bad Debt Expense	67070000	377685	613555	258542
Corporate Expense	67580500	240534	243248	226482
Operations-Electric	61580000	12821	14980	16823
Operations-Materials and Supplies	62080000	4796	5738	6905
Operations-Computer Exp	62180000	168445	156315	200254
Operations-Transportation Expense	65080000	42351	34937	39918
Operations-Miscellaneous Expense	67580000	1428	26084	657

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
COMPARATIVE STATEMENT OF OPERATING EXPENSES FOR
TWELVE MONTHS ENDED DECEMBER 31, 2021, 2020 AND 2019

		Twelve Months Ended		
		December 31, 2021 (1)	December 31, 2020 (2)	December 31, 2019 (3)
Operations-Injuries and Damages	67580001	1342	3408	4248
Operations-Allocation to Wastewater	67580005	-589761	-536041	-414729
Operations-Memberships	67580100	79187	61424	57593
Operations-AWWA Research Foundation	67580101	18483	18483	17927
Operations-Registration for Industry Meetings	67580200	2600	150	3290
Operations-Communications	67580300	22564	24497	28656
Operations-Bank Fees	67580401	93973	96182	87056
Operations-Trustee Fees	67580402	201485	168991	154947
Operations-Bond and Corporate Rating Fees	67580403	80667	78750	77083
Operations-Office Expense and Utilities	67580600	39732	30800	30246
Operations-Directors Fees	67580800	350000	371484	330440
Operations-Mailing	67580900	14417	13879	9680
Operations-Subscriptions	67581000	6927	1291	2080
Operations-Travel	67581210	843	331	3603
Operations-Meals	67581220	6758	3982	9009
Operations-Lodging	67581230	1402	995	5311
Operations-Registration for Educational Seminars	67581300	2209	415	1213
Maintenance-Materials and Supplies-Structures	62080002	3496	3709	2402
Maintenance-Materials and Supplies-Equipment	62080003	1544	347	295
Maintenance-Outside Services-Structures	63680002	44923	48821	30931
Maintenance-Outside Services-Equipment	63680003	216331	200441	167477
Administrative and General Expenses Capitalized	67580002	-728268	-594914	-660959
FAS 87 Pension Expense	67580003	2300000	2300000	2300000
Total Administrative and General Expenses		8960864	8591541	8035325
Total Operating Expenses		20045215	19315954	18712247

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

PRO FORMA OPERATING EXPENSES FOR
TWELVE MONTHS ENDED DECEMBER 31, 2021
UNDER EXISTING AND PROPOSED RATES

- 53.53 III Operating Expense

- D. Water and Wastewater Utilities

- 2 Prepare a summary of operating expenses for the test year providing annualizing and normalizing adjustments to arrive at adjusted operating expenses for ratemaking, including supporting data.

- RESPONSE Refer to Pages 2 through 8

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
STATEMENT OF PRO FORMA OPERATING EXPENSES
UNDER EXISTING AND PROPOSED RATES
FOR TWELVE MONTHS ENDED DECEMBER 31, 2021

Exhibit No.HIII-2
Page 2 of 6
Witness: M E Poff

	Twelve Months Ended December 31, 2021 (1)	Exhibit Reference (2)	Under Existing Rates		Under Proposed Rates	
			Adjustment (3)	Pro Forma Twelve Months Ended December 31, 2021 (4)	Adjustment (6)	Pro Forma Twelve Months Ended December 31, 2021 (7)
SOURCE OF SUPPLY EXPENSES						
Salaries and Wages-Operations	33,794	HIII-2-4	1,566	35,360		35,360
Salaries and Wages-Vacation	91,342	HIII-2-4	5,837	97,179		97,179
Salaries and Wages-Maintenance	86,754	HIII-2-4	6,135	92,889		92,889
Salaries and Wages-Reservoir Maintenance	-	HIII-2-4	-	-		-
Salaries and Wages-Structure PS Maintenance	85,236	HIII-2-4	(5,127)	80,109		80,109
Salaries and Wages-Equipment PS Maintenance	94,212	HIII-2-4	851	95,063		95,063
Purchased Water for Resale	-		-	-		-
Electric Expense-Operations	646,914	HIII-2-9	14,795	661,709		661,709
Fuel	21,428	HIII-2-25	1,393	22,821		22,821
Operations-Materials and Supplies	12,988			12,988		12,988
Operations-Computer Expenses	-			-		-
Operations-Outside Services	3,960			3,960		3,960
Water Preservation Expense-Operations	1,300			1,300		1,300
Operations-Miscellaneous Expense	50,373			50,373		50,373
Operations-Registration for Industry Meetings	-			-		-
Operations-Communications	22,488			22,488		22,488
Operations-Office Expense and Utilities	27,140	HIII-2-18	5,633	32,773		32,773
Operations-Uniforms	4,474			4,474		4,474
Operations-Travel	-			-		-
Operations-Meals	482			482		482
Operations-Lodging	-			-		-
Operations-Registration for Educational Seminars	2,016			2,016		2,016
Maintenance-Materials and Supplies	28,010			28,010		28,010
Maintenance-Materials and Supplies-Reservoirs	109			109		109
Maintenance-Materials and Supplies-Structures	13,820			13,820		13,820
Maintenance-Materials and Supplies-Equipment	24,600			24,600		24,600
Maintenance-Outside Services-Reservoirs	14,214			14,214		14,214
Maintenance-Outside Services-Structures	37,535			37,535		37,535
Maintenance-Outside Services-Equipment	36,053			36,053		36,053
Maintenance-Equipment Rental	14,782			14,782		14,782
Maintenance-Transportation Expense	42,351	HIII-2-23	6,398	48,749		48,749
Total Source of Supply Expenses	1,396,375		37,481	1,433,856		1,433,856
WATER TREATMENT EXPENSES						
Salaries and Wages- Operations	765,634	HIII-2-4	50,468	816,102		816,102
Salaries and Wages- Vacation	107,042	HIII-2-4	3,382	110,424		110,424
Salaries and Wages- Maintenance	1,474	HIII-2-4	4,052	5,526		5,526
Salaries and Wages- Maintenance of Treatment Structures	90,304	HIII-2-4	(9,954)	80,350		80,350
Salaries and Wages- Maintenance of Treatment Equipment	92,452	HIII-2-4	9,664	102,116		102,116
Chemicals	656,804	HIII-2-3	135,950	792,754		792,754
Operations-Electric	26,051	HIII-2-9	111	26,162		26,162
Operations-Materials and Supplies	176,751			176,751		176,751

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 STATEMENT OF PRO FORMA OPERATING EXPENSES
 UNDER EXISTING AND PROPOSED RATES
 FOR TWELVE MONTHS ENDED DECEMBER 31, 2021

Exhibit No.HIII-2
 Page 3 of 6
 Witness: M E Poff

	Twelve Months Ended December 31, 2021 (1)	Exhibit Reference (2)	Under Existing Rates		Under Proposed Rates	
			Adjustment (3)	Pro Forma Twelve Months Ended December 31, 2021 (4)	Adjustment (6)	Pro Forma Twelve Months Ended December 31, 2021 (7)
Operations-Computer Exp	2,621			2,621		2,621
Operations-Engineering Services	-			-		-
Operations-Testing Services	25,647			25,647		25,647
Operations-Lead Testing Services	-			-		-
Operations-Outside Services	209,767			209,767		209,767
Operations-Transportation Expense	41,952	HIII-2-23	5,056	47,008		47,008
Miscellaneous Expenses-Operations	36,219			36,219		36,219
Operations-Registration for Industry Meetings	-			-		-
Operations-Communications	18,756			18,756		18,756
Operations-Office Expense and Utilities	27,661	HIII-2-18	5,594	33,255		33,255
Operations-Mailing	17			17		17
Operations-Travel	120			120		120
Operations-Meals	-			-		-
Operations-Lodging	-			-		-
Operations-Registration for Educational Seminars	2,051			2,051		2,051
Maintenance-Materials and Supplies	1,626			1,626		1,626
Maintenance-Materials and Supplies-Structures	16,478			16,478		16,478
Maintenance-Materials and Supplies-Equipment	75,546			75,546		75,546
Maintenance-Outside Services-Structures	92,127	HIII-2-29	3,081	95,208		95,208
Maintenance-Outside Services-Equipment	70,228			70,228		70,228
Maintenance-Equip Rental	1,752			1,752		1,752
Maintenance-Transportation Expense	53,964	HIII-2-23	8,152	62,116		62,116
Total Water Treatment Expenses	2,593,044		215,557	2,808,601		2,808,601
TRANSMISSION AND DISTRIBUTION EXPENSES						
Salaries and Wages- Operations	839,390	HIII-2-4	37,328	876,718		876,718
Salaries and Wages- Operation of Services	232,782	HIII-2-4	22,067	254,849		254,849
Salaries and Wages- Operation of Meters	78,451	HIII-2-4	16,375	94,826		94,826
Salaries and Wages- Operation of Hydrants	-	HIII-2-4	-	-		-
Salaries and Wages- Vacation	419,935	HIII-2-4	21,310	441,245		441,245
Salaries and Wages- Maintenance	153,432	HIII-2-4	11,179	164,611		164,611
Salaries and Wages- Maintenance of Distribution Structures	46,562	HIII-2-4	5,605	52,167		52,167
Salaries and Wages- Maintenance of Distribution Equipment	182,409	HIII-2-4	(9,617)	172,792		172,792
Salaries and Wages- Maintenance of Services	117,644	HIII-2-4	(15,793)	101,851		101,851
Salaries and Wages- Maintenance of Distribution Mains	275,195	HIII-2-4	19,747	294,942		294,942
Salaries and Wages- Maintenance of Meters	31,448	HIII-2-4	9,649	41,097		41,097
Salaries and Wages- Maintenance of Hydrants	66,818	HIII-2-4	652	67,470		67,470
Operations-Electric	458,930	HIII-2-9	11,438	470,368		470,368
Operations-Materials and Supplies	71,350			71,350		71,350
Operations-Materials and Supplies-Services	17,200			17,200		17,200
Operations-Materials and Supplies-Meters	9,715			9,715		9,715
Operations-Materials and Supplies-Hydrants	-			-		-
Operations-Computer Exp	6,319			6,319		6,319
Operations-Outside Services	490			490		490

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
STATEMENT OF PRO FORMA OPERATING EXPENSES
UNDER EXISTING AND PROPOSED RATES
FOR TWELVE MONTHS ENDED DECEMBER 31, 2021

Exhibit No.HIII-2
Page 4 of 6
Witness: M E Poff

	Twelve Months Ended		Under Existing Rates		Under Proposed Rates	
	December 31, 2021	Exhibit Reference	Adjustment	Pro Forma	Adjustment	Pro Forma
	(1)	(2)	(3)	Twelve Months Ended December 31, 2021 (4)	(5)	Twelve Months Ended December 31, 2021 (7)
Operations-Outside Services-Services	-			-		-
Operations-Outside Services-Meters	-			-		-
Operations-Outside Services-Hydrants	-			-		-
Operations-Transportation Expense	92,217	HIII-2-23	13,931	106,148		106,148
Operations-Transportation Expense-Services	75,823	HIII-2-23	11,454	87,277		87,277
Operations-Transportation Expense-Meters	24,591	HIII-2-23	3,715	28,306		28,306
Operations-Miscellaneous Expense	4,641			4,641		4,641
Operations-Registration for Industry Meetings	-			-		-
Operations-Communications	74,141			74,141		74,141
Operations-Office Expense and Utilities	16,495	HIII-2-18	1,931	18,426		18,426
Operations-Uniforms	6,507			6,507		6,507
Operations-Mailing	4,162			4,162		4,162
Operations-Subscriptions	-			-		-
Operations-Travel	3,477			3,477		3,477
Operations-Meals	2,230			2,230		2,230
Operations-Lodging	383			383		383
Operations-Registration for Educational Seminars	5,284			5,284		5,284
Maintenance-Materials and Supplies - General	14,083			14,083		14,083
Maintenance-Materials and Supplies - Structures	12,758			12,758		12,758
Maintenance-Materials and Supplies - Equipment	34,575			34,575		34,575
Maintenance-Materials and Supplies-Services	22,329			22,329		22,329
Maintenance-Materials and Supplies-Distribution Mains	135,668			135,668		135,668
Maintenance-Materials and Supplies-Meters	6,557			6,557		6,557
Maintenance-Materials and Supplies-Hydrants	32,391			32,391		32,391
Maintenance-Outside Services-Structures	119,619			119,619		119,619
Maintenance-Outside Services-Equipment	65,136			65,136		65,136
Maintenance-Outside Services-Services	723,150	HIII-2-37	215,890	939,040		939,040
Maintenance-Outside Services-Distribution Mains	631,839			631,839		631,839
Maintenance-Outside Services-Meters	799			799		799
Maintenance-Outside Services-Hydrants	11,475			11,475		11,475
Maintenance-Equipment Rental-Structures	-			-		-
Maintenance-Equipment Rental-Equipment	5,723			5,723		5,723
Maintenance-Equipment Rental-Services	-			-		-
Maintenance-Equipment Rental-Distribution Mains	-			-		-
Maintenance-Transportation Expense	17,077	HIII-2-23	2,580	19,657		19,657
Maintenance-Transportation Expense-Structures	14,345	HIII-2-23	2,167	16,512		16,512
Maintenance-Transportation Expense-Dist Equipment	36,204	HIII-2-23	5,469	41,673		41,673
Maintenance-Transportation Expense-Services	15,711	HIII-2-23	2,373	18,084		18,084
Maintenance-Transportation Expense-Distribution Mains	73,090	HIII-2-23	11,041	84,131		84,131
Maintenance-Transportation Expense-Meters	2,049	HIII-2-23	310	2,359		2,359
Maintenance-Transportation Expense-Hydrants	26,640	HIII-2-23	4,024	30,664		30,664
Maintenance-Mailing	2,091			2,091		2,091
Total Transmission and Distribution Expenses	5,321,330		404,827	5,726,157		5,726,157

CUSTOMER ACCOUNTS EXPENSES

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
STATEMENT OF PRO FORMA OPERATING EXPENSES
UNDER EXISTING AND PROPOSED RATES
FOR TWELVE MONTHS ENDED DECEMBER 31, 2021

Exhibit No.HIII-2
Page 5 of 6
Witness: M E Poff

	Under Existing Rates		Under Proposed Rates	
	Twelve Months Ended December 31, 2021 (1)	Exhibit Reference (2)	Pro Forma Twelve Months Ended December 31, 2021 (3)	Pro Forma Twelve Months Ended December 31, 2021 (4)
Salaries and Wages-Operations	738,482	HIII-2-4	65,883	804,365
Salaries and Wages-PUC Collections	55,567	HIII-2-4	(6,394)	49,173
Salaries and Wages -Vacation	148,377	HIII-2-4	10,036	158,413
Operations-Materials and Supplies	40,929			40,929
Operations-Materials and Supplies-Equipment	141			141
Operations-Computer Exp	-			-
Operations-Outside Services	49,006	HIII-2-5, HIII-2-27	22,323	71,329
Operations-Outside Services-Equipment	14,543			14,543
Operations-Transportation Expense	74,456	HIII-2-23	11,248	85,704
Operations-Miscellaneous Expense	19			19
Operations-Registration for Industry Meetings	1,170			1,170
Operations-Communications	4,635			4,635
Operations-Trustee and Bank Fees	289,195	HIII-2-31	95,692	384,887
Operations-Uniforms	594			594
Operations-Mailing	353,253			353,253
Operations-Travel	322			322
Operations-Meals	144			144
Operations-Lodging	644			644
Operations-Registration for Educational Seminars	2,125			2,125
Total Customer Accounts Expenses	1,773,602		198,788	1,972,390
ADMINISTRATIVE AND GENERAL EXPENSES				
Salaries and Wages-Operations	1,641,667	HIII-2-4	(3,717)	1,637,950
Salaries and Wages-Operations-Vacation	276,595	HIII-2-4	32,096	308,691
Salaries and Wages-Operations-Officers	341,647	HIII-2-4	24,370	366,017
Salaries and Wages-Maintenance-Office Structures	14,755	HIII-2-4	620	15,375
Salaries and Wages-Maintenance-Office Equipment	2,911	HIII-2-4	257	3,168
Employee Benefits-401k Match	340,092			340,092
Employee Benefits-Pension Administration	314,448	HIII-2-13	(104,369)	210,079
Employee Benefits-401k Administration	-			-
Employee Benefits-Health Insurance	1,234,521	HIII-2-16	201,392	1,435,913
Employee Benefits-Other Employee Benefits	77,691	HIII-2-10, HIII-2-24	7,340	85,031
Contractual Services-Auditing	174,018	HIII-2-19,HIII-2-20, HIII-2-21	3,103	177,121
Contractual Services-Tax	15,550			15,550
Contractual Services-Other Accounting	28,448	HIII-2-30	0	28,448
Contractual Services-Legal	249,326	HIII-2-36	(99,634)	149,692
Contractual Services-Outside Services	107,912			107,912
Insurance-Automobile	36,350			36,350
Insurance-General Liability	209,684			209,684
Insurance-General Liability-D&O	231,000			231,000
Insurance-General Liability-Excess Liability	118,259			118,259
Insurance-Workers Compensation	112,493	HIII-2-17	15,285	127,778

THE YORK WATER COMPANY
STATE REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
STATEMENT OF PRO FORMA OPERATING EXPENSES
UNDER EXISTING AND PROPOSED RATES
FOR TWELVE MONTHS ENDED DECEMBER 31, 2021

Exhibit No.HIII-2
Page 6 of 6
Witness: M E Poff

	Twelve Months Ended December 31, 2021 (1)	Exhibit Reference (2)	Under Existing Rates		Under Proposed Rates		
			Adjustment (3)	Pro Forma Twelve Months Ended December 31, 2021 (4)	Exhibit Reference (5)	Adjustment (6)	Pro Forma Twelve Months Ended December 31, 2021 (7)
Insurance-Other	310,629			310,629		310,629	
Rate Case Expense	103,954	HIII-2-1	134,171	238,125		238,125	
Bad Debt Expense	377,685	HIII-2-2	(109,260)	268,425	HIII-2-38	276,795	
Corporate Expense	240,534			240,534		240,534	
Operations-Electric	12,821	HIII-2-9	(1)	12,820		12,820	
Operations-Materials and Supplies	4,796			4,796		4,796	
Operations-Computer Exp	168,445	HIII-2-35	35,318	203,763		203,763	
Operations-Transportation Expense	42,351	HIII-2-23	6,398	48,749		48,749	
Operations-Miscellaneous Expense	1,428			1,428		1,428	
Operations-Injuries and Damages	1,342			1,342		1,342	
Operations-Allocation to Wastewater	(589,761)			(589,761)		(589,761)	
Operations-Memberships	79,187			79,187		79,187	
Operations-AWWA Research Foundation	18,483			18,483		18,483	
Operations-Registration for Industry Meetings	2,600			2,600		2,600	
Operations-Communications	22,564			22,564		22,564	
Operations-Bank Fees	93,973			93,973		93,973	
Operations-Trustee Fees	201,485	HIII-2-7	12,355	213,840		213,840	
Operations-Bond and Corporate Rating Fees	80,667	HIII-2-14	2,333	83,000		83,000	
Operations-Office Expense and Utilities	39,732	HIII-2-18	1,676	41,408		41,408	
Operations-Directors Fees	350,000	HIII-2-8	1,684	351,684		351,684	
Operations-Mailing	14,417			14,417		14,417	
Operations-Subscriptions	6,927			6,927		6,927	
Operations-Travel	843			843		843	
Operations-Meals	6,758			6,758		6,758	
Operations-Lodging	1,402			1,402		1,402	
Operations-Registration for Educational Seminars	2,209			2,209		2,209	
Maintenance-Materials and Supplies-Structures	3,496			3,496		3,496	
Maintenance-Materials and Supplies-Equipment	1,544			1,544		1,544	
Maintenance-Outside Services-Structures	44,923			44,923		44,923	
Maintenance-Outside Services-Equipment	216,331			216,331		216,331	
Miscellaneous Expenses-Maintenance-Equipment Rental	-			-		-	
Administrative and General Expenses Capitalized	(728,268)	HIII-2-6	(13,487)	(741,755)		(741,755)	
FAS 87 Pension Expense	2,300,000			2,300,000		2,300,000	
Total Administrative and General Expenses	8,960,864		147,929	9,108,793		8,370	9,117,162
Amortization of Utility Plant Acquisition Adjustments		HIII-2-11, HIII-2-15, HIII-2-22, HIII-2-26, HIII-2-28, HIII-2-32, HIII-2-33	(11,746)	(11,746)			(11,746)
Increased Costs Resulting From Load Growth		HIII-2-12	10,735	10,735			10,735
Total Operating Expenses	20,045,215		1,003,571	21,048,786		8,370	21,057,156

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

		ADJUST- MENT INCREASE DECREASE
ACCOUNT	EXPLANATION	

To normalize over forty-eight months the estimated expenses of this rate case. The forty-eight month normalization period is based on the approximate average elapsed time between the filing date for the Company's last three rate cases.

	Description (1)	Estimated Expenses of This Rate Case (2)
	Legal Fees and Expenses	700,000
	Depreciation Fees and Expenses	70,000
	Cost of Service Fees and Expenses	100,000
	Rate of Return Fees and Expenses	68,000
	Printing and Other Miscellaneous Expenses	14,500
		952,500
	Estimated Expenses of This Rate Case	952,500
	Annual Normalization (952,500 / 48 Months x 12 Months)	238,125
	Less; Rate Case Expense for the Twelve Months Ended December 31, 2021	103,954
		134,171
66680000	Normalization of Rate Case Expense	134,171

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE				
	To adjust pro forma at existing rates uncollectible accounts for the twelve months ended December 31, 2021 based on a two-year ratio of the net of uncollectible accounts written-off less recoveries of amounts previously written-off to water operating revenues					
	<table border="0"> <tr> <td style="text-align: center;">Twelve Months Ended (1)</td> <td style="text-align: center;">Write-offs Less Recoveries (2)</td> <td style="text-align: center;">Water Operating Revenues (3)</td> <td style="text-align: center;">Ratio of Net Write-offs (4)</td> </tr> </table>	Twelve Months Ended (1)	Write-offs Less Recoveries (2)	Water Operating Revenues (3)	Ratio of Net Write-offs (4)	
Twelve Months Ended (1)	Write-offs Less Recoveries (2)	Water Operating Revenues (3)	Ratio of Net Write-offs (4)			
	December 31, 2019	258,542	49,586,308			
	December 31, 2018	250,884	48,145,826			
		509,427	97,732,134			
	0.0052					
	Pro forma uncollectible accounts based on applying the two-year ratio of net write-offs to pro forma operating revenues under existing rates for the twelve months ended December 31, 2021	51,496,634	x			
		0.0052	268,425			
	Less: Test Year Uncollectible Accounts		377,685			
			(109,260)			
67070000	Bad Debt Expense		(109,260)			

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT			
		INCREASE	DECREASE		
	To adjust chemical expense to reflect contract and current unit prices applied to a two year average of chemicals used.				
Chemical (1)	Chemical Usage Twelve Months Ended 12-31-20 (Lbs/Gals) (2)	12-31-21 (Lbs/Gals) (3)	Two Year Annual Avg Chemical Usage (Lbs/Gals) (4)=(2)+(3)/2	Price Per (Lbs/Gals) (5)	Pro Forma Chemical Expense (6)=(4)x(5)
Caustic Soda	98,602	86,555	92,579	0.4145	38,374
Liquid Aluminum Sulfate	1,598,479	1,584,533	1,591,506	0.227685	362,362
Hypochlorite	304,342	318,751	311,547	0.7792	242,757
Bulk Lime	408,450	392,800	400,625	0.0855	34,253
Ammonia	47,487	50,327	48,907	1.00	48,907
Hydrofluosilicic Acid	6,166	4,951	5,558	0.64	3,557
Potassium Permanganate	21,471	25,218	23,344	2.57	59,994
Sodium Permanganate	716	1,709	1,212	1.2263	1,486
Bag Lime	7,616	100	3,858	0.1355	523
Total Pro Forma Chemical Expense					792,214
Less: Chemical Expense Twelve Months Ended December 31, 2021					656,264
					135,950
61830000	Chemicals				135,950

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE	
	To adjust payroll expense for union and non-union employees to reflect salaries and hourly rates effective December 31, 2021, applied to a two-year average of regular, overtime and double time hours.		
	Pro Forma Payroll Expense (1)	Test Year Payroll Expense (2)	Difference (3)
60110000	35360	33794	1566
60110050	97179	91342	5837
60120000	92889	86754	6135
60120002	80109	85236	-5127
60120003	95063	94212	851
60130000	816102	765634	50468
60130050	110424	107042	3382
60140000	5526	1474	4052
60140002	80350	90304	-9954
60140003	102116	92452	9664
60150000	876718	839390	37328
60150004	254849	232782	22067
60150006	94826	78451	16375
60150050	441245	419935	21310
60160000	164611	153432	11179
60160002	52167	46562	5605
60160003	172792	182409	-9617
60160004	101851	117644	-15793
60160005	294942	275195	19747
60160006	41097	31448	9649
60160007	67470	66818	652
60170000	804365	738482	65883
60170001	49173	55567	-6394
60170050	158413	148377	10036
60180000	1637950	1641667	-3717
60180050	308691	276595	32096
60380000	366017	341647	24370
60180002	15375	14755	620
60180003	3168	2911	257
70150000	278898	295244	-16346
70150050	41374	44998	-3624
70160002	824	0	824
70160003	13803	18227	-4424
70110000	580	1058	-478
70180000	0	0	0
	7756320	7471838	284482

Refer to Exhibit Nos HIII-2-4(a) and HIII-2-4(c) for the computations supporting the Company's calculation of pro forma payroll expense.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 DISTRIBUTION OF PRO FORMA LABOR BASED ON COMPANY LABOR FOR THE
 TWO YEARS ENDED DECEMBER 31, 2021

Account	Twelve Months Ended		Two-Year Company Labor (3)=(1)+(2)	Allocation Factor (4)	Pro Forma Company Labor (5)=(3)x(4)
	December 31, 2021 (1)	December 31, 2020 (2)			
10520000	32,366	54,758	87,124	0.53338039	46,470
10530000	742,387	751,878	1,494,265		797,011
42600000	5,460	5,581	11,041		5,889
	780,212	812,217	1,592,429		849,371
60110000	33,794	32,501	66,295		35,360
60110050	91,342	90,852	182,194		97,179
60120000	86,754	87,398	174,152		92,889
60120002	85,236	64,955	150,191		80,109
60120003	94,212	84,015	178,227		95,063
60130000	765,634	764,422	1,530,056		816,102
60130050	107,042	99,985	207,027		110,424
60140000	1,474	8,887	10,361		5,526
60140002	90,304	60,339	150,643		80,350
60140003	92,452	98,998	191,450		102,116
60150000	839,390	804,312	1,643,702		876,718
60150004	232,782	245,017	477,799		254,849
60150006	78,451	99,333	177,784		94,826
60150050	419,935	407,327	827,262		441,245
60160000	153,432	155,186	308,618		164,611
60160002	46,562	51,243	97,805		52,167
60160003	182,409	141,548	323,957		172,792
60160004	117,644	73,310	190,954		101,851
60160005	275,195	277,773	552,968		294,942
60160006	31,448	45,603	77,051		41,097
60160007	66,818	59,677	126,495		67,470
60170000	738,482	769,570	1,508,052		804,365
60170001	55,567	36,624	92,191		49,173
60170050	148,377	148,622	296,999		158,413
60180000	1,641,667	1,429,219	3,070,886		1,637,950
60180050	276,595	302,150	578,745		308,691
60380000	341,647	344,574	686,221		366,017
60180002	14,755	14,070	28,825		15,375
60180003	2,911	3,028	5,939		3,168
70150000	295,244	227,644	522,888		278,898
70150050	44,998	32,572	77,570		41,374
70160002	0	1,544	1,544		824
70160003	18,227	7,651	25,878		13,803
70110000	1,058	30	1,088		580
70180000	0	0	0		0
	7,471,838	7,069,979	14,541,817		7,756,320
	8,252,050	7,882,196	16,134,246		8,605,691
Pro Forma Company Labor					8,605,691
Two-Year Company Labor					16,134,246
Allocation Factor(divided by			8,605,691 16,134,246)		0.53338039

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	<p>To normalize over five years the cost of a 2020 customer survey commissioned by the Company. The Company commissions a customer survey approximately every five years. The Company has commissioned a customer survey in 1989, 1992, 1996, 2000, 2004, 2009, 2015 and 2020. This expense was approved by the Commission as a normalized expense in its Order at Docket No. R-901813 entered July 17, 1991.</p>	
	2020 Customer Survey Expense	11,614
	Five Year Normalization (11614 / 5)	2,323
63670000 Contractual Services-Outside Services		2,323

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

Exhibit No. HIII-2-6
 Page 1 of 1
 Witness: M E Poff

ADJUST-
 MENT
 INCREASE
 DECREASE

ACCOUNT

EXPLANATION

To adjust administrative and general expenses capitalized for the twelve months ended December 31, 2021 based on pro forma indirect labor, employee benefit costs, property insurance expense, and pension expense for the twelve months ended December 31, 2021 and two-year average capitalization ratios.

Indirect Labor

Employee Group (1)	2021 Pro Forma Payroll (2)	2-Year Avg Capital- ization Ratio (3)	Capitalized Indirect Payroll (4)
Administrative and General	1,523,321	13.38%	203,808
Distribution	622,328	17.95%	111,732
Maintenance and Grounds	229,186	5.94%	13,603

Employee Benefits, Property
 Insurance and Pension Expense

Benefit

Health Insurance	1,434,778	9.61%	137,858
Property Insurance	126,627	9.61%	12,167
Workers' Compensation Insurance	843,482	1.49%	12,607
Payroll Taxes	843,482	8.01%	67,572
Pension Expense	2,510,079	9.61%	241,177

Total Pro Forma Indirect Labor,
 Employee Benefits, Property
 Insurance Expense and Pension
 Expense Capitalized 800,525

Less: Indirect Labor, Employee
 Benefits, Property Insurance
 Expense and Pension Expense
 Capitalized During the Twelve
 Months Ended December
 31, 2021 786,246

14,279

67580002 Administrative and General Expenses Capitalized (13,487)
 40801302 Payroll Taxes Capitalized (792)

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION				ADJUST- MENT INCREASE DECREASE
	To adjust standby letter of credit fees for the twelve months ended December 31, 2021 to reflect expected increased fees effective in 2022				
		Basis of Letter of Credit (1)	2022 Effective Rate (2)	Total Fees (3)	
	Standby Letter of Credit Fees	12,185,425	1.50%	185,320	
	Less: Standby Letter of Credit fees for the twelve months ended December 31, 2021			172,965	
				12,355	
67580402	Miscellaneous Expenses-Operations-L/C Fees				12,355

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To annualize expenses for directors fees for the twelve months ended December 31, 2021, based on the Company's current complement of directors and schedule of board of director and board committee meetings. Directors who are also current employees of the Company receive no additional compensation for Board service.	
	Pro Forma Director Fees for the Twelve Months Ended December 31, 2021	350,224
	Less: Director Fees for the Twelve Months Ended December 31, 2021	348,540
		1,684
67580800	Miscellaneous Expenses-Operations-Directors Fees	1,684

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

Exhibit No. HIII-2-9
 Page 1 of 2
 Witness: M E Poff

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To adjust power purchased expenses for the twelve months ended December 31, 2021 to reflect actual generation and transmission rates, and distribution rates effective January 1, 2022	
	Location Administrative Pumping Filtration Distribution	
	Filter Plant Gate	422
	Yorkana Tank	905
	Rocky Ridge Tank	370
	Jefferson Vault	265
	Spry Tank	2,583
	Vireo Road Tank	269
	Pleasureville Tank	605
	Impoundment Buildings	365
	Loganville Tank	531
	W Manchester Tank	293
	Jefferson Tank	357
	Wrightsville Pump House	769
	Florida Avenue Pump House	1,404
	Brickyard Tank	307
	Lehman Road Tank	524
	Conference Center	1,763
	Stormwater Sump	250
	Farmbrook Tank	312
	Cape Horn Tank	266
	Oak Street Pump House	450
	Wyndham Hills Tank	644
	Green Valley Pump House	824
	Baltimore Pike Tank	270
	Dover Tank	377
	Shrewsbury Tank	3,216
	West Cumberland Pump House	1,214
	Haines Acres Pump House	31,658
	Penn Oaks Pump House	16,252
	Hellam Pump House	1,575
	New Salem Pump House	31,449
	Dover Pump House	3,850
	Distribution Center	11,769
	General Office	11,057
	Loganville Pump House	19,658
	West York Pump House	8,122
	Berlin Pump House	3,839
	North Point Pump House	2,785
	Hametown Pump House	8,411
	North York Pump House	36,913
	Longstown Pump House	15,582
	Spring Grove Pump House	9,322
	Airport Rd. Pump House	18,746
	Berlin Tank	1,247
	Irishtown Road Pump House	17,625

ACCOUNT	EXPLANATION					ADJUST- MENT INCREASE DECREASE
	To adjust power purchased expenses for the twelve months ended December 31, 2021 to reflect actual generation and transmission rates, and distribution rates effective January 1, 2022					
	Location	Administrative	Pumping	Filtration	Distribution	
	Northwest Pump House				51,848	
	West Manheim Pump House				6,674	
	Manchester Tank				2,428	
	East Cumberland Well House	2,078				
	Hanover Pump House				944	
	Starview Pump House				2,514	
	Mt Zion Pump House				15,872	
	Pleasureville Pump House				13,910	
	Spring Grove Tank				668	
	Main Pumping Station	467,611				
	Southern Repump			19,508	130,552	
	Lake Redman Pumping Station	185,872				
	Carroll Valley Well	4,372				
	S. George Security Cameras	703				
	Lake Williams Gate House	2,903				
	Lynwood Tank				510	
	Racetrack Road Tank				2,390	
	South Branch Weir	507				
	Vista Trail Pole/Carroll Valley				461	
	High Trail/Carroll Valley				517	
	Lincoln Wash/HSE				4,192	
	Pegram St. Pump House	1,818				
	Amblebrook Well	1,182				
	Amblebrook Well	4,548				
	Amblebrook Treatment			6,233		
	Almonee Road Tank				612	
	East Prospect Tank				376	
	Susquehanna River Pumping	6,176				
	C-Power Curtailment Program	(17,890)			(18,446)	
		12,820	661,709	26,162	470,368	
	Less: Purchased Power Expense Twelve Months Ended December 31, 2021	12,821	646,914	26,051	458,930	
		(1)	14,795	111	11,438	
61510000	Miscellaneous Expenses-Operations-Electric					14,795
61530000	Miscellaneous Expenses-Operations-Electric					111
61550000	Miscellaneous Expenses-Operations-Electric					11,438
61580000	Miscellaneous Expenses-Operations-Electric					(1)

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To eliminate from the cost of service the expenses of the Company's annual employee picnic.	
	Expenses of the Company's Annual Employee Picnic for the Twelve Months Ended December 31, 2021	5,662
60480006	Employee Benefits-Other Employee Benefits	(5,662)

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To amortize over ten years the acquisition costs of the waterworks property and rights of the Section A Water Corporation in excess of the original cost of the property when first devoted to public service less the applicable accrued depreciation. This amortization was specifically approved by the Commission under the Settlement Agreement under Docket No. R-2012-2336379. The amortization period began on March 1, 2013 and ends on February 28, 2023.	
	Acquisition Costs	170,725
	Less: Depreciated Original Cost of Waterworks Property and Rights	135,997
	Acquisition Adjustment	34,729
	Ten Year Amortization (34,729/10)	3,473
Amortization of Utility Plant Acquisition Adjustments		3,473

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE		
	To adjust operating expenses for additional costs resulting from an increase in load growth and the number of customers during the twelve months ended December 31, 2021 by applying an historical average ratio of customer accounting and collecting expenses (exclusive of bad debts), purchased power and chemical costs to sales of water.			
		Ratio of Customer Accounting and Collect- ing Expense, Power and Chemicals/ Sales of Water		
	Twelve Months Ended	Customer Accounting and Collect- ing Expense Power and Chemical Costs		
	Sales of Water	Sales of Water		
	(1)	(2)		
	(3)			
	December 31, 2021	51,707,856	3,583,729	
	December 31, 2020	50,919,665	3,731,153	
		102,627,521	7,314,882	0.071
	Load Growth Adjustments			
	Exhibit No. HII-2-4			(20,321)
	Exhibit No. HII-2-5			124,498
	Exhibit No. HII-2-6			(6,966)
	Exhibit No. HII-2-7			21,312
	Exhibit No. HII-2-8			4,611
	Exhibit No. HII-2-9			2,073
	Exhibit No. HII-2-10			16,119
	Exhibit No. HII-2-11			9,280
	Total Load Growth Adjustments			150,605
	Additional Cost Resulting From a Net Increase in the Number of Custom- ers During the Twelve Months Ended December 31, 2021			
	150,605 x	0.071		10,735
	Increased Costs Resulting From Load Growth			10,735

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To annualize trustee and portfolio management fees for the Company's qualified defined benefit pension plans based on the plan asset values as of December 31, 2021. The Company's sponsors two pension plans, one for union represented employees and another for general and administrative employees.	
	Plan Assets as of December 31, 2021	65,583,553
	Annual Trustee and Portfolio Management Fees at 0.25%	163,959
	Less: Trustee and Portfolio Management Fees for the Twelve Months Ended December 31, 2021	268,328
		(104,369)
60480001	Employee Benefits-Pension Administration	(104,369)

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To adjust the fees for the Company's Standard & Poor's corporate credit rating based on the fee schedule in effect January 1, 2022 to December 31, 2022.	
	The Company obtains an investment grade credit rating from Standard & Poor's to allow the Company to issue debt at lower interest rates than the Company could otherwise obtain, thereby reducing the cost of debt paid by our customers.	
	Corporate Credit Rating Fee Based on Fee Schedule in Effect January 1, 2022	83,000
	Corporate Credit Rating Fee Incurred and Recorded on the Books During the Twelve Months Ended December 31, 2021	80,667
		2,333
67580403	Miscellaneous Expenses-Operations-Bond and Corporate Rating Fees	2,333

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	<p>To amortize over ten years the acquisition costs of the waterworks property and rights of the Westwood Mobile Home Park less than the original cost of the property when first devoted to public service less the applicable accrued depreciation. This negative amortization was specifically approved by the Commission under the Settlement Agreement under Docket No. R-2018-3000019. The amortization period began on March 1, 2019 and ends in February 28, 2029.</p>	
	Acquisition Costs	21,321
	Less: Depreciated Original Cost of Waterworks Property and Rights	96,795
	Acquisition Adjustment	(75,474)
	Ten Year Amortization (-75,474 / 10)	(7,547)
40600001 Amortization of Utility Plant Acquisition Adjustments		(7,547)

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE		
	To annualize health insurance expense for the twelve months ended December 31, 2021 based on the Company's complement of employees and actual health insurance rates as of January 1, 2022			
Number of Employees (1)	Class (2)	Provider (3)	Insurance Premium (4)	Annual Insurance Expense (5)
50	Individual	Delta Dental	33.86	20,316
49	Family	Delta Dental	87.13	51,232
43	Individual	VBA	10.60	5,470
57	Family	VBA	24.98	17,086
48	Individual	Highmark	863.25	497,232
49	Multi	Highmark	1981.96	1,165,392
16	Individual	HSA	300.00	4,800
11	Multi	HSA	600.00	6,600
113		Met Life	9.81	13,302
	Total Pro Forma Health Insurance Expense			1,781,431
	Less: Portion of Pro Forma Health Insurance to be Borne by Employees			346,653
	Pro Forma Health Insurance Borne by Company			1,434,778
	Test Year Health Insurance Expense Net of Employee Contributions			1,233,386
				201,392
60480005	Employee Benefits-Health Insurance			201,392

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION				ADJUST- MENT INCREASE DECREASE
	To adjust workers' compensation insurance expense based on pro forma payroll for twelve months ended December 31, 2021 and January 1, 2022 workers compensation insurance rates and experience modification.				
	Waterworks Employees (1)	Outside Sales (2)	Clerical Employees (3)	Total (4)	
Pro Forma Payroll Twelve Months Ended December 31, 2021	4,421,708	1,060,087	3,123,896	8,605,691	
Premium Rates Per \$100	\$2.89	\$0.28	\$0.13		
Premiums Subject to Experience Modification	127,787	2,968	4,061	134,817	
Increased Employers Liability Limit @ 1.10%					1,483
Pa Experience Modification					1.098
Premiums Adjusted by Application of Experience Modification					149,657
Schedule Rating @ -5.0%					(7,483)
Safety Credit @ 5%					(7,109)
Premiums Adjusted By Application of Schedule Rating and Safety Credit					135,065

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To adjust workers' compensation insurance expense based on pro forma payroll for twelve months ended December 31, 2021 and January 1, 2022 workers compensation insurance rates and experience modification.	
	Premium Discount at 11.0%	(14,857)
	Total Premium	120,208
	Pennsylvania Compensation Rating Bureau Fee	175
	Foreign and Domestic Terrorism Surcharge	2,582
	Catastrophe (Other than terrorism)	1,721
	Pennsylvania Employer Assessment at 2.48%	3,092
	Pro Forma Workers' Compensation Insurance Expense for the Twelve Months Ended December 31, 2021	127,778
	Less: Workers Compensation Insurance Expense for the Twelve Months Ended December 31, 2021	112,493
	Adjustment	15,285
65880000	Insurance-Workers Compensation	15,285

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING EXPENSE ADJUSTMENTS UNDER PROPOSED RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE				
To adjust gas service expenses for the twelve months ended December 31, 2021 based on the average usage of the two years ended December 31, 2021 and commercial gas service rates effective January 1, 2022						
		130 E Market	124 E Market	1801 Mt Rose	Grantley Road	Brillhart Pumping
	Thm used 2021	10,717	5,712	9,108	26,455	14,517
	Thm used 2020	6,948	5,230	8,278	26,393	18,938
		<u>17,665</u>	<u>10,942</u>	<u>17,386</u>	<u>52,848</u>	<u>33,455</u>
	Avg Consumption	8,833	5,471	8,693	26,424	16,728
	Customer Charge	684	359	684	684	684
	Supply Charges @ 0.33029	2,917	1,807	2,871	8,728	5,525
	Gas Cost Adjustment @ 0.01277	113	70	111	337	214
	Distribution Charges @ 0.73504 0.82905	6,492	4,536	6,390	19,423	12,295
	STAS @ 0	-	-	-	-	-
	Sales Tax @ 6%	612	406	603	1,750	1,123
	Pro Forma Gas Service Expense	10,819	7,178	10,659	30,922	19,841
	Less: Gas Service Expense for twelve months ended December 31, 2021	10,333	5,988	8,728	25,328	14,208
	Adjustment	486	1,190	1,931	5,594	5,633
67510600	Miscellaneous Expenses-Operations-Office Expense and Utilities					5,633
67530600	Miscellaneous Expenses-Operations-Office Expense and Utilities					5,594
67550600	Miscellaneous Expenses-Operations-Office Expense and Utilities					1,931
67580600	Miscellaneous Expense-Operations-Office Expense and Utilities					1,676

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To normalize over 3 years the costs related to the Amendments to the Company's Dividend Reinvestment and Direct Stock Purchase and Sale Plan filed with the Securities and Exchange Commission in 2019. The Company is required to file for additional shares under the Company's Dividend Reinvestment and Direct Stock Purchase and Sale Plan every three years.	
	Costs Related to the Amendment of the Dividend Reinvestment and Direct Stock Purchase and Sale Plan in 2019	24,916
	3 Year Normalization (24,916 / 3)	8,305
63380000	Contractual Services-Legal	5,639
63280000	Contractual Services-Accounting	2,667

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To normalize over 10 years the costs related to the Long-term Incentive Plan (LTIP) filed with the Securities and Exchange Commission (SEC) in 2016. The LTIP shares are expected to last ten years. After ten years, the Company will be required to file for additional shares with the SEC.	
	Costs Related to the Long-term Incentive Plan in 2016	17,402
	10 Year Normalization (17,402 / 10)	1,740
63380000	Contractual Services-Legal	1,518
63280000	Contractual Services-Accounting	222

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To normalize over fourteen years the costs of accounting, legal, printing and other services related to the Form S-8 for the Company's Employee Stock Purchase Plan filed with the Securities and Exchange Commission in 2013. Based on the present rate of issuance of common shares under the Company's Employee Stock Purchase Plan, the Company will be required to file another Form S-8 with the Securities and Exchange Commission in 2027 in order to continue its Employee Stock Purchase Plan. A Securities Certificate concerning the registering of additional Employee Stock Purchase Plan shares was registered by the Commission at Docket No. S-2015-2479706, dated June 11, 2015.	
	Accounting Services Related to the Form S-8 and Amendment Thereto for the Employee Stock Purchase Plan	2,991
	Legal Services Related to the Form S-8 and Amendment Thereto for the Employee Stock Purchase Plan	14,887
	Total Costs	17,878
	Annual Amortization (17,878 / 14)	1,277
63280000	Contractual Services-Accounting	214
63380000	Contractual Services-Legal	1,063

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To amortize over ten years the acquisition costs of the waterworks property and rights of Wrightsville Borough Municipal Authority in excess of the original cost of the property when first devoted to public service less the applicable accrued depreciation. The amortization period ends in February 2033.	
	Acquisition Costs	113,113
	Less: Depreciated Original Cost of Waterworks Property and Rights	45,227
	Acquisition Adjustment	67,886
	Ten Year Amortization (67,886 / 10)	6,789
40600001	Amortization of Utility Plant Acquisition Adjustments	6,789

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To adjust gasoline expense for the twelve months ended December 31, 2021 based on the volumes of gasoline used during the twelve months ended December 31, 2021 and current gasoline price per gallon.	
	Gasoline Used Twelve Months Ended December 31, 2021	68,092
	Price Per Gallon of Gasoline as of March, 2022	4.319
	Pro Forma Gasoline Costs for Twelve Months Ended December 31, 2021	294,089
	Less: Gasoline Costs Recorded on the Corporate Books During the Twelve Months Ended December 31, 2021	190,900
	Capitalized Portion of Adjustment	8,874
		94,315
65020000	Source-Maintenance-Transportation Expense	6,398
65030000	Treatment-Operations-Transportation Expense	5,056
65040000	Treatment-Maintenance-Transportation Expense	8,152
65050000	Distribution-Operations-Transportation Expense	13,931
65050004	Distribution-Operations-Services-Transportation	11,454
65050006	Distribution-Operations-Meters-Transportation	3,715
65060000	Distribution-Maintenance-Transportation Expense	2,580
65060002	Distribution-Maintenance-Structures-Transportation	2,167
65060003	Distribution-Maintenance-Equipment-Transportation	5,469
65060004	Distribution-Maintenance-Services-Transportation	2,373
65060005	Distribution-Maintenance-Mains-Transportation	11,041
65060006	Distribution-Maintenance-Meters-Transportation	310
65060007	Distribution-Maintenance-Hydrants-Transportation	4,024
65070000	Customer Accounts-Operations-Transportation	11,248
65080000	General & Admin-Operations-Transportation Expense	6,398

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To eliminate from the cost of service the present value costs of postretirement benefits other than pensions (Death Benefit and Health Benefit) expensed during the twelve months ended December 31, 2021 to reflect the pay-as-you-go costs of postretirement benefits other than pensions (Death Benefit)	
	Pay-As-You-Go Costs of Postretirement Benefits Other Than Pensions (Death (Benefits) Incurred During the Twelve Months Ended December 31, 2021 (Representing 2 Deaths)	4,000
	Less:	
	Present Value of Postretirement Death Benefits Expensed During the Twelve Months Ended December 31, 2021	(9,002)
		13,002
60480006	Other Employee Benefits	13,002

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION		ADJUST- MENT INCREASE DECREASE		
	To adjust fuel expense used for pumping to reflect current unit prices applied to a two-year average of fuel oil used.				
	Fuel Oil Usage		Two-Year Annual Avg		
	Twelve Months Ended 12-31-20 (Gallons) (1)	12-31-21 (Gallons) (2)	Fuel Oil Usage (Gallons) (3)=(2)+(3)/2	Current Price Per Gallon (4)	Pro Forma Fuel Expense (5)=(3)x(4)
Fuel Oil Used For Pumping	7,586	10,931	9,258	2.465	22,821
Less: Fuel Oil Used For Pumping For Twelve Months Ended December 31, 2021					21,428
					1,393
61610000 Fuel					1,393

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To amortize over ten years the acquisition costs of the waterworks property and rights of the Margaretta Mobile Home Park in excess of the original cost of the property when first devoted to public service less the applicable accrued depreciation. This amortization was specifically approved by the Commission under the Settlement Agreement under Docket No. R-2018-3000019. The amortization period began on March 1, 2019 and ends in February 28, 2029.	
	Acquisition Costs	101,667
	Less: Depreciated Original Cost of Waterworks Property and Rights	46,159
	Acquisition Adjustment	55,509
	Ten Year Amortization (55,509 / 10)	5,551
40600001	Amortization of Utility Plant Acquisition Adjustments	5,551

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	<p>To include in operating costs expansion of The York Water Cares (YWC) Low Income Customer Assistance Program. The Company would continue to make payments to local non-profit charitable organizations that would assist low income customers pay their water and wastewater bills to avoid shut off. This is part of a program offered by the charitable organizations including meeting other needs and providing financial counseling. As a community-based water and wastewater system, the Company believes it is in the best interest of all ratepayers to allow some portion of rate revenues to be used to assist low income customers.</p>	
	Low Income Assistance Program	40,000
	<p>Less: Low Income Assistance Program Expense During the Twelves Months Ended December 31, 2021</p>	(20,000)
		20,000
63670000 Misc Expense-Customer Service-Outside Services		20,000

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	<p>To amortize over ten years the acquisition costs of the waterworks property and rights of York Starview LP in excess of the original cost of the property when first devoted to public service less the applicable accrued depreciation. This amortization was specifically approved under the Settlement Agreement under Docket No. R-2012-2336379. The amortization period started on March 1, 2013 and ends on February 28, 2023.</p>	
	Acquisition Costs	130,437
	Less: Depreciated Original Cost of Waterworks Property and Rights	94,540
	Acquisition Adjustment	35,897
	Ten Year Amortization (35,897 / 10)	3,590
40600001	Amortization of Utility Plant Acquisition Adjustments	3,590

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	<p>To normalize over ten years the costs of a survey of the yard piping at the Company's filter plant property conducted in 2015. The Company anticipates surveying its filter plant piping approximately every ten years.</p>	
	Costs to Survey the Filter Plant Property	30,810
	Ten Year Normalization (30,810 / 10)	3,081
63630000 Misc Expenses-Treatment Operations-Outside Services		3,081

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To normalize over 5 years the cost of a service life study incurred and recorded during the twelve months ended December 31, 2021. The Company, as a public utility with gross intrastate revenues in excess of \$20 million, is required to file a service life study with the Commission every five years pursuant to Chapter 73 of the Public Utility Code.	
	Costs of Service Life Study	24,641
	Five Year Normalization (24,641 / 5)	4,928
	Amount in historic test year expenses	4,928
63280003	Contractual Services-Other Accounting	0

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To normalize on-line bill payment fees for the twelve months ended December 31, 2021 based on the Company's current contracted rate and average customer participation level as of February 2022.	
	Average monthly fees January/February 2022	32,074
	Average annualized fees under the current contract (32,074 x 12)	384,887
	Fees recorded on the corporate books for the twelve months ended December 31, 2021	<u>289,195</u>
	Amount of Adjustment	95,692
67570400	Trustee and Bank Fees - Customer Acctg.	95,692

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	<p>To amortize over ten years the acquisition costs of the waterworks property and rights of the Lincoln Estates Mobile Home Park less than the original cost of the property when first devoted to public service less the applicable accrued depreciation. This negative amortization was specifically approved by the Commission under the Settlement Agreement under Docket No. R-2018-3000019. The amortization period began on March 1, 2019 and ends in February 28, 2029.</p>	
	Acquisition Costs	69,772
	Less: Depreciated Original Cost of Waterworks Property and Rights	146,957
	Acquisition Adjustment	(77,186)
	Ten Year Amortization (-77,186 / 10)	(7,719)
40600001	Amortization of Utility Plant Acquisition Adjustments	(7,719)

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	<p>To amortize over ten years the acquisition costs of the waterworks property and rights of The Meadows less than the original cost of the property when first devoted to public service less the applicable accrued depreciation. This negative amortization was specifically approved by the Commission under the Settlement Agreement under Docket No. R-2018-3000019. The amortization period began on March 1, 2019 and ends in February 28, 2029.</p>	
	Acquisition Costs	62,960
	Less: Depreciated Original Cost of Waterworks Property and Rights	221,778
	Acquisition Adjustment	(158,818)
	Ten Year Amortization (-158,818 / 10)	(15,882)
40600001	Amortization of Utility Plant Acquisition Adjustments	(15,882)

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To normalize over 5 years the cost of a Long Term Infrastructure Improvement Plan (LTIIIP) incurred and recorded during the twelve months ended December 31, 2021. The Company, as a public utility that recovers costs from a DSIC is required to file a LTIIIP with the Commission every five years pursuant to Chapter 121 of the Public Utility Code.	
	Costs of Long Term Infrastructure Improvement Plan	4,220
	Five Year Normalization (4,220 / 5)	844
	Amount in historic test year expenses	4,220
63380000	Contractual Services-Legal	(3,376)

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	The Company intends to replace computers each year rather than all at the same time as was done in the past. This adjustment determines the ongoing annual cost of the replacements.	
	Number of Ongoing Computer Replacements Per Year	20
	Hardware/Software Cost Per Unit	1,766
	Total Annual Cost (20 * 1,766)	35,318
	Amount in Historic Test Year Expense	-
62180000	Materials & Supplies - Computer	35,318

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To eliminate from the cost of service the legal expenses incurred during the twelve months ended December 31, 2021 related to potential acquisitions.	
	Legal Fees Incurred during the twelve months ended December 31, 2021	104,478
63380000 Administrative & General - Outside Services - Legal		(104,478)

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To amortize the actual costs to date of replacing customer-owned lead service lines excluding the costs recovered through the prior base rate case from March 2019 and ending in February 2023 over a period of four years in accordance with the Commission Order at Docket No. P-2016-2577404.	
	Total costs incurred on customer-owned lead service line replacements since the prior base rate case	1,132,257
	Total amortization period in years	<u>4</u>
	Annual amortization (1,132,257 / 4)	283,064
	Less: Amortization recorded on the the corporate books for the twelve months ended December 31, 2021	67,174
		215,890
63660004	Outside Services-Maintenance of Services	215,890

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER PROPOSED RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE																
	To adjust pro forma at proposed rates uncollectible accounts for the twelve months ended December 31, 2021 based on a two-year ratio of the net of uncollectible accounts written-off less recoveries of amounts previously written-off to water operating revenues																	
	<table border="0" style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;">Twelve Months Ended (1)</td> <td style="text-align: center;">Write-offs Less Recoveries (2)</td> <td style="text-align: center;">Operating Revenues (3)</td> <td style="text-align: center;">Ratio of Net Write-offs (4)</td> </tr> <tr> <td style="text-align: center;">December 31, 2019</td> <td style="text-align: center;">258,542</td> <td style="text-align: center;">49,586,308</td> <td></td> </tr> <tr> <td style="text-align: center;">December 31, 2018</td> <td style="text-align: center;">250,884</td> <td style="text-align: center;">48,145,826</td> <td></td> </tr> <tr> <td></td> <td style="text-align: center;">509,427</td> <td style="text-align: center;">97,732,134</td> <td style="text-align: center;">0.0052</td> </tr> </table>	Twelve Months Ended (1)	Write-offs Less Recoveries (2)	Operating Revenues (3)	Ratio of Net Write-offs (4)	December 31, 2019	258,542	49,586,308		December 31, 2018	250,884	48,145,826			509,427	97,732,134	0.0052	
Twelve Months Ended (1)	Write-offs Less Recoveries (2)	Operating Revenues (3)	Ratio of Net Write-offs (4)															
December 31, 2019	258,542	49,586,308																
December 31, 2018	250,884	48,145,826																
	509,427	97,732,134	0.0052															
	Pro forma uncollectible accounts based on applying the two-year ratio of net write-offs to pro forma operating revenues under proposed rates for the twelve months ended December 31, 2021	276,795																
	Less: Pro Forma Uncollectible Accounts for Twelve Months Ended December 31, 2021 (Refer to Exhibit No. HIII-2-2)	268,425																
		8,370																
67070000	Bad Debt Expense	8,370																

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
EXTRAORDINARY PROPERTY LOSSES FOR TWELVE MONTHS ENDED
DECEMBER 31, 2021

53.53 III. Operating Expense

D. Water and Wastewater Utilities

3 List extraordinary property losses as a separate item, not included in operating expenses or depreciation and amortization. Sufficient supporting data must be provided.

Response: The York Water Company had no extraordinary property losses for twelve months ended December 31, 2021.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
NORMALIZATION OF RATE CASE EXPENSE

53.53 III. Operating Expense

D. Water and Wastewater Utilities

4. Supply detailed calculations of normalization of rate case expense, including supporting data for outside services rendered. Provide the items comprising the rate case expense claim (include the actual billings or invoices in support of each kind of rate case expense) and the items comprising the actual expenses of prior rate cases.

Response: Refer to Exhibit No. HIII-2-1 for a detail of the estimated expenses of this rate case and the normalization of those estimated expenses over forty-eight months.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING EXPENSE ADJUSTMENTS FOR SALARY, WAGE AND
FRINGE BENEFIT INCREASES

53.53 III Operating Expense

- D. Submit detailed computation of adjustments to operating expenses for salary, wage and fringe benefit increases (union and non-union merit, progression, promotion and general) granted during the test year and six months subsequent to the test year. Supply data showing for the test year:
- 5
- a. Actual payroll expense (regular and overtime separately), by categories of operating expenses, i.e.- maintenance, operating transmission, distribution, other.
 - b. Date, percentage increase and annual amount of each general payroll increase during the test year.
 - c. Dates and annual amounts of merit increases or management salary adjustments.
 - d. Total annual payroll increases in the test year.
 - e. Proof that the actual payroll plus the increases equal the payroll expense claimed in the supporting data (by categories of expenses).
 - f. Detailed list of employee benefits and cost thereof for union and non-union personnel. Any specific benefits for executives and officers should also be included, and cost thereof.
 - g. Support the annualized pension cost figures.
 - (i) State whether these figures include any unfunded pension costs. Explain.
 - (ii) Provide latest actuarial study used for determining pension accrual rates.
 - h. Submit a schedule showing any deferred income and consultant fee to both corporate officers and employees in the historic and future test years.

RESPONSE Refer to Page 2

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING EXPENSE ADJUSTMENTS FOR SALARY, WAGE AND FRINGE
BENEFIT INCREASES

Response:

Refer to Exhibit Nos. HIII-2-4, HIII-2-4(a) and HIII-2-4(c) for detailed computations of adjustments to operating expenses for salary and wage increases granted in 2021, and a description of the procedure followed in computing pro forma payroll.

On May 1, 2021, an approximate 2.0% increase was granted to union employees (on average).

On October 1, 2021, an approximate 3.0% increase was granted to non-union and management employees (on average). The increase does not reflect a merit allowance. Performance is considered in establishing non-union and management compensation.

Refer to Exhibit Nos. HIII-2-16 and HIII-2-17 for detailed computations of adjustments to operating expenses for the twelve months ended December 31, 2021 for fringe benefits.

Refer to Exhibit No. HIII-2-6 for detailed computations of indirect labor, group life insurance, health insurance, workers' compensation insurance, payroll taxes and pension expense capitalized to reflect expense adjustments for the twelve months ended December 31, 2021.

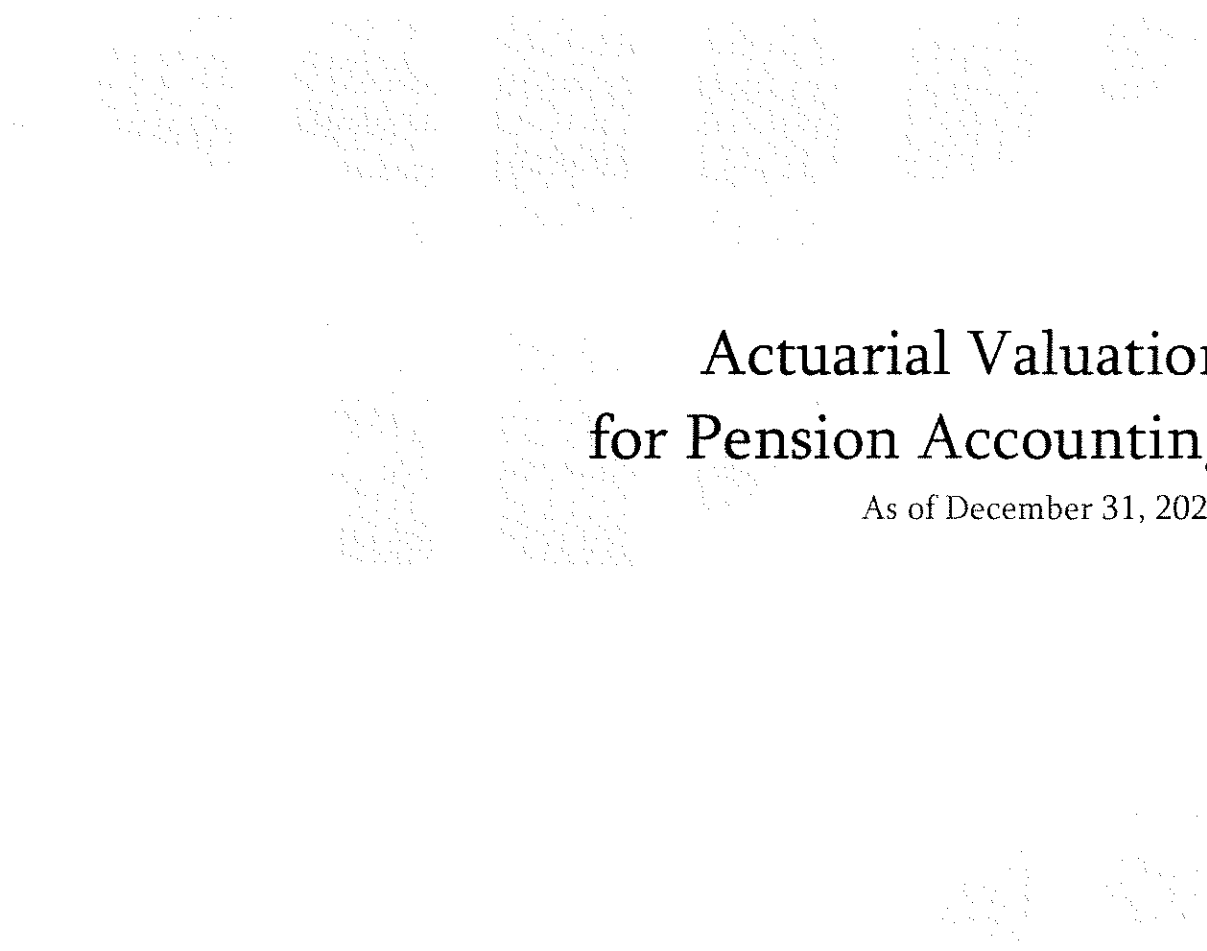
Refer to Exhibit No. HIII-2 for employee benefits and the costs thereof.

The amount of vacation (including personal days and holidays) paid during the twelve months ended December 31, 2021, was 1,088,289

The Company reflects for ratemaking purposes its actual cash payments to the defined benefit pension plans.

A copy of the latest actuarial valuation studies for the Company's defined benefit pension plans is attached.

No consultant fees are paid to corporate officers or employees.



Actuarial Valuation for Pension Accounting

As of December 31, 2021

The York Water Company Pension Plan for General and Administrative Employees

For the Fiscal Year January 1, 2021 to December 31, 2021

 **Conrad Siegel**

The York Water Company Pension Plan for General and Administrative Employees
Actuarial Valuation as of December 31, 2021

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The York Water Company Pension Plan for General and Administrative Employees
Actuarial Valuation as of December 31, 2021

Executive Summary

The purpose of this report is to provide necessary accounting disclosure items for the Plan's fiscal year ending December 31, 2021.

Actuarial Assumptions

The actuarial assumptions and methods are listed on the first two pages of Section 2. The discount rate for the fiscal year ending December 31, 2021, increased from 2.30% to 2.65%. In general, increasing the discount rate has the effect of decreasing the Plan's liabilities.

The following table summarizes the key valuation assumptions over the past three years:

Fiscal Year	2019	2020	2021
Discount Rate at Beginning of Year:	4.10%	3.10%	2.30%
Discount Rate at End of Year:	3.10%	2.30%	2.65%
Long-Term Rate of Return:	6.50%	6.50%	6.50%
Salary Scale:	3.00%	3.00%	3.00%

Net Periodic Pension Cost (NPPC)

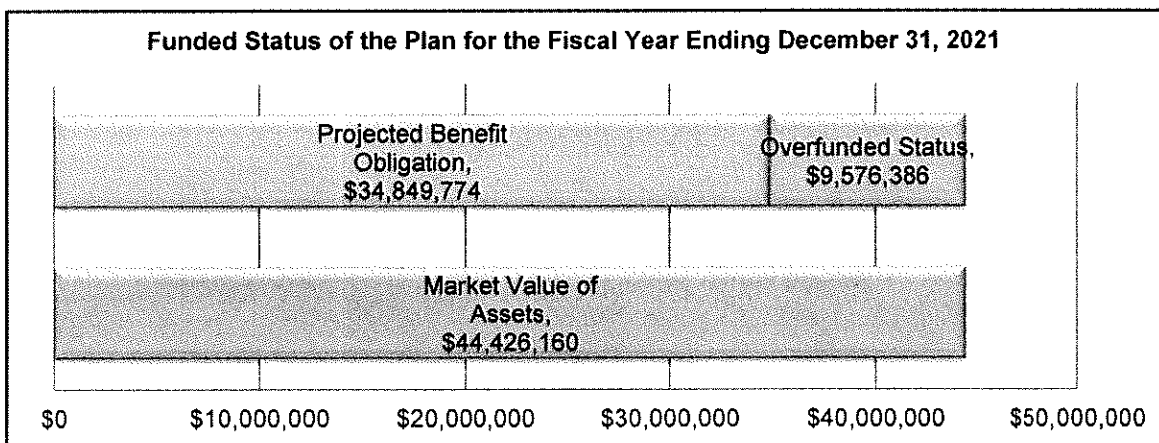
For the fiscal year ending December 31, 2021, the net periodic pension cost is (\$493,457). The net periodic pension cost is the expense amount used for annual financial statement purposes and is made up of several components as detailed below:

Fiscal Year	2019	2020	2021
Service Cost	\$ 632,919	\$ 680,346	\$ 771,920
Interest Cost	1,094,121	975,802	816,429
Expected Return on Assets	(1,796,687)	(2,140,325)	(2,458,676)
Amortization of Net Transition (Asset) or Obligation	0	0	0
Amortization of Prior Service Cost	(12,379)	(12,379)	(12,379)
Amortization of Net (Gain) or Loss	328,328	298,021	389,249
Net Periodic Pension Cost	\$ 246,302	\$ (198,535)	\$ (493,457)

Funded Status of the Plan

As of December 31, 2021, the Plan has a projected benefit obligation of \$34,849,774. In comparison, the market value of plan assets as of this date equals \$44,426,160, resulting in an overfunded status totaling \$9,576,386.

Fiscal Year	2019	2020	2021
Market Value of Assets	\$ 32,767,530	\$ 37,787,327	\$ 44,426,160
Less: Projected Benefit Obligation	(31,858,679)	(36,443,799)	(34,849,774)
Funded Status of the Plan	\$ 908,851	\$ 1,343,528	\$ 9,576,386



The York Water Company Pension Plan for General and Administrative Employees
Actuarial Valuation as of December 31, 2021
Disclosure Statement

Actuarial computations under FASB ASC 715-30 are for purposes of fulfilling employer accounting requirements. The calculations reported herein have been performed in accordance with generally accepted actuarial principles and practices, and on a basis consistent with our understanding of FASB ASC 715-20 and FASB ASC 715-30 and based upon assumptions provided by The York Water Company. In preparing this report, we have relied upon the data furnished to us. The data with respect to receipts and disbursements and assets of the Plan was furnished by Citizens Bank of Pennsylvania. The data with respect to participants and beneficiaries was furnished by The York Water Company. The data has been reviewed and has been determined to be reasonable and consistent.

The information as contained in this report is a projection of liabilities based upon stated assumptions and is not an exact statement of the Plan's ultimate benefits and liabilities. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as at the end of an amortization period or additional cost or contribution requirements based on the Plan's funded status); and changes in plan provisions or applicable law. Due to the limited scope of the assignment, an analysis of the potential range of such future measurements was not performed.

Determinations for purposes other than meeting employer financial accounting requirements may be significantly different from the results reported herein. The funded status, measured by comparing the Projected Benefit Obligation against the Fair Value of Plan Assets, is not an appropriate measure for assessing the sufficiency of the plan assets to cover the estimated cost of settling the plan's benefit obligations upon plan termination nor is it appropriate for measuring the need for, or the amount of, future contributions. Accordingly, additional determinations are needed for other purposes, such as judging benefit security at termination or adequacy of funding for an ongoing plan. The actuarial calculations contained in this report are not intended or written to be used, and cannot be used, for the purposes of avoiding penalties under the Internal Revenue Code.

I am a member of the American Academy of Actuaries, a Fellow of the Society of Actuaries and an Enrolled Actuary under ERISA, and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained in this report.

1/12/2022
Date



John D. Vargo, FSA, EA, MAAA
Partner & Consulting Actuary
Enrolled Actuary No. 20-06182

The York Water Company Pension Plan for General and Administrative Employees
Actuarial Valuation as of December 31, 2021
Summary of Plan Provisions

The York Water Company Pension Plan for General and Administrative Employees is a defined benefit pension plan that was established May 1, 1959, and was last amended and restated effective as of January 1, 2011. The plan year begins January 1 and ends December 31.

ELIGIBILITY TO PARTICIPATE

Participation under this Plan was frozen effective July 8, 2010, with respect to employees with a first day of employment on or after that date.

An employee became a participant in the Plan on the first day of the month following his first day of employment. Provided he is a member of the following eligible class of employees:

- A non-union employee.
- Not an independent contractor.

NORMAL RETIREMENT BENEFIT

Normal Retirement Date

A participant is eligible for his normal retirement pension as of the first day of the month on or after the participant satisfies the following conditions:

- Attainment of age 65.
- Participation in the Plan for five years.

Normal Retirement Benefit

The normal retirement pension is payable monthly as long as the participant lives, with payments ceasing upon the participant's death.

Normal Retirement Pension Formula

If the participant retires as of his normal retirement date, his monthly pension will equal:

- \$19.25, plus
- 1.5% of average monthly compensation in excess of 1/12 of the Social Security integration level,

both multiplied by years of benefit service.

The crediting of years of benefit service and compensation on or after May 1, 2014, shall be restricted as follows:

- Each participant credited with 40 or more years of service as of May 1, 2014, shall receive a monthly benefit payable at normal retirement age equal to his normal retirement benefit as determinable under the terms of the plan in effect as of May 1, 2014, taking into account years of benefit service and compensation as of that date.

The York Water Company Pension Plan for General and Administrative Employees
Actuarial Valuation as of December 31, 2021
Summary of Plan Provisions

- Each participant credited with 25 or more years of service but less than 40 years as of May 1, 2014, shall be permitted to be credited with up to 5 more years of benefit service, provided the total service credited to the participant does not exceed 40 years. For the purpose of determining such a participant's average monthly compensation, the plan shall take into account compensation paid after May 1, 2014, through the last day benefit service is credited under this restriction.
- Each participant credited with less than 25 years of service as of May 1, 2014, shall be permitted to be credited with additional years of benefit service, provided the total service credited to the participant does not exceed 30 years. For the purpose of determining such a participant's average monthly compensation, the plan shall take into account compensation paid after May 1, 2014, through the participant's last day of employment under this restriction.

Social Security Integration Level

The annual Social Security integration level equals \$4,800.

Average Monthly Compensation

"Average monthly compensation" means the participant's monthly compensation averaged over the highest 60-consecutive-month period out of the last 120 months.

Compensation

For the purposes of the Plan, "compensation" means the participant's earnings for the plan year. The Plan takes into account W-2 wages for federal income tax withholding purposes including 401(k) and similar contributions, but subject to the Code section 401(a)(17) dollar limitation. Compensation excludes wages payable after employment termination under a severance agreement.

The Plan does not take into account:

- Deferrals under or distributions from a nonqualified deferred compensation plan
- Moving expenses
- Expense allowances or reimbursements
- Welfare benefits to the extent includable in compensation
- Taxable fringe benefits (including group term life insurance in excess of \$50,000, auto insurance)

Accrued Benefit

The accrued benefit on any date other than the normal retirement date is determined according to the normal retirement pension formula, but based upon the participant's compensation and benefit service to date as restricted under the normal retirement pension formula.

The York Water Company Pension Plan for General and Administrative Employees
Actuarial Valuation as of December 31, 2021
Summary of Plan Provisions

Retirement Payment Options

A participant may elect to receive his monthly pension in one of these optional forms of payment:

- **Lifetime Pension**
- **Joint and Survivor Pension** with 100%, 75%, 66%, or 50% survivor pension

If the present value of the vested pension does not exceed \$5,000, a lump sum is the only payment option. If the present value of the vested pension does not exceed \$1,000, the Plan will automatically distribute the benefit in cash if there is no election.

If the participant is married at the time payments are to begin, the automatic form of payment will be a Joint and 50% Survivor Pension with the spouse named as survivor annuitant. If the participant is not married at the time payments are to begin, the automatic form of payment will be a Lifetime Pension.

Employment after Retirement. If a participant in pay status returns to employment, retirement benefits will not be suspended.

Late Retirement

If a participant continues working after his normal retirement date, his pension will not commence until he actually retires. The late retirement benefit is the normal retirement benefit determined under the pension formula using compensation and benefit service to date.

Early Retirement

A participant is eligible for early retirement after attainment of age 62 and completion of 25 years of vesting service. The early retirement pension is the pension accrued to the date of early retirement. Also, a participant is eligible for early retirement after attainment of age 55 and completion of 5 years of vesting service. The early retirement pension is the actuarial equivalent of the pension accrued to the date of early retirement.

DISABILITY BENEFIT

The participant is entitled to receive a disability benefit if he meets all of the following requirements as of the date he becomes disabled:

- Is actively employed.
- Becomes disabled.
- Completes 10 years of vesting service.

A participant is disabled if he is eligible for Social Security disability benefits. The benefit will be payable in the form of a Lifetime Pension until the earliest of: recovery, death, or normal retirement date. The participant's monthly disability benefit will be equal to his normal retirement pension accrued as of the date the disability occurred. The disability benefit will not be less than a Lifetime Pension of \$1,000.00 per month.

The York Water Company Pension Plan for General and Administrative Employees
Actuarial Valuation as of December 31, 2021
Summary of Plan Provisions

DEATH BENEFIT

Preretirement Survivor Benefit

If a participant dies after he has become vested under the Plan but before he begins to receive a retirement pension benefit, his surviving spouse will receive a survivor benefit if he has been married at least one year. The spouse may elect to commence payments as of the first day of any month within a reasonable period after the participant's death. The amount of the surviving spouse's benefit is equal to 50% of the benefit payable under the lifetime pension option, based upon his accrued pension at the date of death and reduced for early commencement of benefits, if applicable. If the participant is not married or has not been married for a full year at the time of death, no benefit will be paid by the Plan.

TERMINATION OF EMPLOYMENT BENEFITS

Vesting in Accrued Pension

If employment terminates other than by retirement or disability, the amount payable from the Plan is based upon the following vesting schedule:

<u>Years of Vesting Service</u>	<u>Vesting Percentage</u>
0-4 Years	0%
5 or More Years	100%

Time of Payment

The participant may elect payment after his early retirement date, reduced to reflect the early commencement of benefits. No pension payment is available under the Plan prior to early retirement, disability, or death, with one exception. If the present value of the vested accrued benefit does not exceed \$5,000, the lump sum value can be paid following termination of employment. If the present value of the participant's vested accrued benefit does not exceed \$1,000, the Plan will automatically distribute the amount in cash, if the participant does not elect a rollover to an IRA or another qualified plan.

Forfeitures and Restoration

Forfeiture occurs when the participant terminates employment before being vested. If a participant terminates employment after he is 100% vested and receives a distribution of his accrued pension, he will be permitted to return his distribution to the Plan if he is reemployed during the restoration period. However, before repayment, in determining a participant's accrued benefit, the Plan will reduce the benefit by the accrued benefit previously distributed.

The York Water Company Pension Plan for General and Administrative Employees
Actuarial Valuation as of December 31, 2021
Summary of Plan Provisions

SERVICE RULES

Vesting Service Rules

Vesting service is determined using the elapsed time method. Fractional years of vesting service will be credited to the completed day.

Benefit Service Rules

A participant is credited with a year of benefit service for each 12-month period he is employed by the employer. Fractional years of benefit service will be credited to the completed day.

For the purpose of determining years of benefit service, the Plan excludes the following service:

- Service when the employee is not a member of the eligible class of employees.
- Service after May 1, 2014, as described in the normal retirement pension formula.

ACTUARIAL EQUIVALENCE

Actuarial equivalence is determined based on the following mortality and interest rate assumptions:

Mortality table:	Preretirement	–	UP1984 (set back 4 years for the participant, forward 1 year for the beneficiary)
	Postretirement	–	UP1984 (set back 4 years for the participant, forward 1 year for the beneficiary)
Interest rate:	Preretirement	–	7%
	Postretirement	–	7%

For the purpose of determining the amount of a lump sum payment, the actuarial equivalence determination uses the Code section 417 mortality table and the Code section 417 interest rates.

Early Retirement – For the purpose of determining an early retirement benefit the accrued benefit is adjusted by the early retirement factors. The accrued benefit is reduced by 5/9 of 1% for each of the first 60 months by which the early retirement date precedes the normal retirement date and is further reduced by 5/18 of 1% for each month in excess of 60 months by which the early retirement date precedes the normal retirement date.

The lump sum payment option payable upon early retirement will be equal to the greater of the present value of the early retirement benefit or the present value of the normal retirement benefit, in each instance subject to the Code section 417 mortality table and the Code section 417 interest rates requirements.

The York Water Company Pension Plan for General and Administrative Employees
Actuarial Valuation as of December 31, 2021
Summary of Plan Provisions

Code Section 417 Mortality Table

The Code section 417 mortality table is the Applicable Mortality Table released annually by the Internal Revenue Service.

Code Section 417 Interest Rates

The Code section 417 interest rates are the Transitional Segment Rates for the second month preceding the first day of the plan year that contains the annuity starting date.

CHANGES IN PLAN PROVISIONS SINCE THE LAST VALUATION

None

SIGNIFICANT EVENTS THAT OCCURRED DURING THE YEAR

None

The York Water Company Pension Plan for General and Administrative Employees
Actuarial Valuation
as of December 31, 2021

Section 1

Summary of Plan Assets

The York Water Company Pension Plan for General and Administrative Employees
Actuarial Valuation as of December 31, 2021

Assets and Liabilities

Assets

Cash	\$	625.06
Money Markets		434,272.82
Corporate Bonds		3,560,879.20
Fixed Income Mutual Funds		11,263,870.68
Equity Mutual Funds		<u>28,656,793.27</u>
Total Assets in Fund	\$	43,916,441.03
Accrued Income		<u>509,719.09</u>
Total Assets	\$	44,426,160.12

Liabilities

Benefits Payable	\$	0.00
Administrative Expenses Payable		<u>0.00</u>
Total Liabilities		<u>0.00</u>
Net Assets	\$	<u><u>44,426,160.12</u></u>

The York Water Company Pension Plan for General and Administrative Employees
Actuarial Valuation
as of December 31, 2021

Section 2

Calculations for Pension Accounting End of Year Reporting

The York Water Company Pension Plan for General and Administrative Employees
Actuarial Valuation as of December 31, 2021
Actuarial Assumptions and Methods for Pension Accounting End of Year Reporting

Discount Rate

Beginning of Year = 2.30%

End of Year = 2.65%

Expected Long-Term Rate of Return on Plan Assets

6.50%

The expected long-term rate of return on plan assets reflects the average rate of earnings expected on the funds invested or to be invested to provide for the benefits included in the projected benefit obligation. The selected rate considers the historical and expected future investment trends of the present and expected assets in the plan.

Salary

3.00% Annual Increase

Withdrawal

No turnover was assumed.

Mortality

Pri-2012 White Collar Mortality Table including rates for contingent survivors.

Incorporated into the table are rates projected generationally using Scale MP-2021 to reflect mortality improvement (Scale MP-2020 was used at the Beginning of the Year).

Disability

SOA 1987 Group LTD Table - Males, 6-month elimination. Sample rates are shown below.

<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>
20	0.0764%	35	0.1242%	50	0.5396%
25	0.0854%	40	0.1760%	55	0.9770%
30	0.0986%	45	0.2944%	60	1.4774%

Retirement

Earlier of Age 65 and 5 years of participation or Age 62 and 25 years of service.

The York Water Company Pension Plan for General and Administrative Employees
Actuarial Valuation as of December 31, 2021
Actuarial Assumptions and Methods for Pension Accounting End of Year Reporting

Preretirement Survivor Death Benefit

Liabilities computed on the assumption that 80% of male and 60% of female participants will be married at the date of eligibility for the benefit and that wives will be three years younger than their husbands.

Expenses

Investment earnings in excess of 6.50% assumed to be sufficient to cover plan expenses.

Consumer Price Index

2.50% Annual Increase

Market-Related Value of Plan Assets

Market Value as determined by the trustee. Due to timing considerations, certain asset values and distribution amounts used in this report may be estimated.

Actuarial Cost Method

Projected Unit Credit Cost Method.

Participant Data

Based on census information at 1/1/2021. The participant counts are as follows:

	<u>Number of Members</u>
Active Members	33
Vested Former Members	18
Retired Members and Beneficiaries	<u>60</u> *
Total Members	<u><u>111</u></u>

*Excludes one alternate payee under a QDRO

The York Water Company Pension Plan for General and Administrative Employees
Actuarial Valuation as of December 31, 2021
Net (Gain) or Loss Not Yet Recognized as a Component of Net Periodic Pension Cost

Net (Gain) or Loss Not Yet Recognized as a Component of Net Periodic Pension Cost

Net (Gain) or Loss			
Net (Gain) or Loss at 1/1/2021	\$	7,280,387	
Amount Recognized in Net Periodic Pension Cost			
1/1/2021 to 12/31/2021		<u>(389,249)</u>	
Remaining Net (Gain) or Loss	\$		6,891,138
(Gain) or Loss Due to Change in Assumptions at 12/31/2021			
Expected Projected Benefit Obligation Under Current Assumptions	\$	34,849,774	
Expected Projected Benefit Obligation Under Prior Assumptions		<u>(36,606,224)</u>	
(Gain) or Loss Due to Change in Assumptions			(1,756,450)
Asset (Gain) or Loss 1/1/2021 to 12/31/2021			
Fair Value at 12/31/2021	\$	(44,426,160)	
Fair Value at 1/1/2021		37,788,911	
Contributions		1,800,000	
Distributions		<u>(1,119,917)</u>	
Actual Return on Plan Assets	\$	(5,957,166)	
Expected Return on Plan Assets		<u>2,458,676</u>	
Asset (Gain) or Loss			<u>(3,498,490)</u>
Total Net (Gain) or Loss Not Yet Recognized as a Component of Net Periodic Pension Cost			<u>\$ 1,636,198</u>

Estimated Amortization of Net (Gain) or Loss for Upcoming Fiscal Year

Estimated Total Net (Gain) or Loss	\$	1,636,198
Estimated Corridor		
Projected Benefit Obligation at 12/31/2021	\$	34,849,774
Market-Related Value of Plan Assets at 12/31/2021	\$	44,426,160
10% of Greater of Projected Benefit Obligation or Market-Related Value of Plan Assets		<u>4,442,616</u>
Estimated Net (Gain) or Loss to be Amortized	\$	0
Estimated Average Future Life Expectancy of Plan Participants ¹		<u>8</u>
Estimated Amortization of Net (Gain) or Loss for Upcoming Fiscal Year	\$	<u>0</u>

¹ Since plan benefit accruals are frozen, the entire participant group is deemed as inactive. In accordance with FASB ASC Paragraph 715-30-35-24, the average future life expectancy of all plan participants is used in lieu of the average future service period of active participants. Average future life expectancy is calculated based upon the actuarial assumptions stated herein.

The York Water Company Pension Plan for General and Administrative Employees
Actuarial Valuation as of December 31, 2021
Net Periodic Pension Cost

Service Cost	\$ 771,920
Interest Cost	816,429
Expected Return on Plan Assets	(2,458,676)
Amortization of Net Transition (Asset) or Obligation	0
Amortization of Prior Service Cost	(12,379)
Amortization of Net (Gain) or Loss	<u>389,249</u>
Net Periodic Pension Cost for Period 1/1/2021 to 12/31/2021	<u><u>\$ (493,457)</u></u>

The York Water Company Pension Plan for General and Administrative Employees
Actuarial Valuation as of December 31, 2021
**Reconciliation of Projected Benefit Obligation, Plan Assets, and Items Not Yet
Recognized as a Component of Net Periodic Pension Cost**

Projected Benefit Obligation

Projected Benefit Obligation at 12/31/2020	\$ 36,443,799
Service Cost	771,920
Interest Cost	816,429
Distributions	(1,119,917)
Change Due to Change in Assumptions at 12/31/2021	(1,756,450)
Change Due to Plan Amendment	0
Experience (Gain) or Loss at 1/1/2021	<u>(306,007)</u>
Expected Projected Benefit Obligation at 12/31/2021	<u>\$ 34,849,774</u>

Plan Assets

Fair Value of Plan Assets at 12/31/2020	\$ 37,787,327
Adjustment to Fair Value of Plan Assets at 1/1/2021	1,584
Employer Contributions	1,800,000
Actual Return on Assets	5,957,166
Distributions	<u>(1,119,917)</u>
Fair Value of Plan Assets at 12/31/2021	<u>\$ 44,426,160</u>

Items Not Yet Recognized as a Component of Net Periodic Pension Cost

Items Not Yet Recognized as a Component of Net Periodic Pension Cost at 12/31/2020	\$ 7,526,080
Adjustment to Fair Value of Plan Assets at 1/1/2021	(1,584)
Amortization of Net Transition Asset or (Obligation)	0
Amortization of Prior Service Cost	12,379
Amortization of Net Gain or (Loss)	(389,249)
Change Due to Change in Assumptions at 12/31/2021	(1,756,450)
Change Due to Plan Amendment	0
Experience (Gain) or Loss at 1/1/2021	(306,007)
Asset (Gain) or Loss	<u>(3,498,490)</u>
Items Not Yet Recognized as a Component of Net Periodic Pension Cost at 12/31/2021	<u>\$ 1,586,679</u>

The York Water Company Pension Plan for General and Administrative Employees
 Actuarial Valuation as of December 31, 2021
**Funded Status, Items Not Yet Recognized as a Component of Net Periodic Pension
 Cost, and Estimated Future Benefit Payments**

Funded Status

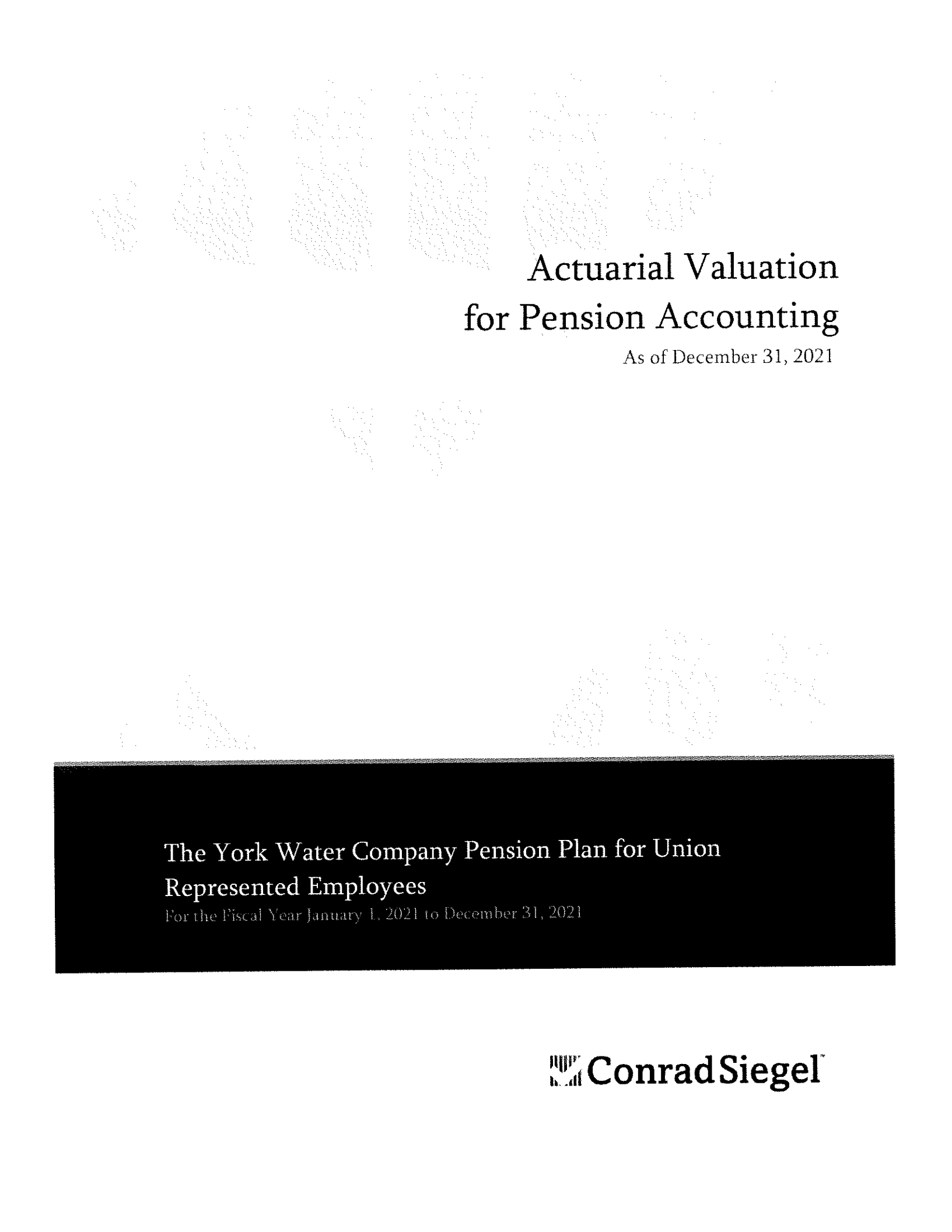
Projected Benefit Obligation	\$ (34,849,774)
(Accumulated Benefit Obligation - \$32,582,952)	
Fair Value of Plan Assets	44,426,160
Funded Status at 12/31/2021	\$ 9,576,386

Items Not Yet Recognized as a Component of Net Periodic Pension Cost

Net Transition (Asset) or Obligation	\$ 0
Prior Service Cost	(49,519)
Net (Gain) or Loss	1,636,198
Items Not Yet Recognized as a Component of Net Periodic Pension Cost at 12/31/2021	\$ 1,586,679

Estimated Future Benefit Payments

1/1/2022 to 12/31/2022	\$ 1,201,899
1/1/2023 to 12/31/2023	1,318,055
1/1/2024 to 12/31/2024	1,449,461
1/1/2025 to 12/31/2025	1,457,657
1/1/2026 to 12/31/2026	1,510,347
1/1/2027 to 12/31/2031	8,754,729



Actuarial Valuation for Pension Accounting

As of December 31, 2021

**The York Water Company Pension Plan for Union
Represented Employees**

For the Fiscal Year January 1, 2021 to December 31, 2021

 **Conrad Siegel**

The York Water Company Pension Plan for Union Represented Employees
Actuarial Valuation as of December 31, 2021

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Section 2 - Calculations for Pension Accounting End of Year Reporting

The York Water Company Pension Plan for Union Represented Employees
Actuarial Valuation as of December 31, 2021
Executive Summary

The purpose of this report is to provide necessary accounting disclosure items for the Plan's fiscal year ending December 31, 2021.

Actuarial Assumptions

The actuarial assumptions and methods are listed on the first two pages of Section 2. The discount rate for the fiscal year ending December 31, 2021, increased from 2.30% to 2.65%. In general, increasing the discount rate has the effect of decreasing the Plan's liabilities.

The following table summarizes the key valuation assumptions over the past three years:

Fiscal Year	2019	2020	2021
Discount Rate at Beginning of Year:	4.10%	3.10%	2.30%
Discount Rate at End of Year:	3.10%	2.30%	2.65%
Long-Term Rate of Return:	6.50%	6.50%	6.50%
Salary Scale:	2.50%	2.50%	2.50%

Net Periodic Pension Cost (NPPC)

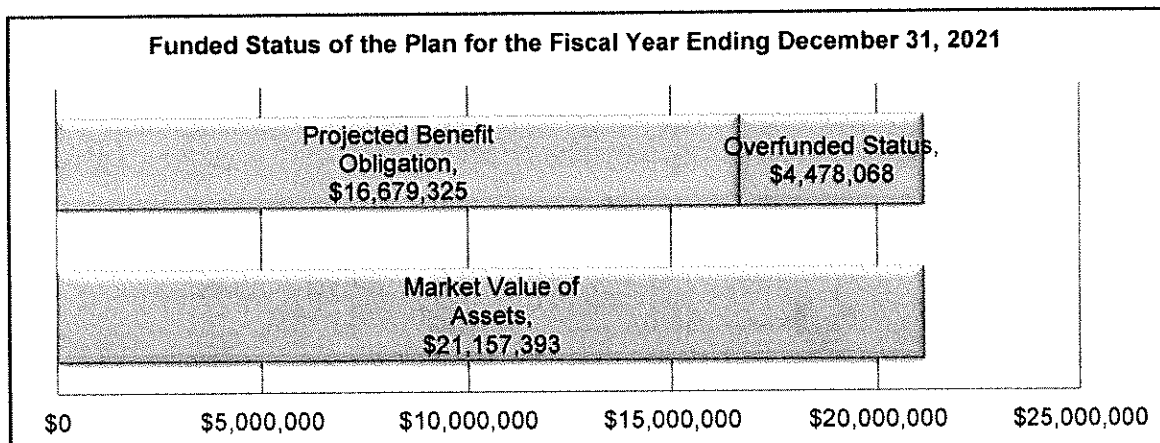
For the fiscal year ending December 31, 2021, the net periodic pension cost is (\$392,325). The net periodic pension cost is the expense amount used for annual financial statement purposes and is made up of several components as detailed below:

Fiscal Year	2019	2020	2021
Service Cost	\$ 216,006	\$ 257,587	\$ 313,584
Interest Cost	550,947	481,450	392,642
Expected Return on Assets	(936,382)	(1,058,408)	(1,191,974)
Amortization of Net Transition (Asset) or Obligation	0	0	0
Amortization of Prior Service Cost	(375)	(375)	(375)
Amortization of Net (Gain) or Loss	92,786	72,045	93,798
Net Periodic Pension Cost	\$ (77,018)	\$ (247,701)	\$ (392,325)

Funded Status of the Plan

As of December 31, 2021, the Plan has a projected benefit obligation of \$16,679,325. In comparison, the market value of plan assets as of this date equals \$21,157,393, resulting in an overfunded status totaling \$4,478,068.

Fiscal Year	2019	2020	2021
Market Value of Assets	\$ 16,581,232	\$ 18,527,936	\$ 21,157,393
Less: Projected Benefit Obligation	(15,671,334)	(17,662,378)	(16,679,325)
Funded Status of the Plan	\$ 909,898	\$ 865,558	\$ 4,478,068



The York Water Company Pension Plan for Union Represented Employees
Actuarial Valuation as of December 31, 2021
Disclosure Statement

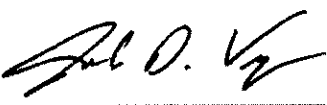
Actuarial computations under FASB ASC 715-30 are for purposes of fulfilling employer accounting requirements. The calculations reported herein have been performed in accordance with generally accepted actuarial principles and practices, and on a basis consistent with our understanding of FASB ASC 715-20 and FASB ASC 715-30 and based upon assumptions provided by The York Water Company. In preparing this report, we have relied upon the data furnished to us. The data with respect to receipts and disbursements and assets of the Plan was furnished by Citizens Bank of Pennsylvania. The data with respect to participants and beneficiaries was furnished by The York Water Company. The data has been reviewed and has been determined to be reasonable and consistent.

The information as contained in this report is a projection of liabilities based upon stated assumptions and is not an exact statement of the Plan's ultimate benefits and liabilities. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as at the end of an amortization period or additional cost or contribution requirements based on the Plan's funded status); and changes in plan provisions or applicable law. Due to the limited scope of the assignment, an analysis of the potential range of such future measurements was not performed.

Determinations for purposes other than meeting employer financial accounting requirements may be significantly different from the results reported herein. The funded status, measured by comparing the Projected Benefit Obligation against the Fair Value of Plan Assets, is not an appropriate measure for assessing the sufficiency of the plan assets to cover the estimated cost of settling the plan's benefit obligations upon plan termination nor is it appropriate for measuring the need for, or the amount of, future contributions. Accordingly, additional determinations are needed for other purposes, such as judging benefit security at termination or adequacy of funding for an ongoing plan. The actuarial calculations contained in this report are not intended or written to be used, and cannot be used, for the purposes of avoiding penalties under the Internal Revenue Code.

I am a member of the American Academy of Actuaries, a Fellow of the Society of Actuaries and an Enrolled Actuary under ERISA, and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained in this report.

1/12/2022
Date



John D. Vargo, FSA, EA, MAAA
Partner & Consulting Actuary
Enrolled Actuary No. 20-06182

The York Water Company Pension Plan for Union Represented Employees
Actuarial Valuation as of December 31, 2021
Summary of Plan Provisions

The York Water Company Pension Plan for Union Represented Employees is a defined benefit pension plan that was established May 1, 1959, and was last amended and restated effective as of January 1, 2011. The plan year begins January 1 and ends December 31.

ELIGIBILITY TO PARTICIPATE

Participation under this Plan was frozen effective July 8, 2010, with respect to employees with a first day of employment on or after that date.

An employee becomes a participant in the Plan on the first day of the month following his first day of employment. Provided he is a member of the following eligible class of employees:

- A union employee covered by the United Steelworkers of America, AFL-CIO, Local Union No. 1852.
- Not an independent contractor.

NORMAL RETIREMENT BENEFIT

Normal Retirement Date

A participant is eligible for his normal retirement pension as of the first day of the month on or after the participant satisfies the following conditions:

- Attainment of age 65.
- Participation in the Plan for five years.

Normal Retirement Benefit

The normal retirement pension is payable monthly as long as the participant lives, with payments ceasing upon the participant's death.

Normal Retirement Pension Formula

If the participant retires as of his normal retirement date, his monthly pension will equal:

- \$19.25, plus
- 1.5% of average monthly compensation in excess of 1/12 of the Social Security integration level,

both multiplied by years of benefit service.

The crediting of years of benefit service and compensation on or after May 1, 2014, shall be restricted as follows:

- Each participant credited with 40 or more years of service as of May 1, 2014, shall receive a monthly benefit payable at normal retirement age equal to his normal retirement benefit as determinable under the terms of the plan in effect as of May 1, 2014, taking into account years of benefit service and compensation as of that date.

The York Water Company Pension Plan for Union Represented Employees
Actuarial Valuation as of December 31, 2021
Summary of Plan Provisions

- Each participant credited with 25 or more years of service but less than 40 years as of May 1, 2014, shall be permitted to be credited with up to 5 more years of benefit service, provided the total service credited to the participant does not exceed 40 years. For the purpose of determining such a participant's average monthly compensation, the plan shall take into account compensation paid after May 1, 2014, through the last day benefit service is credited under this restriction.
- Each participant credited with less than 25 years of service as of May 1, 2014, shall be permitted to be credited with additional years of benefit service, provided the total service credited to the participant does not exceed 30 years. For the purpose of determining such a participant's average monthly compensation, the plan shall take into account compensation paid after May 1, 2014, through the participant's last day of employment under this restriction.

Social Security Integration Level

The annual Social Security integration level equals \$4,800.

Average Monthly Compensation

"Average monthly compensation" means the participant's monthly compensation averaged over the highest 60-consecutive-month period out of the last 120 months.

Compensation

For the purposes of the Plan, "compensation" means the participant's earnings for the plan year. The Plan takes into account W-2 wages for federal income tax withholding purposes including 401(k) and similar contributions, but subject to the Code section 401(a)(17) dollar limitation. Compensation excludes wages payable after employment termination under a severance agreement.

The Plan does not take into account:

- Deferrals under or distributions from a nonqualified deferred compensation plan
- Moving expenses
- Expense allowances or reimbursements
- Welfare benefits to the extent includable in compensation
- Taxable fringe benefits (including group term life insurance in excess of \$50,000, auto insurance)

Accrued Benefit

The accrued benefit on any date other than the normal retirement date is determined according to the normal retirement pension formula, but based upon the participant's compensation and benefit service to date as restricted under the normal retirement pension formula.

The York Water Company Pension Plan for Union Represented Employees
Actuarial Valuation as of December 31, 2021
Summary of Plan Provisions

Retirement Payment Options

A participant may elect to receive his monthly pension in one of these optional forms of payment:

- **Lifetime Pension**
- **Joint and Survivor Pension** with 100%, 75%, 66⅔%, or 50% survivor pension.

If the present value of the vested pension does not exceed \$5,000, a lump sum is the only payment option. If the present value of the vested pension does not exceed \$1,000, the Plan will automatically distribute the benefit in cash if there is no election.

If the participant is married at the time payments are to begin, the automatic form of payment will be a Joint and 50% Survivor Pension with the spouse named as survivor annuitant. If the participant is not married at the time payments are to begin, the automatic form of payment will be a Lifetime Pension.

Employment after Retirement. If a participant in pay status returns to employment, retirement benefits will not be suspended.

OTHER RETIREMENT BENEFITS

Late Retirement

If a participant continues working after his normal retirement date, his pension will not commence until he actually retires. The late retirement benefit is the normal retirement benefit determined under the pension formula using compensation and benefit service to date.

Early Retirement

A participant is eligible for early retirement after attainment of age 62 and completion of 25 years of vesting service. The early retirement pension is the pension accrued to the date of early retirement. Also, a participant is eligible for early retirement after attainment of age 55 and completion of 5 years of vesting service. The early retirement pension is the actuarial equivalent of the pension accrued to the date of early retirement.

DISABILITY BENEFIT

The participant is entitled to receive a disability benefit if he meets all of the following requirements as of the date he becomes disabled:

- Is actively employed.
- Becomes disabled.
- Completes 10 years of vesting service.

A participant is disabled if he is eligible for Social Security disability benefits. The benefit will be payable in the form of a Lifetime Pension until the earliest of: recovery, death, or normal retirement date. The participant's monthly disability benefit will be equal to his normal retirement pension accrued as of the date the disability occurred. The disability benefit will not be less than a Lifetime Pension of \$1,000.00 per month.

The York Water Company Pension Plan for Union Represented Employees
Actuarial Valuation as of December 31, 2021
Summary of Plan Provisions

DEATH BENEFIT

Preretirement Survivor Benefit

If a participant dies after he has become vested under the Plan but before he begins to receive a retirement pension benefit, his surviving spouse will receive a survivor benefit if he has been married at least one year. The spouse may elect to commence payments as of the first day of any month within a reasonable period after the participant's death. The amount of the surviving spouse's benefit is equal to 50% of the benefit payable under the lifetime pension option, based upon his accrued pension at the date of death and reduced for early commencement of benefits, if applicable. If the participant is not married or has not been married for a full year at the time of death, no benefit will be paid by the Plan.

TERMINATION OF EMPLOYMENT BENEFITS

Vesting in Accrued Pension

If employment terminates other than by retirement or disability, the amount payable from the Plan is based upon the following vesting schedule:

<u>Years of Vesting Service</u>	<u>Vesting Percentage</u>
0-4 Years	0%
5 or More Years	100%

Time of Payment

The participant may elect payment after his early retirement date, reduced to reflect the early commencement of benefits. No pension payment is available under the Plan prior to early retirement, disability, or death, with one exception. If the present value of the vested accrued benefit does not exceed \$5,000, the lump sum value can be paid following termination of employment. If the present value of the participant's vested accrued benefit does not exceed \$1,000, the Plan will automatically distribute the amount in cash, if the participant does not elect a rollover to an IRA or another qualified plan.

Forfeitures and Restoration

Forfeiture occurs when the participant terminates employment before being vested. If a participant terminates employment after he is 100% vested and receives a distribution of his accrued pension, he will be permitted to return his distribution to the Plan if he is reemployed during the restoration period. However, before repayment, in determining a participant's accrued benefit, the Plan will reduce the benefit by the accrued benefit previously distributed.

SERVICE RULES

Vesting Service Rules

Vesting service is determined using the elapsed time method. Fractional years of vesting service will be credited to the completed day.

Benefit Service Rules

A participant is credited with a year of benefit service for each 12-month period he is employed by the employer. Fractional years of benefit service will be credited to the completed day.

The York Water Company Pension Plan for Union Represented Employees
Actuarial Valuation as of December 31, 2021
Summary of Plan Provisions

For the purpose of determining years of benefit service, the Plan excludes the following service:

- Service when the employee is not a member of the eligible class of employees.
- Service after May 1, 2014, as described in the normal retirement pension formula.

ACTUARIAL EQUIVALENCE

Actuarial equivalence is determined based on the following mortality and interest rate assumptions:

Mortality table:	Preretirement	–	UP1984 (set back 4 years for the participant, forward 1 year for the beneficiary)
	Postretirement	–	UP1984 (set back 4 years for the participant, forward 1 year for the beneficiary)
Interest rate:	Preretirement	–	7%
	Postretirement	–	7%

For the purpose of determining the amount of a lump sum payment, the actuarial equivalence determination uses the Code section 417 mortality table and the Code section 417 interest rates.

Early Retirement – For the purpose of determining an early retirement benefit the accrued benefit is adjusted by the early retirement factors. The accrued benefit is reduced by 5/9 of 1% for each of the first 60 months by which the early retirement date precedes the normal retirement date and is further reduced by 5/18 of 1% for each month in excess of 60 months by which the early retirement date precedes the normal retirement date.

The lump sum payment option payable upon early retirement will be equal to the greater of the present value of the early retirement benefit or the present value of the normal retirement benefit, in each instance subject to the Code section 417 mortality table and the Code section 417 interest rates requirements.

Code Section 417 Mortality Table

The Code section 417 mortality table is the Applicable Mortality Table released annually by the Internal Revenue Service.

Code Section 417 Interest Rates

The Code section 417 interest rates are the Transitional Segment Rates for the second month preceding the first day of the plan year that contains the annuity starting date.

CHANGES IN PLAN PROVISIONS SINCE THE LAST VALUATION

None

SIGNIFICANT EVENTS THAT OCCURRED DURING THE YEAR

None

The York Water Company Pension Plan for Union Represented Employees
Actuarial Valuation
as of December 31, 2021

Section 1

Summary of Plan Assets

The York Water Company Pension Plan for Union Represented Employees
Actuarial Valuation as of December 31, 2021

Assets and Liabilities

Assets

Cash	\$	301.82	
Money Markets		235,902.93	
Corporate Bonds		1,608,666.95	
Fixed Income Mutual Funds		5,238,333.83	
Equity Mutual Funds		<u>13,997,311.99</u>	
Total Assets in Fund	\$		21,080,517.52
Accrued Income			<u>76,875.28</u>
Total Assets	\$		<u>21,157,392.80</u>

Liabilities

Benefits Payable	\$	0.00	
Administrative Expenses Payable		<u>0.00</u>	
Total Liabilities			<u>0.00</u>
Net Assets	\$		<u><u>21,157,392.80</u></u>

The York Water Company Pension Plan for Union Represented Employees
Actuarial Valuation
as of December 31, 2021

Section 2

Calculations for Pension Accounting End of Year Reporting

The York Water Company Pension Plan for Union Represented Employees
Actuarial Valuation as of December 31, 2021
Actuarial Assumptions and Methods for Pension Accounting End of Year Reporting

Discount Rate

Beginning of Year = 2.30%

End of Year = 2.65%

Expected Long-Term Rate of Return on Plan Assets

6.50%

The expected long-term rate of return on plan assets reflects the average rate of earnings expected on the funds invested or to be invested to provide for the benefits included in the projected benefit obligation. The selected rate considers the historical and expected future investment trends of the present and expected assets in the plan.

Salary

2.50% Annual Increase

Withdrawal

No turnover was assumed.

Mortality

Pri-2012 Blue Collar Mortality Table including rates for contingent survivors.

Incorporated into the table are rates projected generationally using Scale MP-2021 to reflect mortality improvement (Scale MP-2020 was used at the Beginning of the Year).

Disability

SOA 1987 Group LTD Table - Males, 6-month elimination. Sample rates are shown below.

<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>
20	0.0764%	35	0.1242%	50	0.5396%
25	0.0854%	40	0.1760%	55	0.9770%
30	0.0986%	45	0.2944%	60	1.4774%

Retirement

Earlier of Age 65 and 5 years of participation or Age 62 and 25 years of service.

The York Water Company Pension Plan for Union Represented Employees
Actuarial Valuation as of December 31, 2021
Actuarial Assumptions and Methods for Pension Accounting End of Year Reporting

Preretirement Survivor Death Benefit

Liabilities computed on the assumption that 80% of male and 60% of female participants will be married at the date of eligibility for the benefit and that wives will be three years younger than their husbands.

Expenses

Investment earnings in excess of 6.50% assumed to be sufficient to cover plan expenses.

Consumer Price Index

2.50% Annual Increase

Market-Related Value of Plan Assets

Market Value as determined by the trustee. Due to timing considerations, certain asset values and distribution amounts used in this report may be estimated.

Actuarial Cost Method

Projected Unit Credit Cost Method.

Participant Data

Based on census information at 1/1/2021. The participant counts are as follows:

	<u>Number of Members</u>
Active Members	18
Vested Former Members	8
Retired Members and Beneficiaries	<u>34</u> *
Total Members	<u><u>60</u></u>

* Excludes two alternate payees under a QDRO

The York Water Company Pension Plan for Union Represented Employees
 Actuarial Valuation as of December 31, 2021
Net (Gain) or Loss Not Yet Recognized as a Component of Net Periodic Pension Cost

Net (Gain) or Loss Not Yet Recognized as a Component of Net Periodic Pension Cost

Net (Gain) or Loss		
Net (Gain) or Loss at 1/1/2021	\$	2,696,385
Amount Recognized in Net Periodic Pension Cost		
1/1/2021 to 12/31/2021		<u>(93,798)</u>
Remaining Net (Gain) or Loss	\$	2,602,587
 (Gain) or Loss Due to Change in Assumptions at 12/31/2021		
Expected Projected Benefit Obligation Under Current Assumptions	\$	16,679,325
Expected Projected Benefit Obligation Under Prior Assumptions		<u>(17,449,822)</u>
(Gain) or Loss Due to Change in Assumptions		(770,497)
 Asset (Gain) or Loss 1/1/2021 to 12/31/2021		
Fair Value at 12/31/2021	\$	(21,157,393)
Fair Value at 1/1/2021		18,528,525
Contributions		500,000
Distributions		<u>(706,344)</u>
Actual Return on Plan Assets	\$	(2,835,212)
Expected Return on Plan Assets		<u>1,191,974</u>
Asset (Gain) or Loss		<u>(1,643,238)</u>
Total Net (Gain) or Loss Not Yet Recognized as a Component of Net Periodic Pension Cost		<u>\$ 188,852</u>

Estimated Amortization of Net (Gain) or Loss for Upcoming Fiscal Year

Estimated Total Net (Gain) or Loss	\$	188,852
 Estimated Corridor		
Projected Benefit Obligation at 12/31/2021	\$	16,679,325
Market-Related Value of Plan Assets at 12/31/2021	\$	21,157,393
10% of Greater of Projected Benefit Obligation or Market-Related Value of Plan Assets		<u>2,115,739</u>
Estimated Net (Gain) or Loss to be Amortized	\$	0
Estimated Average Future Service of Plan Participants Expected to Receive Benefits		<u>8</u>
Estimated Amortization of Net (Gain) or Loss for Upcoming Fiscal Year	\$	<u>0</u>

The York Water Company Pension Plan for Union Represented Employees
Actuarial Valuation as of December 31, 2021
Net Periodic Pension Cost

Service Cost	\$ 313,584
Interest Cost	392,642
Expected Return on Plan Assets	(1,191,974)
Amortization of Net Transition (Asset) or Obligation	0
Amortization of Prior Service Cost	(375)
Amortization of Net (Gain) or Loss	<u>93,798</u>
Net Periodic Pension Cost for Period 1/1/2021 to 12/31/2021	<u>\$ (392,325)</u>

The York Water Company Pension Plan for Union Represented Employees
Actuarial Valuation as of December 31, 2021
**Reconciliation of Projected Benefit Obligation, Plan Assets, and Items Not Yet
Recognized as a Component of Net Periodic Pension Cost**

Projected Benefit Obligation

Projected Benefit Obligation at 12/31/2020	\$ 17,662,378
Service Cost	313,584
Interest Cost	392,642
Distributions	(706,344)
Change Due to Change in Assumptions at 12/31/2021	(770,497)
Change Due to Plan Amendment	0
Experience (Gain) or Loss at 1/1/2021	<u>(212,438)</u>
Expected Projected Benefit Obligation at 12/31/2021	<u>\$ 16,679,325</u>

Plan Assets

Fair Value of Plan Assets at 12/31/2020	\$ 18,527,936
Adjustment to Fair Value of Plan Assets at 1/1/2021	589
Employer Contributions	500,000
Actual Return on Assets	2,835,212
Distributions	<u>(706,344)</u>
Fair Value of Plan Assets at 12/31/2021	<u>\$ 21,157,393</u>

Items Not Yet Recognized as a Component of Net Periodic Pension Cost

Items Not Yet Recognized as a Component of Net Periodic Pension Cost at 12/31/2020	\$ 2,907,534
Adjustment to Fair Value of Plan Assets at 1/1/2021	(589)
Amortization of Net Transition Asset or (Obligation)	0
Amortization of Prior Service Cost	375
Amortization of Net Gain or (Loss)	(93,798)
Change Due to Change in Assumptions at 12/31/2021	(770,497)
Change Due to Plan Amendment	0
Experience (Gain) or Loss at 1/1/2021	(212,438)
Asset (Gain) or Loss	<u>(1,643,238)</u>
Items Not Yet Recognized as a Component of Net Periodic Pension Cost at 12/31/2021	<u>\$ 187,349</u>

The York Water Company Pension Plan for Union Represented Employees
 Actuarial Valuation as of December 31, 2021
**Funded Status, Items Not Yet Recognized as a Component of Net Periodic Pension
 Cost, and Estimated Future Benefit Payments**

Funded Status

Projected Benefit Obligation (Accumulated Benefit Obligation - \$15,881,032)	\$ (16,679,325)
Fair Value of Plan Assets	<u>21,157,393</u>
Funded Status at 12/31/2021	<u><u>\$ 4,478,068</u></u>

Items Not Yet Recognized as a Component of Net Periodic Pension Cost

Net Transition (Asset) or Obligation	\$ 0
Prior Service Cost	(1,503)
Net (Gain) or Loss	<u>188,852</u>
Items Not Yet Recognized as a Component of Net Periodic Pension Cost at 12/31/2021	<u><u>\$ 187,349</u></u>

Estimated Future Benefit Payments

1/1/2022 to 12/31/2022	\$ 762,132
1/1/2023 to 12/31/2023	747,745
1/1/2024 to 12/31/2024	733,206
1/1/2025 to 12/31/2025	718,634
1/1/2026 to 12/31/2026	750,998
1/1/2027 to 12/31/2031	4,092,237

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

CHARGES BY AFFILIATES FOR
TWELVE MONTHS ENDED DECEMBER 31, 2021 AND 2020

- 53.53 III Operating Expense
- D. Water and Wastewater Utilities
- 6 Supply an exhibit showing an analysis, by functional accounts, of the charges by affiliates (service corporations, etc.) for services rendered included in the operating expenses of the filing company for the test year and for the 12-month period ended prior to the test year.
- a. Supply a copy of contracts, if applicable.
 - b. Explain the nature of the services provided.
 - c. Explain basis on which charges are made.
 - d. If charges are allocated, identify allocation factors used.
 - e. Supply the components and amounts comprising the expense in this account.
 - f. Provide details of initial source of charge and reason thereof.
- RESPONSE None.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

OFFICE SPACE AND EQUIPMENT LEASES AND COMPUTER RENTALS

53.53 III Operating Expense

D. Water and Wastewater Utilities

7 Describe costs relative to leasing equipment, computer rentals, and office space, including terms and conditions of the lease. State method for calculating monthly or annual payments.

RESPONSE The York Water Company is not a party to any office space or a computer rental agreement. Accordingly, there are no costs associated with computer rentals or leasing office space.

The York Water Company is a party to a lease for a mail machine and office printers. The mail machine is billed quarterly and the printers are billed monthly at the amount established in the agreement. The Company recognizes the expense as it is billed.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

MAJOR STORM DAMAGE COST FOR
TWELVE MONTHS ENDED DECEMBER 31, 2021

53.53 III. Operating Expense

D. Water and Wastewater Utilities

8 Submit detailed calculations (or best estimates) of the cost resulting from major storm damage.

RESPONSE The York Water Company had no major storm damage costs for twelve months ended December 31, 2021.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

ADVERTISING EXPENSES FOR
TWELVE MONTHS ENDED DECEMBER 31, 2021, 2020 AND 2019

- 53.53 III Operating Expense
- D. Water and Wastewater Utilities
- 9 Submit details of expenditures for advertising (national and institutional and local media). Provide a schedule of advertising expense by major media categories for the test year and the prior two comparable years with respect to:
- a. Public health and safety.
 - b. Conservation of energy.
 - c. Explanation of billing practices, rates, etc.
 - d. Provision of factual and objective data programs in educational programs.
 - e. Other advertising programs.
 - f. Total advertising expense.
- RESPONSE Refer to page 2.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
ADVERTISING EXPENSE FOR TWELVE MONTHS ENDED DECEMBER 31, 2021
2020 AND 2019

Classification	Twelve Months Ended		
	12-31-21 (1)	12-31-20 (2)	12-31-19 (3)
Advertising Expense	0	0	0

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
SOCIAL AND SERVICE ORGANIZATION MEMBERSHIPS FOR TWELVE MONTHS
ENDED DECEMBER 31, 2021

53.53 III. Operating Expense

D. Water and Wastewater Utilities

10 Prepare a detailed schedule for the test year showing types of social and service organization memberships paid for by the Company and the cost thereof.

Response: A detailed schedule of social and service organization memberships for twelve months ended December 31, 2021 is shown below.

Organization (1)	Membership Amount (2)
Rotary Club of York	1,520
	1,520

The York Water Company charged social and service membership fees for the twelve months ended December 31, 2021 to Account No. 42600060, Miscellaneous Nonoperating Expenses, which are not included in the cost of service.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CONTRACTUAL SERVICES-AUDITING, CONTRACTUAL SERVICES-INTERNAL
CONTROLS, CONTRACTUAL SERVICES-TAX, CONTRACTUAL SERVICES-OTHER
ACCOUNTING, CONTRACTUAL SERVICES-LEGAL, CONTRACTUAL SERVICES-
OUTSIDE SERVICES, AMORTIZATION OF RATE CASE EXPENSE AND MISCELLANEOUS
EXPENSES FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021, 2020 AND 2019

53.53 III. Operating Expense

D. Water and Wastewater Utilities

- 11 Submit a schedule showing, by major components, the expenditures associated with outside services employed, regulatory commission expenses and miscellaneous general expenses, for the test year and prior two comparable years.

Response: Refer to page 2 for an analysis, by major components, of Account No. 63280000, Contractual Services-Auditing, for twelve months ended December 31, 2021, 2020 and 2019.

Refer to page 3 for an analysis, by major components, of Account No. 63280002, Contractual Services-Tax, for twelve months ended December 31, 2021, 2020 and 2019.

Refer to page 4 for an analysis, by major components, of Account No. 63280003, Contractual Services-Other Accounting, for twelve months ended December 31, 2021, 2020 and 2019.

Refer to page 5 for an analysis, by major components, of Account No. 63380000, Contractual Services-Legal, for twelve months ended December 31, 2021, 2020 and 2019.

Refer to page 6 for an analysis, by major components, of Account No. 63680000, Contractual Services-Outside Services, for twelve months ended December 31, 2021, 2020 and 2019.

Refer to page 7 for an analysis, by major components, of Account No. 66680000, Amortization of Rate Case Expense, for twelve months ended December 31, 2021, 2020 and 2019.

Refer to page 8 for an analysis, by major components, of Account No. 67580000, Miscellaneous Expense, for twelve months ended December 31, 2021, 2020 and 2019.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 CONTRACTUAL SERVICES-AUDITING FOR TWELVE MONTHS ENDED
 DECEMBER 31, 2021, 2020 AND 2019

Description (1)	Twelve Months Ended 12-31-21 (2)	Twelve Months Ended 12-31-20 (3)	Twelve Months Ended 12-31-19 (4)
Annual Audit Fees and Expenses (Independent Accountant)	174,018	178,248	173,621
Direct Stock Purchase and Reinvestment			8,000
Long-Term Incentive Plan			
	<u>174,018</u>	<u>178,248</u>	<u>181,621</u>

Audit Fees and Expenses include internal controls work, and work on debt offering statements or registration statements.

See Exhibit No. HIII-2-19 for an adjustment to normalize the Direct Stock Purchase and Reinvestment costs over 3 years.

See Exhibit No. HIII-2-20 for an adjustment to normalize the Long-term Incentive Plan costs over 10 years.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CONTRACTUAL SERVICES-TAX FOR TWELVE MONTHS ENDED
DECEMBER 31, 2021, 2020 AND 2019

Description (1)	Twelve Months Ended 12-31-21 (2)	Twelve Months Ended 12-31-20 (3)	Twelve Months Ended 12-31-19 (4)
Tax Return Preparation	15,550	15,150	14,650
	<u>15,550</u>	<u>15,150</u>	<u>14,650</u>

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 CONTRACTUAL SERVICES-OTHER ACCOUNTING FOR TWELVE MONTHS ENDED
 DECEMBER 31, 2021, 2020 AND 2019

Description (1)	Twelve Months Ended 12-31-21 (2)	Twelve Months Ended 12-31-20 (3)	Twelve Months Ended 12-31-19 (4)
Depreciation Services/Service Life Study	20,873	21,733	26,934
Interest Rate Swap Accounting Fees	3,000	3,000	3,000
Public Company Accounting Oversight Board Annual Fee	3,700	3,600	2,900
Other (YCIDA, 5500, etc.)	875	500	1,250
	<u>28,448</u>	<u>28,833</u>	<u>34,084</u>

Refer to Exhibit No. HIII-2-30 for the normalization of the costs of the service life study during the twelve months ended December 31, 2021, over five years.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CONTRACTUAL SERVICES-LEGAL FOR TWELVE MONTHS ENDED
DECEMBER 31, 2021, 2020 AND 2019

Description (1)	Twelve Months Ended 12-31-21 (2)	Twelve Months Ended 12-31-20 (3)	Twelve Months Ended 12-31-19 (4)
Costs associated with amending the Dividend Reinvestment and Direct Stock Purchase Plan (1)	-	-	16,916
Costs associated with putting the Long-term Incentive Plan in place (2)	-	-	-
Costs associated with amending the Employee Stock Purchase Plan (3)	-	-	-
Costs associated with filing the Long-term Infrastructure Improvement Plan (4)	4,220	583	1,970
Costs associated with potential acquisitions (5)	104,478	121,463	30,024
Debt Agreements	500	24,456	648
Corporate Governance	37,660	-	-
Contracts	6,126	-	-
Customer Complaints	26,970	21,558	6,322
Regulatory Compliance	4,115	-	1,130
SEC Compliance	12,727	13,080	15,005
Employee Benefits/Labor Matters	45,425	18,206	6,500
Other legal fees (Auditor resp., tax, financing, general)	<u>7,105</u>	<u>2,343</u>	<u>12,256</u>
	249,326	201,688	90,771

(1) Refer to Exhibit No. HIII-2-19 for normalization of these costs over 3 years.

(2) Refer to Exhibit No. HIII-2-20 for normalization of these costs over 10 years.

(3) Refer to Exhibit No. HIII-2-21 for normalization of these costs over 14 years.

(4) Refer to Exhibit No. HIII-2-35 for normalization of these costs over 5 years.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CONTRACTUAL SERVICES-OUTSIDE SERVICES FOR TWELVE MONTHS ENDED
DECEMBER 31, 2021, 2020 AND 2019

Description (1)	Twelve Months Ended 12-31-21 (2)	Twelve Months Ended 12-31-20 (3)	Twelve Months Ended 12-31-19 (4)
XBRL Software	5,000	5,000	5,000
Communication	36,674	-	-
Depreciation Software Training	-	-	2,200
Computer Network & Hardware Support, Software Support and Consulting	28,430	38,472	45,952
Executive Compensation Consulting	26,500	-	-
Executive Coaching	-	1,000	7,500
Document Removal	6,500	-	-
Acquisition Consulting	-	96,310	-
Miscellaneous Contractual Fees and Services	<u>4,808</u>	<u>1,005</u>	<u>1,907</u>
	107,912	141,787	62,559

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
AMORTIZATION OF RATE CASE EXPENSE TWELVE MONTHS ENDED
DECEMBER 31, 2021, 2020 AND 2019

Description (1)	Twelve Months Ended 12-31-21 (2)	Twelve Months Ended 12-31-20 (3)	Twelve Months Ended 12-31-19 (4)
Normalization of March 1, 2019 Rate Case Expense (Docket No. R-2018-3000019)	103,954	103,954	86,628
	103,954	103,954	86,628

The normalization period used on the Company's corporate books for the March 1, 2019 rate case (thirty-six months) will end February 28, 2022.

Refer to Exhibit No. HIII-2-1 for the normalization for ratemaking purposes of the expenses of this rate case over forty-eight months.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
MISCELLANEOUS EXPENSE TWELVE MONTHS ENDED
DECEMBER 31, 2021, 2020 AND 2019

Description (1)	Twelve Months Ended 12-31-21 (2)	Twelve Months Ended 12-31-20 (3)	Twelve Months Ended 12-31-19 (4)
Licenses (Notary and CPA)	586	-	200
Certifications	-	150	245
Sponsorships	450	600	-
Trademark Renewal	-	-	-
Acquisition Opportunity Bid	-	25,000	-
Other Miscellaneous Expenses	<u>393</u>	<u>334</u>	<u>212</u>
	1,428	26,084	657

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RESEARCH AND DEVELOPMENT EXPENDITURES

53.53 III. Operating Expense

D. Water and Wastewater Utilities

12. Submit details of information covering research and development expenditures, including major projects within the Company and forecasted Company programs.

Response: During the twelve months ended December 31, 2021, the Company paid \$ 18,483 to the Water Research Foundation.

The Water Research Foundation is a nonprofit corporation set up by the water supply industry to research common problems. Most recently, the Water Research Foundation has undertaken the following projects: Bench-Scale Evaluation of Alternative Cr(VI) - Removal Options for Small Systems, cost-effective Cr(VI) residuals management strategies, performance and lifespan of polyethylene wrap materials for ductile iron pipes, water and electric utility integrated planning, evaluation of constants for VOCs, impact of filtration media type/age on nitrosamine precursors, biofilter conversion guidance manual, potable reuse research compilation, utility water audit validation, blueprint for one water, new and emerging capital providers for infrastructure funding, scoping study to review the contributions of corrosion to chromium in drinking water, case studies to identify occurrence, accuracy and causes of reverse flow using meter systems, and relative importance and contribution of anthropogenic and natural sources of nitrosamine precursors.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CHARITABLE AND CIVIC CONTRIBUTIONS FOR TWELVE MONTHS ENDED
DECEMBER 31, 2021

53.53 III. Operating Expense

D. Water and Wastewater Utilities

13. Provide a detail schedule of all charitable and civic contributions by recipient and amount for the test year.

Response: A detailed schedule of charitable and civic contributions for twelve months ended December 31, 2021 is shown below.

Organization (1)	Amount (2)
ACSI Children's Tuition Fund	1,500
Adams County Arts Council	1,000
Better York	2,500
Big Brothers Big Sisters	10,000
Children's Home of York	15,000
Christian School of York	25,000
Community Progress Council	10,000
Creative York	5,000
Crispus Attucks	19,000
Cultural Alliance of York	20,000
Dallastown Area Educational Foundation	1,000
DreamWrights	17,000
Girl Scouts	2,500
Global Read & Feed Children's Foundation	2,500
Hanover Area YMCA	1,000
Hanover Foundation for Excellence in Education	1,000
House of Hope	5,000
Jewish Community Center	24,556
Junior Achievement	12,000
Leg Up Farm	20,000
Logos Academy	10,000
Martin Library Association	5,000
Miss PA Scholarship Foundation	1,000
Neumann Scholarship Foundation	30,000
New Birth of Freedom Council	5,000
New Hope Ministries	1,500
Pennsylvania Free Enterprise	1,000
Pennsylvania State University Philanthropic Fund	2,000
Polar Bear Foundation	1,000
South Eastern Community Education	1,000
South Western Education Foundation	1,000
Southern York County School District	1,000
Spring Grove Area Education Fund	1,000
Steam Into History, Inc.	5,000
Strand Capital Performing Arts	17,000
Susan Byrnes Health Education Center	9,000
Susquehanna Heritage Corporation	1,000
The ARC of York County	5,000
The Belmont Theatre	5,000
The Foundation for West York School District	1,000
The Salvation Army	10,000
WITF	4,833
YMCA - York	33,000
York Academy Foundation	4,000
York College of Pennsylvania	12,000
York County Alliance for Learning	7,500
York County Heritage Trust	29,000
York County Library System	29,000
York Day Nursery	28,000
York Suburban Education Foundation	1,000
York Symphony	4,000
YWCA - Gettysburg	2,500
YWCA - Hanover	6,500
YWCA - York	33,000
Contributions Less Than \$1,000 Each	6,510
	509,899
Less tax credits	<u>(146,073)</u>
	363,826

The York Water Company charged charitable and civic contributions for the twelve months ended December 31, 2021 to Account No. 42600020, Contributions, which is not included in the cost of service.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
ACTUARIAL STUDIES-PENSIONS AND POSTRETIREMENT BENEFITS OTHER
THAN PENSIONS

53.53 III. Operating Expense

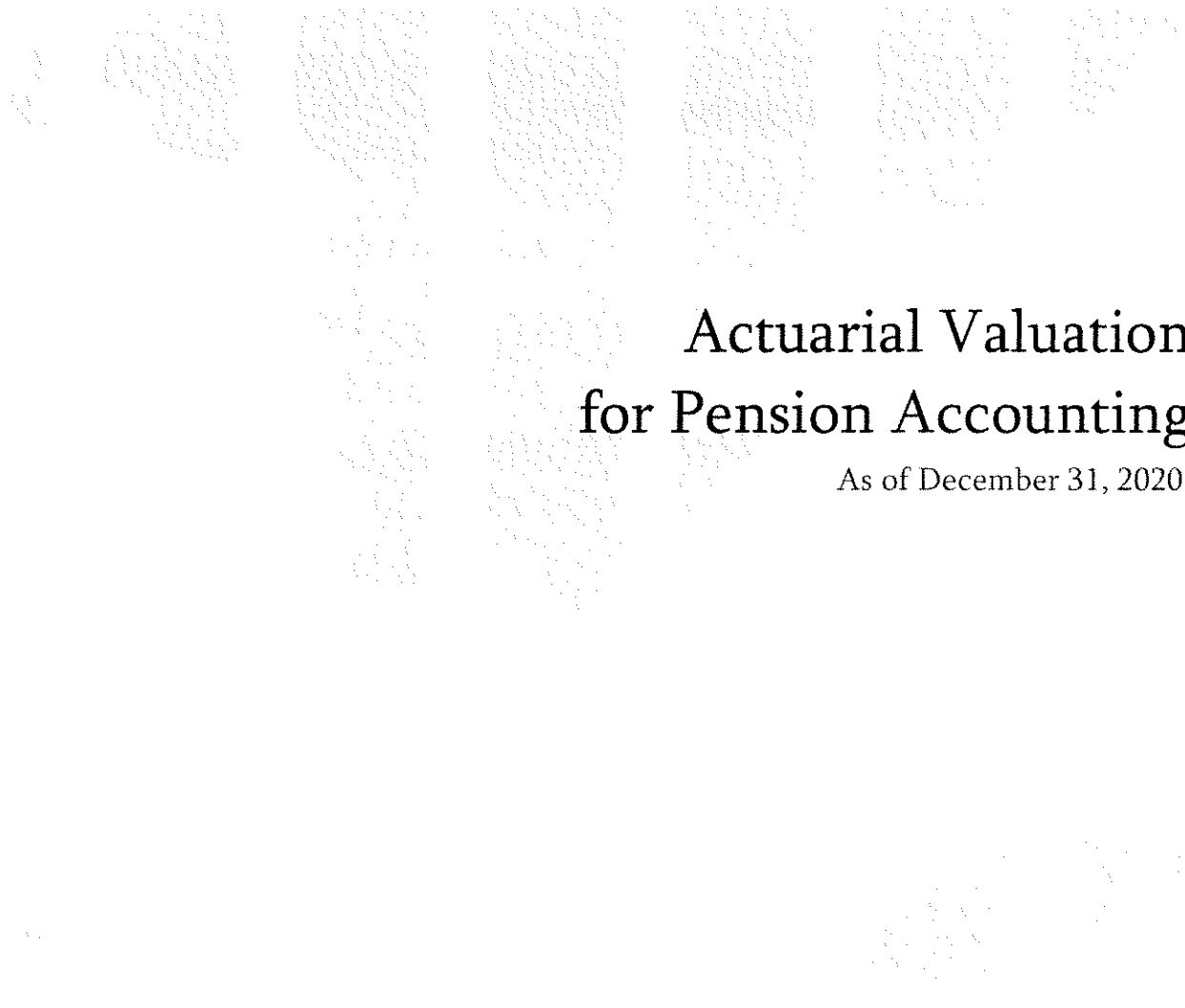
D. Water and Wastewater Utilities

14. Provide the two most recent actuarial studies for both pension expense and postretirement benefits other than pensions (OPEBs).

Response: Refer to Exhibit No. HIII-5 for the most recent actuarial valuation for pension expense.

The second most recent actuarial valuation for pension expense is attached.

The two most recent actuarial studies for postretirement benefits other than pensions are attached.



Actuarial Valuation for Pension Accounting

As of December 31, 2020

**The York Water Company Pension Plan for General and
Administrative Employees**

For the Fiscal Year January 1, 2020 to December 31, 2020

 **Conrad Siegel**

The York Water Company Pension Plan for General and Administrative Employees
Actuarial Valuation as of December 31, 2020
Table of Contents

Executive Summary

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Section 1 - Summary of Plan Assets

Section 2 - Calculations for Pension Accounting End of Year Reporting

The York Water Company Pension Plan for General and Administrative Employees
Actuarial Valuation as of December 31, 2020
Executive Summary

The purpose of this report is to provide necessary accounting disclosure items for the Plan's fiscal year ending December 31, 2020.

Actuarial Assumptions

The actuarial assumptions and methods are listed on the first two pages of Section 2. The discount rate for the fiscal year ending December 31, 2020, decreased from 3.10% to 2.30%. In general, decreasing the discount rate has the effect of increasing the Plan's liabilities.

The following table summarizes the key valuation assumptions over the past three years:

Fiscal Year	2018	2019	2020
Discount Rate at Beginning of Year:	3.50%	4.10%	3.10%
Discount Rate at End of Year:	4.10%	3.10%	2.30%
Long-Term Rate of Return:	6.75%	6.50%	6.50%
Salary Scale:	3.00%	3.00%	3.00%

Net Periodic Pension Cost (NPPC)

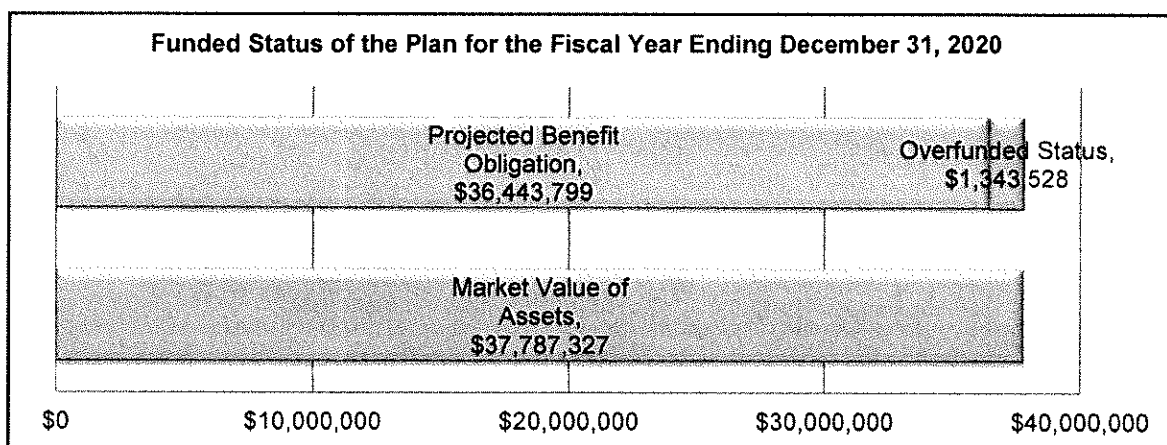
For the fiscal year ending December 31, 2020, the net periodic pension cost is (\$198,535). The net periodic pension cost is the expense amount used for annual financial statement purposes and is made up of several components as detailed below:

Fiscal Year	2018	2019	2020
Service Cost	\$ 738,127	\$ 632,919	\$ 680,346
Interest Cost	1,001,997	1,094,121	975,802
Expected Return on Assets	(1,803,312)	(1,796,687)	(2,140,325)
Amortization of Net Transition (Asset) or Obligation	0	0	0
Amortization of Prior Service Cost	(12,379)	(12,379)	(12,379)
Amortization of Net (Gain) or Loss	332,084	328,328	298,021
Net Periodic Pension Cost	<u>\$ 256,517</u>	<u>\$ 246,302</u>	<u>\$ (198,535)</u>

Funded Status of the Plan

As of December 31, 2020, the Plan has a projected benefit obligation of \$36,443,799. In comparison, the market value of plan assets as of this date equals \$37,787,327, resulting in an overfunded status totaling \$1,343,528.

Fiscal Year	2018	2019	2020
Market Value of Assets	\$ 26,450,183	\$ 32,767,530	\$ 37,787,327
Less: Projected Benefit Obligation	(27,499,818)	(31,858,679)	(36,443,799)
Funded Status of the Plan	<u>\$ (1,049,635)</u>	<u>\$ 908,851</u>	<u>\$ 1,343,528</u>



The York Water Company Pension Plan for General and Administrative Employees
Actuarial Valuation as of December 31, 2020
Disclosure Statement

Actuarial computations under FASB ASC 715-30 are for purposes of fulfilling employer accounting requirements. The calculations reported herein have been performed in accordance with generally accepted actuarial principles and practices, and on a basis consistent with our understanding of FASB ASC 715-20 and FASB ASC 715-30 and based upon assumptions provided by The York Water Company. In preparing this report, we have relied upon the data furnished to us. The data with respect to receipts and disbursements and assets of the Plan was furnished by Citizens Bank of Pennsylvania. The data with respect to participants and beneficiaries was furnished by The York Water Company. The data has been reviewed and has been determined to be reasonable and consistent.

The information as contained in this report is a projection of liabilities based upon stated assumptions and is not an exact statement of the Plan's ultimate benefits and liabilities. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as at the end of an amortization period or additional cost or contribution requirements based on the Plan's funded status); and changes in plan provisions or applicable law. Due to the limited scope of the assignment, an analysis of the potential range of such future measurements was not performed.

Determinations for purposes other than meeting employer financial accounting requirements may be significantly different from the results reported herein. The funded status, measured by comparing the Projected Benefit Obligation against the Fair Value of Plan Assets, is not an appropriate measure for assessing the sufficiency of the plan assets to cover the estimated cost of settling the plan's benefit obligations upon plan termination nor is it appropriate for measuring the need for, or the amount of, future contributions. Accordingly, additional determinations are needed for other purposes, such as judging benefit security at termination or adequacy of funding for an ongoing plan. The actuarial calculations contained in this report are not intended or written to be used, and cannot be used, for the purposes of avoiding penalties under the Internal Revenue Code.

I am a member of the American Academy of Actuaries, a Fellow of the Society of Actuaries and an Enrolled Actuary under ERISA, and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained in this report.

1/7/2021
Date



John D. Vargo, FSA, EA, MAAA
Partner & Consulting Actuary
Enrolled Actuary No. 20-06182

The York Water Company Pension Plan for General and Administrative Employees
Actuarial Valuation as of December 31, 2020
Summary of Plan Provisions

The York Water Company Pension Plan for General and Administrative Employees is a defined benefit pension plan that was established May 1, 1959, and was last amended and restated effective as of January 1, 2011. The plan year begins January 1 and ends December 31.

ELIGIBILITY TO PARTICIPATE

Participation under this Plan was frozen effective July 8, 2010, with respect to employees with a first day of employment on or after that date.

An employee became a participant in the Plan on the first day of the month following his first day of employment. Provided he is a member of the following eligible class of employees:

- A non-union employee.
- Not an independent contractor.

NORMAL RETIREMENT BENEFIT

Normal Retirement Date

A participant is eligible for his normal retirement pension as of the first day of the month on or after the participant satisfies the following conditions:

- Attainment of age 65.
- Participation in the Plan for five years.

Normal Retirement Benefit

The normal retirement pension is payable monthly as long as the participant lives, with payments ceasing upon the participant's death.

Normal Retirement Pension Formula

If the participant retires as of his normal retirement date, his monthly pension will equal:

- \$19.25, plus
- 1.5% of average monthly compensation in excess of 1/12 of the Social Security integration level,

both multiplied by years of benefit service.

The crediting of years of benefit service and compensation on or after May 1, 2014, shall be restricted as follows:

- Each participant credited with 40 or more years of service as of May 1, 2014, shall receive a monthly benefit payable at normal retirement age equal to his normal retirement benefit as determinable under the terms of the plan in effect as of May 1, 2014, taking into account years of benefit service and compensation as of that date.

The York Water Company Pension Plan for General and Administrative Employees
Actuarial Valuation as of December 31, 2020
Summary of Plan Provisions

- Each participant credited with 25 or more years of service but less than 40 years as of May 1, 2014, shall be permitted to be credited with up to 5 more years of benefit service, provided the total service credited to the participant does not exceed 40 years. For the purpose of determining such a participant's average monthly compensation, the plan shall take into account compensation paid after May 1, 2014, through the last day benefit service is credited under this restriction.
- Each participant credited with less than 25 years of service as of May 1, 2014, shall be permitted to be credited with additional years of benefit service, provided the total service credited to the participant does not exceed 30 years. For the purpose of determining such a participant's average monthly compensation, the plan shall take into account compensation paid after May 1, 2014, through the participant's last day of employment under this restriction.

Social Security Integration Level

The annual Social Security integration level equals \$4,800.

Average Monthly Compensation

"Average monthly compensation" means the participant's monthly compensation averaged over the highest 60-consecutive-month period out of the last 120 months.

Compensation

For the purposes of the Plan, "compensation" means the participant's earnings for the plan year. The Plan takes into account W-2 wages for federal income tax withholding purposes including 401(k) and similar contributions, but subject to the Code section 401(a)(17) dollar limitation. Compensation excludes wages payable after employment termination under a severance agreement.

The Plan does not take into account:

- Deferrals under or distributions from a nonqualified deferred compensation plan
- Moving expenses
- Expense allowances or reimbursements
- Welfare benefits to the extent includable in compensation
- Taxable fringe benefits (including group term life insurance in excess of \$50,000, auto insurance)

Accrued Benefit

The accrued benefit on any date other than the normal retirement date is determined according to the normal retirement pension formula, but based upon the participant's compensation and benefit service to date as restricted under the normal retirement pension formula.

The York Water Company Pension Plan for General and Administrative Employees
Actuarial Valuation as of December 31, 2020
Summary of Plan Provisions

Retirement Payment Options

A participant may elect to receive his monthly pension in one of these optional forms of payment:

- **Lifetime Pension**
- **Joint and Survivor Pension** with 100%, 75%, 66⅔%, or 50% survivor pension

If the present value of the vested pension does not exceed \$5,000, a lump sum is the only payment option. If the present value of the vested pension does not exceed \$1,000, the Plan will automatically distribute the benefit in cash if there is no election.

If the participant is married at the time payments are to begin, the automatic form of payment will be a Joint and 50% Survivor Pension with the spouse named as survivor annuitant. If the participant is not married at the time payments are to begin, the automatic form of payment will be a Lifetime Pension.

Employment after Retirement. If a participant in pay status returns to employment, retirement benefits will not be suspended.

Late Retirement

If a participant continues working after his normal retirement date, his pension will not commence until he actually retires. The late retirement benefit is the normal retirement benefit determined under the pension formula using compensation and benefit service to date.

Early Retirement

A participant is eligible for early retirement after attainment of age 62 and completion of 25 years of vesting service. The early retirement pension is the pension accrued to the date of early retirement. Also, a participant is eligible for early retirement after attainment of age 55 and completion of 5 years of vesting service. The early retirement pension is the actuarial equivalent of the pension accrued to the date of early retirement.

DISABILITY BENEFIT

The participant is entitled to receive a disability benefit if he meets all of the following requirements as of the date he becomes disabled:

- Is actively employed.
- Becomes disabled.
- Completes 10 years of vesting service.

A participant is disabled if he is eligible for Social Security disability benefits. The benefit will be payable in the form of a Lifetime Pension until the earliest of: recovery, death, or normal retirement date. The participant's monthly disability benefit will be equal to his normal retirement pension accrued as of the date the disability occurred. The disability benefit will not be less than a Lifetime Pension of \$1,000.00 per month.

The York Water Company Pension Plan for General and Administrative Employees
Actuarial Valuation as of December 31, 2020
Summary of Plan Provisions

DEATH BENEFIT

Preretirement Survivor Benefit

If a participant dies after he has become vested under the Plan but before he begins to receive a retirement pension benefit, his surviving spouse will receive a survivor benefit if he has been married at least one year. The spouse may elect to commence payments as of the first day of any month within a reasonable period after the participant's death. The amount of the surviving spouse's benefit is equal to 50% of the benefit payable under the lifetime pension option, based upon his accrued pension at the date of death and reduced for early commencement of benefits, if applicable. If the participant is not married or has not been married for a full year at the time of death, no benefit will be paid by the Plan.

TERMINATION OF EMPLOYMENT BENEFITS

Vesting in Accrued Pension

If employment terminates other than by retirement or disability, the amount payable from the Plan is based upon the following vesting schedule:

<u>Years of Vesting Service</u>	<u>Vesting Percentage</u>
0-4 Years	0%
5 or More Years	100%

Time of Payment

The participant may elect payment after his early retirement date, reduced to reflect the early commencement of benefits. No pension payment is available under the Plan prior to early retirement, disability, or death, with one exception. If the present value of the vested accrued benefit does not exceed \$5,000, the lump sum value can be paid following termination of employment. If the present value of the participant's vested accrued benefit does not exceed \$1,000, the Plan will automatically distribute the amount in cash, if the participant does not elect a rollover to an IRA or another qualified plan.

Forfeitures and Restoration

Forfeiture occurs when the participant terminates employment before being vested. If a participant terminates employment after he is 100% vested and receives a distribution of his accrued pension, he will be permitted to return his distribution to the Plan if he is reemployed during the restoration period. However, before repayment, in determining a participant's accrued benefit, the Plan will reduce the benefit by the accrued benefit previously distributed.

The York Water Company Pension Plan for General and Administrative Employees
Actuarial Valuation as of December 31, 2020
Summary of Plan Provisions

SERVICE RULES

Vesting Service Rules

Vesting service is determined using the elapsed time method. Fractional years of vesting service will be credited to the completed day.

Benefit Service Rules

A participant is credited with a year of benefit service for each 12-month period he is employed by the employer. Fractional years of benefit service will be credited to the completed day.

For the purpose of determining years of benefit service, the Plan excludes the following service:

- Service when the employee is not a member of the eligible class of employees.
- Service after May 1, 2014, as described in the normal retirement pension formula.

ACTUARIAL EQUIVALENCE

Actuarial equivalence is determined based on the following mortality and interest rate assumptions:

Mortality table:	Preretirement	–	UP1984 (set back 4 years for the participant, forward 1 year for the beneficiary)
	Postretirement	–	UP1984 (set back 4 years for the participant, forward 1 year for the beneficiary)
Interest rate:	Preretirement	–	7%
	Postretirement	–	7%

For the purpose of determining the amount of a lump sum payment, the actuarial equivalence determination uses the Code section 417 mortality table and the Code section 417 interest rates.

Early Retirement – For the purpose of determining an early retirement benefit the accrued benefit is adjusted by the early retirement factors. The accrued benefit is reduced by 5/9 of 1% for each of the first 60 months by which the early retirement date precedes the normal retirement date and is further reduced by 5/18 of 1% for each month in excess of 60 months by which the early retirement date precedes the normal retirement date.

The lump sum payment option payable upon early retirement will be equal to the greater of the present value of the early retirement benefit or the present value of the normal retirement benefit, in each instance subject to the Code section 417 mortality table and the Code section 417 interest rates requirements.

The York Water Company Pension Plan for General and Administrative Employees
Actuarial Valuation as of December 31, 2020
Summary of Plan Provisions

Code Section 417 Mortality Table

The Code section 417 mortality table is the Applicable Mortality Table released annually by the Internal Revenue Service.

Code Section 417 Interest Rates

The Code section 417 interest rates are the Transitional Segment Rates for the second month preceding the first day of the plan year that contains the annuity starting date.

CHANGES IN PLAN PROVISIONS SINCE THE LAST VALUATION

None

SIGNIFICANT EVENTS THAT OCCURRED DURING THE YEAR

None

The York Water Company Pension Plan for General and Administrative Employees
Actuarial Valuation
as of December 31, 2020

Section 1

Summary of Plan Assets

The York Water Company Pension Plan for General and Administrative Employees
 Actuarial Valuation as of December 31, 2020
Assets and Liabilities

Assets

Cash	\$	0.00
Money Markets		398,045.24
Corporate Bonds		4,211,026.34
Fixed Income Mutual Funds		9,464,443.01
Equity Mutual Funds		<u>23,670,972.98</u>
Total Assets in Fund	\$	37,744,487.57
Accrued Income		<u>42,839.27</u>
Total Assets	\$	37,787,326.84

Liabilities

Benefits Payable	\$	0.00
Administrative Expenses Payable		<u>0.00</u>
Total Liabilities		<u>0.00</u>
Net Assets		<u><u>\$ 37,787,326.84</u></u>

The York Water Company Pension Plan for General and Administrative Employees
Actuarial Valuation
as of December 31, 2020

Section 2

Calculations for Pension Accounting End of Year Reporting

The York Water Company Pension Plan for General and Administrative Employees
Actuarial Valuation as of December 31, 2020
Actuarial Assumptions and Methods for Pension Accounting End of Year Reporting

Discount Rate

Beginning of Year = 3.10%

End of Year = 2.30%

Expected Long-Term Rate of Return on Plan Assets

6.50%

The expected long-term rate of return on plan assets reflects the average rate of earnings expected on the funds invested or to be invested to provide for the benefits included in the projected benefit obligation. The selected rate considers the historical and expected future investment trends of the present and expected assets in the plan.

Salary

3.00% Annual Increase

Withdrawal

No turnover was assumed.

Mortality

Pri-2012 White Collar Mortality Table including rates for contingent survivors.

Incorporated into the table are rates projected generationally using Scale MP-2020 to reflect mortality improvement (Scale MP-2019 was used at the Beginning of the Year).

Disability

SOA 1987 Group LTD Table - Males, 6-month elimination. Sample rates are shown below.

<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>
20	0.0764%	35	0.1242%	50	0.5396%
25	0.0854%	40	0.1760%	55	0.9770%
30	0.0986%	45	0.2944%	60	1.4774%

Retirement

Earlier of Age 65 and 5 years of participation or Age 62 and 25 years of service.

The York Water Company Pension Plan for General and Administrative Employees
Actuarial Valuation as of December 31, 2020
Actuarial Assumptions and Methods for Pension Accounting End of Year Reporting

Preretirement Survivor Death Benefit

Liabilities computed on the assumption that 80% of male and 60% of female participants will be married at the date of eligibility for the benefit and that wives will be three years younger than their husbands.

Expenses

Investment earnings in excess of 6.50% assumed to be sufficient to cover plan expenses.

Consumer Price Index

3.00% Annual Increase

Market-Related Value of Plan Assets

Market Value as determined by the trustee. Due to timing considerations, certain asset values and distribution amounts used in this report may be estimated.

Actuarial Cost Method

Projected Unit Credit Cost Method.

Participant Data

Based on census information at 1/1/2020. The participant counts are as follows:

	<u>Number of Members</u>
Active Members	36
Vested Former Members	17
Retired Members and Beneficiaries	<u>58</u>
Total Members	<u><u>111</u></u>

The York Water Company Pension Plan for General and Administrative Employees
Actuarial Valuation as of December 31, 2020
Net (Gain) or Loss Not Yet Recognized as a Component of Net Periodic Pension Cost

Net (Gain) or Loss Not Yet Recognized as a Component of Net Periodic Pension Cost

Net (Gain) or Loss			
Net (Gain) or Loss at 1/1/2020	\$	6,256,962	
Amount Recognized in Net Periodic Pension Cost			
1/1/2020 to 12/31/2020		<u>(298,021)</u>	
Remaining Net (Gain) or Loss			\$ 5,958,941
(Gain) or Loss Due to Change in Assumptions at 12/31/2020			
Expected Projected Benefit Obligation Under Current Assumptions	\$	36,443,799	
Expected Projected Benefit Obligation Under Prior Assumptions		<u>(32,537,616)</u>	
(Gain) or Loss Due to Change in Assumptions			3,906,183
Asset (Gain) or Loss 1/1/2020 to 12/31/2020			
Fair Value at 12/31/2020	\$	(37,787,327)	
Fair Value at 1/1/2020		32,767,530	
Contributions		1,800,000	
Distributions		<u>(1,197,674)</u>	
Actual Return on Plan Assets	\$	(4,417,471)	
Expected Return on Plan Assets		<u>2,140,325</u>	
Asset (Gain) or Loss			<u>(2,277,146)</u>
Total Net (Gain) or Loss Not Yet Recognized as a Component of Net Periodic Pension Cost			<u>\$ 7,587,978</u>

Estimated Amortization of Net (Gain) or Loss for Upcoming Fiscal Year

Estimated Total Net (Gain) or Loss		\$ 7,587,978
Estimated Corridor		
Projected Benefit Obligation at 12/31/2020	\$	36,443,799
Market-Related Value of Plan Assets at 12/31/2020	\$	37,787,327
10% of Greater of Projected Benefit Obligation or Market-Related Value of Plan Assets		<u>3,778,733</u>
Estimated Net (Gain) or Loss to be Amortized		\$ 3,809,245
Estimated Average Future Life Expectancy of Plan Participants ¹		<u>8</u>
Estimated Amortization of Net (Gain) or Loss for Upcoming Fiscal Year		<u>\$ 476,156</u>

¹ Since plan benefit accruals are frozen, the entire participant group is deemed as inactive. In accordance with FASB ASC Paragraph 715-30-35-24, the average future life expectancy of all plan participants is used in lieu of the average future service period of active participants. Average future life expectancy is calculated based upon the actuarial assumptions stated herein.

The York Water Company Pension Plan for General and Administrative Employees
Actuarial Valuation as of December 31, 2020
Net Periodic Pension Cost

Service Cost	\$ 680,346
Interest Cost	975,802
Expected Return on Plan Assets	(2,140,325)
Amortization of Net Transition (Asset) or Obligation	0
Amortization of Prior Service Cost	(12,379)
Amortization of Net (Gain) or Loss	<u>298,021</u>
Net Periodic Pension Cost for Period 1/1/2020 to 12/31/2020	<u><u>\$ (198,535)</u></u>

The York Water Company Pension Plan for General and Administrative Employees
Actuarial Valuation as of December 31, 2020
**Reconciliation of Projected Benefit Obligation, Plan Assets, and Items Not Yet
Recognized as a Component of Net Periodic Pension Cost**

Projected Benefit Obligation

Projected Benefit Obligation at 12/31/2019	\$ 31,858,679
Service Cost	680,346
Interest Cost	975,802
Distributions	(1,197,674)
Change Due to Change in Assumptions at 12/31/2020 ¹	3,906,183
Change Due to Plan Amendment	0
Experience (Gain) or Loss at 1/1/2020	<u>220,463</u>
Expected Projected Benefit Obligation at 12/31/2020	<u><u>\$ 36,443,799</u></u>

Plan Assets

Fair Value of Plan Assets at 12/31/2019	\$ 32,767,530
Employer Contributions	1,800,000
Actual Return on Assets	4,417,471
Distributions	<u>(1,197,674)</u>
Fair Value of Plan Assets at 12/31/2020	<u><u>\$ 37,787,327</u></u>

Items Not Yet Recognized as a Component of Net Periodic Pension Cost

Items Not Yet Recognized as a Component of Net Periodic Pension Cost at 12/31/2019	\$ 5,962,222
Amortization of Net Transition Asset or (Obligation)	0
Amortization of Prior Service Cost	12,379
Amortization of Net Gain or (Loss)	(298,021)
Change Due to Change in Assumptions at 12/31/2020	3,906,183
Change Due to Plan Amendment	0
Experience (Gain) or Loss at 1/1/2020	220,463
Asset (Gain) or Loss	<u>(2,277,146)</u>
Items Not Yet Recognized as a Component of Net Periodic Pension Cost at 12/31/2020	<u><u>\$ 7,526,080</u></u>

¹ The change in Projected Benefit Obligation is primarily due to the change in discount rate.

The York Water Company Pension Plan for General and Administrative Employees
Actuarial Valuation as of December 31, 2020
**Funded Status, Items Not Yet Recognized as a Component of Net Periodic Pension
Cost, and Estimated Future Benefit Payments**

Funded Status

Projected Benefit Obligation	\$ (36,443,799)
(Accumulated Benefit Obligation - \$33,782,488)	
Fair Value of Plan Assets	37,787,327
Funded Status at 12/31/2020	\$ 1,343,528

Items Not Yet Recognized as a Component of Net Periodic Pension Cost

Net Transition (Asset) or Obligation	\$ 0
Prior Service Cost	(61,898)
Net (Gain) or Loss	7,587,978
Items Not Yet Recognized as a Component of Net Periodic Pension Cost at 12/31/2020	\$ 7,526,080

Estimated Future Benefit Payments

1/1/2021 to 12/31/2021	\$ 1,174,341
1/1/2022 to 12/31/2022	1,195,626
1/1/2023 to 12/31/2023	1,390,703
1/1/2024 to 12/31/2024	1,467,408
1/1/2025 to 12/31/2025	1,474,890
1/1/2026 to 12/31/2030	8,487,004

Actuarial Valuation for Pension Accounting

As of December 31, 2020

The York Water Company Pension Plan for Union
Represented Employees

For the Fiscal Year January 1, 2020 to December 31, 2020

 **Conrad Siegel**

The York Water Company Pension Plan for Union Represented Employees
Actuarial Valuation as of December 31, 2020
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The York Water Company Pension Plan for Union Represented Employees
Actuarial Valuation as of December 31, 2020
Executive Summary

The purpose of this report is to provide necessary accounting disclosure items for the Plan's fiscal year ending December 31, 2020.

Actuarial Assumptions

The actuarial assumptions and methods are listed on the first two pages of Section 2. The discount rate for the fiscal year ending December 31, 2020, decreased from 3.10% to 2.30%. In general, decreasing the discount rate has the effect of increasing the Plan's liabilities.

The following table summarizes the key valuation assumptions over the past three years:

Fiscal Year	2018	2019	2020
Discount Rate at Beginning of Year:	3.50%	4.10%	3.10%
Discount Rate at End of Year:	4.10%	3.10%	2.30%
Long-Term Rate of Return:	6.75%	6.50%	6.50%
Salary Scale:	2.50%	2.50%	2.50%

Net Periodic Pension Cost (NPPC)

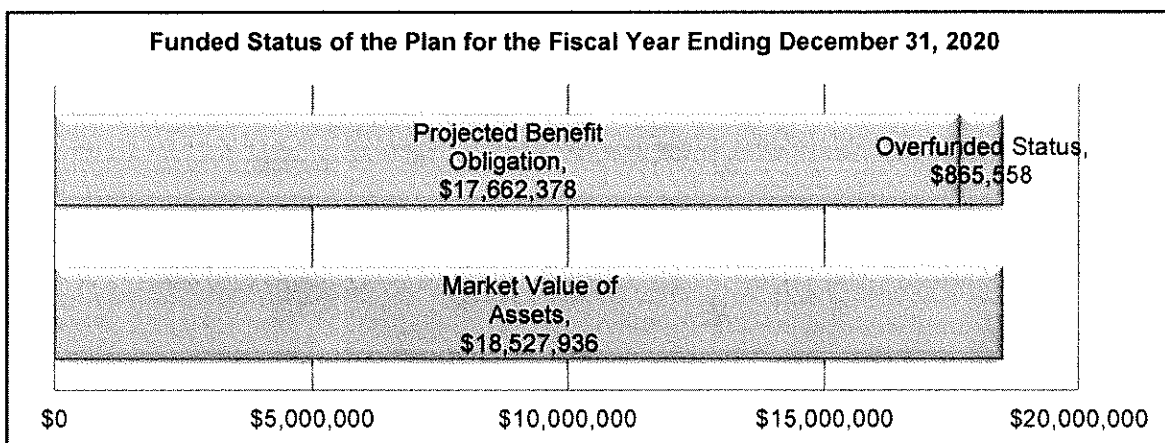
For the fiscal year ending December 31, 2020, the net periodic pension cost is (\$247,701). The net periodic pension cost is the expense amount used for annual financial statement purposes and is made up of several components as detailed below:

Fiscal Year	2018	2019	2020
Service Cost	\$ 277,022	\$ 216,006	\$ 257,587
Interest Cost	513,095	550,947	481,450
Expected Return on Assets	(989,285)	(936,382)	(1,058,408)
Amortization of Net Transition (Asset) or Obligation	0	0	0
Amortization of Prior Service Cost	(375)	(375)	(375)
Amortization of Net (Gain) or Loss	74,016	92,786	72,045
Net Periodic Pension Cost	\$ (125,527)	\$ (77,018)	\$ (247,701)

Funded Status of the Plan

As of December 31, 2020, the Plan has a projected benefit obligation of \$17,662,378. In comparison, the market value of plan assets as of this date equals \$18,527,936, resulting in an overfunded status totaling \$865,558.

Fiscal Year	2018	2019	2020
Market Value of Assets	\$ 14,173,283	\$ 16,581,232	\$ 18,527,936
Less: Projected Benefit Obligation	(14,011,000)	(15,671,334)	(17,662,378)
Funded Status of the Plan	\$ 162,283	\$ 909,898	\$ 865,558



The York Water Company Pension Plan for Union Represented Employees
Actuarial Valuation as of December 31, 2020
Disclosure Statement

Actuarial computations under FASB ASC 715-30 are for purposes of fulfilling employer accounting requirements. The calculations reported herein have been performed in accordance with generally accepted actuarial principles and practices, and on a basis consistent with our understanding of FASB ASC 715-20 and FASB ASC 715-30 and based upon assumptions provided by The York Water Company. In preparing this report, we have relied upon the data furnished to us. The data with respect to receipts and disbursements and assets of the Plan was furnished by Citizens Bank of Pennsylvania. The data with respect to participants and beneficiaries was furnished by The York Water Company. The data has been reviewed and has been determined to be reasonable and consistent.

The information as contained in this report is a projection of liabilities based upon stated assumptions and is not an exact statement of the Plan's ultimate benefits and liabilities. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as at the end of an amortization period or additional cost or contribution requirements based on the Plan's funded status); and changes in plan provisions or applicable law. Due to the limited scope of the assignment, an analysis of the potential range of such future measurements was not performed.

Determinations for purposes other than meeting employer financial accounting requirements may be significantly different from the results reported herein. The funded status, measured by comparing the Projected Benefit Obligation against the Fair Value of Plan Assets, is not an appropriate measure for assessing the sufficiency of the plan assets to cover the estimated cost of settling the plan's benefit obligations upon plan termination nor is it appropriate for measuring the need for, or the amount of, future contributions. Accordingly, additional determinations are needed for other purposes, such as judging benefit security at termination or adequacy of funding for an ongoing plan. The actuarial calculations contained in this report are not intended or written to be used, and cannot be used, for the purposes of avoiding penalties under the Internal Revenue Code.

I am a member of the American Academy of Actuaries, a Fellow of the Society of Actuaries and an Enrolled Actuary under ERISA, and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained in this report.

1/8/2021
Date



John D. Vargo, FSA, EA, MAAA
Partner & Consulting Actuary
Enrolled Actuary No. 20-06182

The York Water Company Pension Plan for Union Represented Employees
Actuarial Valuation as of December 31, 2020
Summary of Plan Provisions

The York Water Company Pension Plan for Union Represented Employees is a defined benefit pension plan that was established May 1, 1959, and was last amended and restated effective as of January 1, 2011. The plan year begins January 1 and ends December 31.

ELIGIBILITY TO PARTICIPATE

Participation under this Plan was frozen effective July 8, 2010, with respect to employees with a first day of employment on or after that date.

An employee becomes a participant in the Plan on the first day of the month following his first day of employment. Provided he is a member of the following eligible class of employees:

- A union employee covered by the United Steelworkers of America, AFL-CIO, Local Union No. 1852.
- Not an independent contractor.

NORMAL RETIREMENT BENEFIT

Normal Retirement Date

A participant is eligible for his normal retirement pension as of the first day of the month on or after the participant satisfies the following conditions:

- Attainment of age 65.
- Participation in the Plan for five years.

Normal Retirement Benefit

The normal retirement pension is payable monthly as long as the participant lives, with payments ceasing upon the participant's death.

Normal Retirement Pension Formula

If the participant retires as of his normal retirement date, his monthly pension will equal:

- \$19.25, plus
- 1.5% of average monthly compensation in excess of 1/12 of the Social Security integration level,

both multiplied by years of benefit service.

The crediting of years of benefit service and compensation on or after May 1, 2014, shall be restricted as follows:

- Each participant credited with 40 or more years of service as of May 1, 2014, shall receive a monthly benefit payable at normal retirement age equal to his normal retirement benefit as determinable under the terms of the plan in effect as of May 1, 2014, taking into account years of benefit service and compensation as of that date.

The York Water Company Pension Plan for Union Represented Employees
Actuarial Valuation as of December 31, 2020
Summary of Plan Provisions

- Each participant credited with 25 or more years of service but less than 40 years as of May 1, 2014, shall be permitted to be credited with up to 5 more years of benefit service, provided the total service credited to the participant does not exceed 40 years. For the purpose of determining such a participant's average monthly compensation, the plan shall take into account compensation paid after May 1, 2014, through the last day benefit service is credited under this restriction.
- Each participant credited with less than 25 years of service as of May 1, 2014, shall be permitted to be credited with additional years of benefit service, provided the total service credited to the participant does not exceed 30 years. For the purpose of determining such a participant's average monthly compensation, the plan shall take into account compensation paid after May 1, 2014, through the participant's last day of employment under this restriction.

Social Security Integration Level

The annual Social Security integration level equals \$4,800.

Average Monthly Compensation

"Average monthly compensation" means the participant's monthly compensation averaged over the highest 60-consecutive-month period out of the last 120 months.

Compensation

For the purposes of the Plan, "compensation" means the participant's earnings for the plan year. The Plan takes into account W-2 wages for federal income tax withholding purposes including 401(k) and similar contributions, but subject to the Code section 401(a)(17) dollar limitation. Compensation excludes wages payable after employment termination under a severance agreement.

The Plan does not take into account:

- Deferrals under or distributions from a nonqualified deferred compensation plan
- Moving expenses
- Expense allowances or reimbursements
- Welfare benefits to the extent includable in compensation
- Taxable fringe benefits (including group term life insurance in excess of \$50,000, auto insurance)

Accrued Benefit

The accrued benefit on any date other than the normal retirement date is determined according to the normal retirement pension formula, but based upon the participant's compensation and benefit service to date as restricted under the normal retirement pension formula.

The York Water Company Pension Plan for Union Represented Employees
Actuarial Valuation as of December 31, 2020
Summary of Plan Provisions

Retirement Payment Options

A participant may elect to receive his monthly pension in one of these optional forms of payment:

- **Lifetime Pension**
- **Joint and Survivor Pension** with 100%, 75%, 66⅔%, or 50% survivor pension.

If the present value of the vested pension does not exceed \$5,000, a lump sum is the only payment option. If the present value of the vested pension does not exceed \$1,000, the Plan will automatically distribute the benefit in cash if there is no election.

If the participant is married at the time payments are to begin, the automatic form of payment will be a Joint and 50% Survivor Pension with the spouse named as survivor annuitant. If the participant is not married at the time payments are to begin, the automatic form of payment will be a Lifetime Pension.

Employment after Retirement. If a participant in pay status returns to employment, retirement benefits will not be suspended.

OTHER RETIREMENT BENEFITS

Late Retirement

If a participant continues working after his normal retirement date, his pension will not commence until he actually retires. The late retirement benefit is the normal retirement benefit determined under the pension formula using compensation and benefit service to date.

Early Retirement

A participant is eligible for early retirement after attainment of age 62 and completion of 25 years of vesting service. The early retirement pension is the pension accrued to the date of early retirement. Also, a participant is eligible for early retirement after attainment of age 55 and completion of 5 years of vesting service. The early retirement pension is the actuarial equivalent of the pension accrued to the date of early retirement.

DISABILITY BENEFIT

The participant is entitled to receive a disability benefit if he meets all of the following requirements as of the date he becomes disabled:

- Is actively employed.
- Becomes disabled.
- Completes 10 years of vesting service.

A participant is disabled if he is eligible for Social Security disability benefits. The benefit will be payable in the form of a Lifetime Pension until the earliest of: recovery, death, or normal retirement date. The participant's monthly disability benefit will be equal to his normal retirement pension accrued as of the date the disability occurred. The disability benefit will not be less than a Lifetime Pension of \$1,000.00 per month.

The York Water Company Pension Plan for Union Represented Employees
Actuarial Valuation as of December 31, 2020
Summary of Plan Provisions

DEATH BENEFIT

Preretirement Survivor Benefit

If a participant dies after he has become vested under the Plan but before he begins to receive a retirement pension benefit, his surviving spouse will receive a survivor benefit if he has been married at least one year. The spouse may elect to commence payments as of the first day of any month within a reasonable period after the participant's death. The amount of the surviving spouse's benefit is equal to 50% of the benefit payable under the lifetime pension option, based upon his accrued pension at the date of death and reduced for early commencement of benefits, if applicable. If the participant is not married or has not been married for a full year at the time of death, no benefit will be paid by the Plan.

TERMINATION OF EMPLOYMENT BENEFITS

Vesting in Accrued Pension

If employment terminates other than by retirement or disability, the amount payable from the Plan is based upon the following vesting schedule:

<u>Years of Vesting Service</u>	<u>Vesting Percentage</u>
0-4 Years	0%
5 or More Years	100%

Time of Payment

The participant may elect payment after his early retirement date, reduced to reflect the early commencement of benefits. No pension payment is available under the Plan prior to early retirement, disability, or death, with one exception. If the present value of the vested accrued benefit does not exceed \$5,000, the lump sum value can be paid following termination of employment. If the present value of the participant's vested accrued benefit does not exceed \$1,000, the Plan will automatically distribute the amount in cash, if the participant does not elect a rollover to an IRA or another qualified plan.

Forfeitures and Restoration

Forfeiture occurs when the participant terminates employment before being vested. If a participant terminates employment after he is 100% vested and receives a distribution of his accrued pension, he will be permitted to return his distribution to the Plan if he is reemployed during the restoration period. However, before repayment, in determining a participant's accrued benefit, the Plan will reduce the benefit by the accrued benefit previously distributed.

SERVICE RULES

Vesting Service Rules

Vesting service is determined using the elapsed time method. Fractional years of vesting service will be credited to the completed day.

Benefit Service Rules

A participant is credited with a year of benefit service for each 12-month period he is employed by the employer. Fractional years of benefit service will be credited to the completed day.

The York Water Company Pension Plan for Union Represented Employees
Actuarial Valuation as of December 31, 2020
Summary of Plan Provisions

For the purpose of determining years of benefit service, the Plan excludes the following service:

- Service when the employee is not a member of the eligible class of employees.
- Service after May 1, 2014, as described in the normal retirement pension formula.

ACTUARIAL EQUIVALENCE

Actuarial equivalence is determined based on the following mortality and interest rate assumptions:

Mortality table:	Preretirement	–	UP1984 (set back 4 years for the participant, forward 1 year for the beneficiary)
	Postretirement	–	UP1984 (set back 4 years for the participant, forward 1 year for the beneficiary)
Interest rate:	Preretirement	–	7%
	Postretirement	–	7%

For the purpose of determining the amount of a lump sum payment, the actuarial equivalence determination uses the Code section 417 mortality table and the Code section 417 interest rates.

Early Retirement – For the purpose of determining an early retirement benefit the accrued benefit is adjusted by the early retirement factors. The accrued benefit is reduced by 5/9 of 1% for each of the first 60 months by which the early retirement date precedes the normal retirement date and is further reduced by 5/18 of 1% for each month in excess of 60 months by which the early retirement date precedes the normal retirement date.

The lump sum payment option payable upon early retirement will be equal to the greater of the present value of the early retirement benefit or the present value of the normal retirement benefit, in each instance subject to the Code section 417 mortality table and the Code section 417 interest rates requirements.

Code Section 417 Mortality Table

The Code section 417 mortality table is the Applicable Mortality Table released annually by the Internal Revenue Service.

Code Section 417 Interest Rates

The Code section 417 interest rates are the Transitional Segment Rates for the second month preceding the first day of the plan year that contains the annuity starting date.

CHANGES IN PLAN PROVISIONS SINCE THE LAST VALUATION

None

SIGNIFICANT EVENTS THAT OCCURRED DURING THE YEAR

None

The York Water Company Pension Plan for Union Represented Employees
Actuarial Valuation
as of December 31, 2020

Section 1

Summary of Plan Assets

The York Water Company Pension Plan for Union Represented Employees
Actuarial Valuation as of December 31, 2020

Assets and Liabilities

Assets

Cash	\$	0.00	
Money Markets		225,856.34	
Corporate Bonds		2,001,276.27	
Fixed Income Mutual Funds		4,252,140.70	
Equity Mutual Funds		<u>12,029,851.52</u>	
Total Assets in Fund	\$		18,509,124.83
Accrued Income			<u>18,810.76</u>
Total Assets	\$		18,527,935.59

Liabilities

Benefits Payable	\$	0.00	
Administrative Expenses Payable		<u>0.00</u>	
Total Liabilities			<u>0.00</u>
Net Assets	\$		<u><u>18,527,935.59</u></u>

The York Water Company Pension Plan for Union Represented Employees
Actuarial Valuation
as of December 31, 2020

Section 2

Calculations for Pension Accounting End of Year Reporting

The York Water Company Pension Plan for Union Represented Employees
Actuarial Valuation as of December 31, 2020
Actuarial Assumptions and Methods for Pension Accounting End of Year Reporting

Discount Rate

Beginning of Year = 3.10%

End of Year = 2.30%

Expected Long-Term Rate of Return on Plan Assets

6.50%

The expected long-term rate of return on plan assets reflects the average rate of earnings expected on the funds invested or to be invested to provide for the benefits included in the projected benefit obligation. The selected rate considers the historical and expected future investment trends of the present and expected assets in the plan.

Salary

2.50% Annual Increase

Withdrawal

No turnover was assumed.

Mortality

Pri-2012 Blue Collar Mortality Table including rates for contingent survivors.

Incorporated into the table are rates projected generationally using Scale MP-2020 to reflect mortality improvement (Scale MP-2019 was used at the Beginning of the Year).

Disability

SOA 1987 Group LTD Table - Males, 6-month elimination. Sample rates are shown below.

<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>
20	0.0764%	35	0.1242%	50	0.5396%
25	0.0854%	40	0.1760%	55	0.9770%
30	0.0986%	45	0.2944%	60	1.4774%

Retirement

Earlier of Age 65 and 5 years of participation or Age 62 and 25 years of service.

The York Water Company Pension Plan for Union Represented Employees
Actuarial Valuation as of December 31, 2020
Actuarial Assumptions and Methods for Pension Accounting End of Year Reporting

Preretirement Survivor Death Benefit

Liabilities computed on the assumption that 80% of male and 60% of female participants will be married at the date of eligibility for the benefit and that wives will be three years younger than their husbands.

Expenses

Investment earnings in excess of 6.50% assumed to be sufficient to cover plan expenses.

Consumer Price Index

3.00% Annual Increase

Market-Related Value of Plan Assets

Market Value as determined by the trustee. Due to timing considerations, certain asset values and distribution amounts used in this report may be estimated.

Actuarial Cost Method

Projected Unit Credit Cost Method.

Participant Data

Based on census information at 1/1/2020. The participant counts are as follows:

	<u>Number of Members</u>
Active Members	18
Vested Former Members	8
Retired Members and Beneficiaries	<u>36</u> *
Total Members	<u><u>62</u></u>

* Excludes two alternate payees under a QDRO

The York Water Company Pension Plan for Union Represented Employees
Actuarial Valuation as of December 31, 2020
Net (Gain) or Loss Not Yet Recognized as a Component of Net Periodic Pension Cost

Net (Gain) or Loss Not Yet Recognized as a Component of Net Periodic Pension Cost

Net (Gain) or Loss			
Net (Gain) or Loss at 1/1/2020		\$ 2,378,577	
Amount Recognized in Net Periodic Pension Cost			
1/1/2020 to 12/31/2020		<u>(72,045)</u>	
Remaining Net (Gain) or Loss			\$ 2,306,532
 (Gain) or Loss Due to Change in Assumptions at 12/31/2020			
Expected Projected Benefit Obligation Under Current Assumptions		\$ 17,662,378	
Expected Projected Benefit Obligation Under Prior Assumptions		<u>(15,884,858)</u>	
(Gain) or Loss Due to Change in Assumptions			1,777,520
 Asset (Gain) or Loss 1/1/2020 to 12/31/2020			
Fair Value at 12/31/2020	\$ (18,527,936)		
Fair Value at 1/1/2020	16,581,232		
Contributions	500,000		
Distributions	<u>(786,344)</u>		
Actual Return on Plan Assets		\$ (2,233,048)	
Expected Return on Plan Assets		<u>1,058,408</u>	
Asset (Gain) or Loss			<u>(1,174,640)</u>
Total Net (Gain) or Loss Not Yet Recognized as a Component of Net Periodic Pension Cost			<u>\$ 2,909,412</u>

Estimated Amortization of Net (Gain) or Loss for Upcoming Fiscal Year

Estimated Total Net (Gain) or Loss		\$ 2,909,412
 Estimated Corridor		
Projected Benefit Obligation at 12/31/2020	\$ 17,662,378	
Market-Related Value of Plan Assets at 12/31/2020	\$ 18,527,936	
10% of Greater of Projected Benefit Obligation or Market-Related Value of Plan Assets		<u>1,852,794</u>
Estimated Net (Gain) or Loss to be Amortized		\$ 1,056,618
Estimated Average Future Service of Plan Participants Expected to Receive Benefits		<u>10</u>
Estimated Amortization of Net (Gain) or Loss for Upcoming Fiscal Year		<u>\$ 105,662</u>

The York Water Company Pension Plan for Union Represented Employees
Actuarial Valuation as of December 31, 2020
Net Periodic Pension Cost

Service Cost	\$	257,587
Interest Cost		481,450
Expected Return on Plan Assets		(1,058,408)
Amortization of Net Transition (Asset) or Obligation		0
Amortization of Prior Service Cost		(375)
Amortization of Net (Gain) or Loss		<u>72,045</u>
Net Periodic Pension Cost for Period 1/1/2020 to 12/31/2020	\$	<u>(247,701)</u>

The York Water Company Pension Plan for Union Represented Employees
Actuarial Valuation as of December 31, 2020
**Reconciliation of Projected Benefit Obligation, Plan Assets, and Items Not Yet
Recognized as a Component of Net Periodic Pension Cost**

Projected Benefit Obligation

Projected Benefit Obligation at 12/31/2019	\$ 15,671,334
Service Cost	257,587
Interest Cost	481,450
Distributions	(786,344)
Change Due to Change in Assumptions at 12/31/2020 ¹	1,777,520
Change Due to Plan Amendment	0
Experience (Gain) or Loss at 1/1/2020	<u>260,831</u>
Expected Projected Benefit Obligation at 12/31/2020	<u><u>\$ 17,662,378</u></u>

Plan Assets

Fair Value of Plan Assets at 12/31/2019	\$ 16,581,232
Employer Contributions	500,000
Actual Return on Assets	2,233,048
Distributions	<u>(786,344)</u>
Fair Value of Plan Assets at 12/31/2020	<u><u>\$ 18,527,936</u></u>

Items Not Yet Recognized as a Component of Net Periodic Pension Cost

Items Not Yet Recognized as a Component of Net Periodic Pension Cost at 12/31/2019	\$ 2,115,493
Amortization of Net Transition Asset or (Obligation)	0
Amortization of Prior Service Cost	375
Amortization of Net Gain or (Loss)	(72,045)
Change Due to Change in Assumptions at 12/31/2020	1,777,520
Change Due to Plan Amendment	0
Experience (Gain) or Loss at 1/1/2020	260,831
Asset (Gain) or Loss	<u>(1,174,640)</u>
Items Not Yet Recognized as a Component of Net Periodic Pension Cost at 12/31/2020	<u><u>\$ 2,907,534</u></u>

¹ The change in Projected Benefit Obligation is primarily due to the change in discount rate.

The York Water Company Pension Plan for Union Represented Employees
 Actuarial Valuation as of December 31, 2020
**Funded Status, Items Not Yet Recognized as a Component of Net Periodic Pension
 Cost, and Estimated Future Benefit Payments**

Funded Status

Projected Benefit Obligation	\$ (17,662,378)
(Accumulated Benefit Obligation - \$16,795,941)	
Fair Value of Plan Assets	18,527,936
Funded Status at 12/31/2020	\$ 865,558

Items Not Yet Recognized as a Component of Net Periodic Pension Cost

Net Transition (Asset) or Obligation	\$ 0
Prior Service Cost	(1,878)
Net (Gain) or Loss	2,909,412
Items Not Yet Recognized as a Component of Net Periodic Pension Cost at 12/31/2020	\$ 2,907,534

Estimated Future Benefit Payments

1/1/2021 to 12/31/2021	\$ 728,248
1/1/2022 to 12/31/2022	788,512
1/1/2023 to 12/31/2023	772,672
1/1/2024 to 12/31/2024	756,697
1/1/2025 to 12/31/2025	740,682
1/1/2026 to 12/31/2030	3,984,881

THE YORK WATER COMPANY
 SFAS 106 DEATH BENEFIT
 12/31/2021
 Account 25320005

PARTICIPANT	STATUS	DATE OF BIRTH	DATE OF RETIREMENT	AGE	LIFE EXPECTANCY	PROJECT ED DATE OF BENEFIT	PRESENT VALUE OF DEATH BENEFIT @ 2.65%
ALWINE	RETIRED	1926	1988	95	4.1	2022	1796.63
SWEITZER	RETIRED	1931	1999	90	5.5	2024	1732.03
KINDIG	DECEASED	1933	1996	88	6.3	2024	0.00
FORNOFF	RETIRED	1934	1996	87	6.7	2025	1678.51
MOSSER	RETIRED	1934	1999	87	6.7	2025	1678.51
FORTUGNO	RETIRED	1935	1995	86	7.1	2025	1661.05
NAYLOR	RETIRED	1935	2008	86	7.1	2025	1661.05
SHIREY	RETIRED	1936	1999	85	7.6	2026	1639.46
MORRIS	RETIRED	1937	2002	84	8.1	2026	1618.16
BREESWINE	RETIRED	1940	2003	81	9.7	2028	1551.84
GREISS	RETIRED	1940	2003	81	9.7	2028	1551.84
MOL	RETIRED	1940	2005	81	9.7	2028	1551.84
FLAHARTY	RETIRED	1941	2015	80	10.2	2028	1531.68
PRICE	RETIRED	1941	1996	80	10.2	2028	1531.68
DOWELL	RETIRED	1941	2006	80	10.2	2028	1531.68
OSMAN	RETIRED	1942	2008	79	10.8	2029	1507.83
WOLOSIN	RETIRED	1943	2011	78	11.4	2029	1484.36
COPAS	RETIRED	1945	2011	76	12.7	2031	1434.73
ALDRIDGE	RETIRED	1946	2003	75	13.4	2031	1408.70
CLOSE	RETIRED	1946	2008	75	13.4	2031	1408.70
BAILEY	RETIRED	1947	2014	74	14.1	2032	1383.15
BARNHART	RETIRED	1947	2012	74	14.1	2032	1383.15
GOODWIN	RETIRED	1947	2012	74	14.1	2032	1383.15
ROUNDTREE	RETIRED	1950	2014	71	16.3	2034	1305.81
SHULTZ	RETIRED	1951	2013	70	17.0	2035	1282.12
WAKEMAN	RETIRED	1951	2016	70	17.0	2035	1282.12
JONES, S.	RETIRED	1951	2017	70	17.0	2035	1282.12
POKLEMBO	RETIRED	1952	2016	69	17.8	2036	1255.57
MYERS	RETIRED	1952	2017	69	17.8	2036	1255.57
SPILMAN	RETIRED	1952	2019	69	17.8	2036	1255.57
HENGST	RETIRED	1953	2015	68	18.6	2037	1229.57
LAUCKS	RETIRED	1953	2015	68	18.6	2037	1229.57
LEHR	RETIRED	1953	2010	68	18.6	2037	1229.57
DITTENHAFFER	RETIRED	1953	2015	68	18.6	2037	1229.57
KEHR	RETIRED	1953	2017	68	18.6	2037	1229.57
CLEMENTS	RETIRED	1953	2018	68	18.6	2037	1229.57
MARKEY, D.	RETIRED	1953	2019	68	18.6	2037	1229.57
SHIFFLET	RETIRED	1954	2016	67	19.4	2037	1204.11
ALTLAND	RETIRED	1955	2018	66	20.2	2038	1179.18
JONES, M.	RETIRED	1955	2019	66	20.2	2038	1179.18
JACKSON	RETIRED	1956	2014	65	21.0	2039	1154.76
WATKINS	RETIRED	1956	2018	65	21.0	2039	1154.76
EBY	RETIRED	1956	2019	65	21.0	2039	1154.76
BLACKWELL	RETIRED	1956	2019	65	21.0	2039	1154.76
BAKER	RETIRED	1957	2013	64	21.8	2040	1130.85
HAKE	RETIRED	1957	2018	64	21.8	2040	1130.85
WILSON	RETIRED	1957	2018	64	21.8	2040	1130.85
STRINE, J.	RETIRED	1957	2019	64	21.8	2040	1130.85
HENSHAW	RETIRED	1957	2019	64	21.8	2040	1130.85
ROOT	RETIRED	1958	2019	63	22.7	2041	1104.54
CARPENTER, L.	RETIRED	1959	2024	62	23.5	2044	1081.67
REXROTH	RETIRED	1960	2017	61	24.4	2042	1056.50
HINES, JEFF	RETIRED	1961	2020	60	25.2	2043	1034.63
(MILLER) YOST, KATHY	RETIRED	1962	2017	59	26.1	2044	1010.56
WHITE, LISA	RETIRED	1965	2017	56	28.7	2047	944.12
STEINFELT	EMPLOYED	1957	2022	64	21.8	2042	1130.85
BISSEY	EMPLOYED	1958	2023	63	22.7	2043	1104.54
METZLER, STEVEN	EMPLOYED	1958	2023	63	22.7	2043	1104.54
BROWN	EMPLOYED	1959	2024	62	23.5	2044	1081.67
CASTELL	EMPLOYED	1959	2024	62	23.5	2044	1081.67
FRY	EMPLOYED	1959	2024	62	23.5	2044	1081.67
HARBOLD	EMPLOYED	1960	2025	61	24.4	2044	1056.50
HOWELL	EMPLOYED	1960	2025	61	24.4	2044	1056.50
MARKEY, E.	EMPLOYED	1960	2025	61	24.4	2044	1056.50
BRACEY	EMPLOYED	1961	2026	60	25.2	2045	1034.63
HALLIWELL	EMPLOYED	1961	2026	60	25.2	2045	1034.63
LONGSTREET	EMPLOYED	1961	2026	60	25.2	2045	1034.63
STRINE, M.	EMPLOYED	1961	2026	60	25.2	2045	1034.63
HAND	EMPLOYED	1962	2027	59	26.1	2046	1010.56
WHITEHEAD	EMPLOYED	1962	2027	59	26.1	2046	1010.56
ROSENZWEIG	EMPLOYED	1963	2028	58	27.0	2047	987.05
SNYDER, J.	EMPLOYED	1963	2028	58	27.0	2047	987.05
TOME	EMPLOYED	1964	2029	57	27.9	2048	964.08
DANLEY	EMPLOYED	1964	2029	57	27.9	2048	964.08
SANTIAGO, N.	EMPLOYED	1964	2029	57	27.9	2048	964.08
WOLFRAYS	EMPLOYED	1964	2029	57	27.9	2048	964.08
YARNELL	EMPLOYED	1964	2029	57	27.9	2048	964.08
CRUMLING	EMPLOYED	1965	2030	56	28.7	2049	944.12
FRANKLIN	EMPLOYED	1965	2030	56	28.7	2049	944.12

OQUENDO	EMPLOYED	1965	2030	56	28.7	2049	944.12
SANTIAGO, A.	EMPLOYED	1965	2030	56	28.7	2049	944.12
VELEZ	EMPLOYED	1965	2021	56	28.7	2049	944.12
KERCHNER, VALERIE	EMPLOYED	1965	2030	56	28.7	2049	944.12
ALBAUGH	EMPLOYED	1966	2031	55	29.6	2050	922.16
BILLET	EMPLOYED	1966	2031	55	29.6	2050	922.16
CROMAN	EMPLOYED	1966	2031	55	29.6	2050	922.16
HARRINGTON	EMPLOYED	1966	2031	55	29.6	2050	922.16
SMITH, J.	EMPLOYED	1967	2032	54	30.5	2051	900.70
WHEELER, MARK	EMPLOYED	1967	2032	54	30.5	2051	900.70
YOUNG	EMPLOYED	1968	2033	53	31.4	2051	879.75
KIRBY	EMPLOYED	1969	2034	52	32.3	2052	859.28
MARSHALL	EMPLOYED	1969	2034	52	32.3	2052	859.28
RICHARDSON	EMPLOYED	1969	2034	52	32.3	2052	859.28
ROCK	EMPLOYED	1969	2034	52	32.3	2052	859.28
DILUCA	EMPLOYED	1970	2035	51	33.3	2053	837.10
GENERETT	EMPLOYED	1970	2035	51	33.3	2053	837.10
KOLLER	EMPLOYED	1970	2035	51	33.3	2053	837.10
SNYDER, M.	EMPLOYED	1970	2035	51	33.3	2053	837.10
VIDOLI	EMPLOYED	1970	2035	51	33.3	2053	837.10
CHIARUTTINI, ALEXANDRA	EMPLOYED	1970	2036	51	33.3	2053	837.10
GRUVER	EMPLOYED	1971	2036	50	34.2	2054	817.62
POFF	EMPLOYED	1971	2036	50	34.2	2054	817.62
SELAKE	EMPLOYED	1971	2036	50	34.2	2054	817.62
SHELLENBERGER	EMPLOYED	1971	2036	50	34.2	2054	817.62
DEDRICK, JR	EMPLOYED	1972	2037	49	35.1	2055	798.60
RIVERA, L	EMPLOYED	1972	2037	49	35.1	2055	798.60
WENGER	EMPLOYED	1972	2037	49	35.1	2055	798.60
CRAWSHAW	EMPLOYED	1973	2038	48	36.0	2056	780.02
HARDMAN	EMPLOYED	1973	2038	48	36.0	2056	780.02
STERNER	EMPLOYED	1973	2038	48	36.0	2056	780.02
AUMEN, JR	EMPLOYED	1974	2039	47	37.0	2057	759.89
BAINBRIDGE	EMPLOYED	1974	2039	47	37.0	2057	759.89
SPENCE, DANIELLE	EMPLOYED	1975	2040	46	37.9	2058	742.21
SANTIAGO, H.	EMPLOYED	1976	2041	45	38.8	2059	724.94
SHAEFFER	EMPLOYED	1976	2041	45	38.8	2059	724.94
VARGAS	EMPLOYED	1976	2041	45	38.8	2059	724.94
HENDRICKSON	EMPLOYED	1977	2042	44	39.8	2060	706.23
RIVERA, J	EMPLOYED	1979	2044	42	41.7	2062	671.99
COPPERSMITH	EMPLOYED	1980	2045	41	42.7	2063	654.64
ROSARIO	EMPLOYED	1981	2046	40	43.6	2064	639.41
GOTWALT, JARED	EMPLOYED	1981	2047	40	43.6	2064	639.41
KRUEGER	EMPLOYED	1982	2047	39	44.6	2065	622.90
WINTER	EMPLOYED	1982	2047	39	44.6	2065	622.90
HARTMAN	EMPLOYED	1982	2047	39	44.6	2065	622.90
MINEHART, JULIA	EMPLOYED	1982	2047	39	44.6	2065	622.90
STREAVIG, JEFF	EMPLOYED	1983	2048	38	45.6	2066	606.82
BURACKER	EMPLOYED	1983	2048	38	45.6	2066	606.82
FUHRMANN	EMPLOYED	1984	2048	37	46.5	2067	592.71
GREENSLADE	EMPLOYED	1984	2048	37	46.5	2067	592.71
DIAZ, DILMARIS	EMPLOYED	1984	2048	37	46.5	2067	592.71
BLAKE, ZACHARY	EMPLOYED	1985	2050	36	47.5	2068	577.40
RHOADS	EMPLOYED	1986	2051	35	48.5	2069	562.50
SCOTT, A.	EMPLOYED	1986	2051	35	48.5	2069	562.50
SCOTT, R.	EMPLOYED	1986	2051	35	48.5	2069	562.50
ZIMMERMAN	EMPLOYED	1986	2051	35	48.5	2069	562.50
GUNDERSON, NATALEE COLON	EMPLOYED	1987	2052	34	49.4	2069	549.41
VIA, LINDSEY	EMPLOYED	1987	2052	34	49.4	2069	549.41
GROFF, KEVIN	EMPLOYED	1988	2052	33	50.4	2070	535.23
HODOVANIC, JACOB	EMPLOYED	1989	2055	32	51.4	2071	521.41
GREEN, C.	EMPLOYED	1990	2055	31	52.4	2072	507.95
COLON, JONATHAN	EMPLOYED	1990	2055	31	52.4	2072	507.95
HARVEY	EMPLOYED	1991	2055	30	53.3	2073	496.13
CLINEBURG	EMPLOYED	1992	2057	29	54.3	2074	483.32
NACE	EMPLOYED	1992	2057	29	54.3	2074	483.32
CLEMENS	EMPLOYED	1992	2057	29	54.3	2074	483.32
NORTON	EMPLOYED	1993	2058	28	55.3	2075	470.85
ROYE	EMPLOYED	1993	2058	28	55.3	2075	470.85
ARCIDICONO, MATTHEW	RESIGNED	1993	2058	28	55.3	2075	0.00
RODRIGUEZ, CHRISTOPHER	RESIGNED	1993	2058	28	55.3	2075	0.00
INGRAHAM, NICHOLAS	EMPLOYED	1994	2059	27	56.2	2076	459.89
NICKOL, AARON	EMPLOYED	1994	2059	27	56.2	2076	459.89
DOUGHERTY, PATRICK	EMPLOYED	1994	2059	27	56.2	2076	459.89
GREEN, JEFFERY	EMPLOYED	1995	2060	26	57.2	2077	448.02
GALLEGOS, BAYLEY	EMPLOYED	1995	2060	26	57.2	2077	448.02
WILDASIN, COLTON	EMPLOYED	1995	2060	26	57.2	2077	448.02
SCHAEFER, NICHOLAS	EMPLOYED	1995	2060	26	57.2	2077	448.02
RENTZEL, WYATT	EMPLOYED	1995	2060	26	57.2	2077	448.02
ELWAYS, CHRISTOPHER	EMPLOYED	1995	2060	26	57.2	2077	448.02
ZITTLE, SAVANNAH	EMPLOYED	1996	2061	25	58.2	2078	436.45
LANDAU, JOSEPH	EMPLOYED	1996	2061	25	58.2	2078	436.45
HOUSMAN, JACOB	EMPLOYED	1996	2061	25	58.2	2078	436.45
LIEBERKNECHT, JEDIDIAH	EMPLOYED	1997	2062	24	59.1	2079	426.30
BERTRAM, JAYNE	EMPLOYED	1998	2063	23	60.1	2080	415.30
MILLER, AARON	EMPLOYED	1998	2063	23	60.1	2080	415.30
STOTT, JASON	EMPLOYED	1998	2063	23	60.1	2080	415.30
MERCADO-JUSINO, JOERICK	EMPLOYED	1999	2064	22	61.1	2081	404.57

Total \$ 152,484.85

THE YORK WATER COMPANY
 SFAS 106 DEATH BENEFIT
 12/31/2020
 Account 25320005

PARTICIPANT	STATUS	DATE OF BIRTH	DATE OF RETIREMENT	AGE	LIFE EXPECTANCY	PROJECT ED DATE OF BENEFIT	PRESENT VALUE OF DEATH BENEFIT @ 2.3%
ALWINE	RETIRED	1926	1988	94	4.3	2022	1813.70
SWEITZER	RETIRED	1931	1999	89	5.9	2024	1748.90
KINDIG	RETIRED	1933	1996	87	6.7	2025	1717.37
FORNOFF	RETIRED	1934	1996	86	7.1	2025	1701.82
MOSSER	RETIRED	1934	1999	86	7.1	2025	1701.82
FORTUGNO	RETIRED	1935	1995	85	7.6	2026	1682.58
NAYLOR	RETIRED	1935	2008	85	7.6	2026	1682.58
SHIREY	RETIRED	1936	1999	84	8.1	2026	1663.56
MORRIS	RETIRED	1937	2002	83	8.6	2027	1644.75
BREESWINE	RETIRED	1940	2003	80	10.2	2028	1585.98
GREISS	RETIRED	1940	2003	80	10.2	2028	1585.98
MOL	RETIRED	1940	2005	80	10.2	2028	1585.98
FLAHARTY	RETIRED	1941	2015	79	10.8	2029	1564.49
PRICE	RETIRED	1941	1996	79	10.8	2029	1564.49
DOWELL	RETIRED	1941	2006	79	10.8	2029	1564.49
OSMAN	RETIRED	1942	2008	78	11.4	2029	1543.29
WOLOSIN	RETIRED	1943	2011	77	12.1	2030	1518.92
COPAS	RETIRED	1945	2011	75	13.4	2031	1474.68
ALDRIDGE	RETIRED	1946	2003	74	14.1	2032	1451.39
CLOSE	RETIRED	1946	2008	74	14.1	2032	1451.39
BAILEY	RETIRED	1947	2014	73	14.8	2033	1428.47
BARNHART	RETIRED	1947	2012	73	14.8	2033	1428.47
GOODWIN	RETIRED	1947	2012	73	14.8	2033	1428.47
ROUNDTREE	RETIRED	1950	2014	70	17.0	2035	1358.76
SHULTZ	RETIRED	1951	2013	69	17.8	2036	1334.27
WAKEMAN	RETIRED	1951	2016	69	17.8	2036	1334.27
JONES, S.	RETIRED	1951	2017	69	17.8	2036	1334.27
POKLEMBO	RETIRED	1952	2016	68	18.6	2037	1310.22
MYERS	RETIRED	1952	2017	68	18.6	2037	1310.22
SPILMAN	RETIRED	1952	2019	68	18.6	2037	1310.22
HENGST	RETIRED	1953	2015	67	19.4	2037	1286.60
LAUCKS	RETIRED	1953	2015	67	19.4	2037	1286.60
LEHR	RETIRED	1953	2010	67	19.4	2037	1286.60
DITTENHAFFER	RETIRED	1953	2015	67	19.4	2037	1286.60
KEHR	RETIRED	1953	2017	67	19.4	2037	1286.60
CLEMENTS	RETIRED	1953	2018	67	19.4	2037	1286.60
MARKEY, D.	RETIRED	1953	2019	67	19.4	2037	1286.60
SHIFFLET	RETIRED	1954	2016	66	20.2	2038	1263.40
ALTLAND	RETIRED	1955	2018	65	21.0	2039	1240.63
JONES, M.	RETIRED	1955	2019	65	21.0	2039	1240.63
JACKSON	RETIRED	1956	2014	64	21.8	2040	1218.26
WATKINS	RETIRED	1956	2018	64	21.8	2040	1218.26
EBY	RETIRED	1956	2019	64	21.8	2040	1218.26
BLACKWELL	RETIRED	1956	2019	64	21.8	2040	1218.26
BAKER	RETIRED	1957	2013	63	22.7	2041	1193.58
HAKA	RETIRED	1957	2018	63	22.7	2041	1193.58
WILSON	RETIRED	1957	2018	63	22.7	2041	1193.58
STRINE, J.	RETIRED	1957	2019	63	22.7	2041	1193.58
HENSHAW	RETIRED	1957	2019	63	22.7	2041	1193.58
ROOT	RETIRED	1958	2019	62	23.5	2042	1172.07
REXROTH	RETIRED	1960	2017	60	25.2	2043	1127.62
HINES, JEFF	RETIRED	1961	2020	59	26.1	2044	1104.78
(MILLER) YOST, KATHY	RETIRED	1962	2017	58	27.0	2045	1082.40
WHITE, LISA	RETIRED	1965	2017	55	29.6	2048	1020.26
STEINFELT	EMPLOYED	1957	2022	63	22.7	2043	1193.58
BISSEY	EMPLOYED	1958	2023	62	23.5	2044	1172.07
METZLER, STEVEN	EMPLOYED	1958	2023	62	23.5	2044	1172.07
BROWN	EMPLOYED	1959	2024	61	24.4	2044	1148.32
CARPENTER, L.	EMPLOYED	1959	2024	61	24.4	2044	1148.32
CASTELL	EMPLOYED	1959	2024	61	24.4	2044	1148.32
FRY	EMPLOYED	1959	2024	61	24.4	2044	1148.32
HARBOLD	EMPLOYED	1960	2025	60	25.2	2045	1127.62
HOWELL	EMPLOYED	1960	2025	60	25.2	2045	1127.62
MARKEY, E.	EMPLOYED	1960	2025	60	25.2	2045	1127.62
BRACEY	EMPLOYED	1961	2026	59	26.1	2046	1104.78
HALLIWELL	EMPLOYED	1961	2026	59	26.1	2046	1104.78
LONGSTREET	EMPLOYED	1961	2026	59	26.1	2046	1104.78
STRINE, M.	EMPLOYED	1961	2026	59	26.1	2046	1104.78
WATKINS, T.CHRISTOPHER	EMPLOYED	1961	2026	59	26.1	2046	1104.78
HAND	EMPLOYED	1962	2027	58	27.0	2047	1082.40
WHITEHEAD	EMPLOYED	1962	2027	58	27.0	2047	1082.40
ROSENZWEIG	EMPLOYED	1963	2028	57	27.9	2048	1060.47
SNYDER, J.	EMPLOYED	1963	2028	57	27.9	2048	1060.47
TOME	EMPLOYED	1964	2029	56	28.7	2049	1041.36
DANLEY	EMPLOYED	1964	2029	56	28.7	2049	1041.36
SANTIAGO, N.	EMPLOYED	1964	2029	56	28.7	2049	1041.36
WOLFRAYS	EMPLOYED	1964	2029	56	28.7	2049	1041.36
YARNELL	EMPLOYED	1964	2029	56	28.7	2049	1041.36
CRUMLING	EMPLOYED	1965	2030	55	29.6	2050	1020.26
FRANKLIN	EMPLOYED	1965	2030	55	29.6	2050	1020.26

OQUENDO	EMPLOYED	1965	2030	55	29.6	2050	1020.26
SANTIAGO, A.	EMPLOYED	1965	2030	55	29.6	2050	1020.26
VELEZ	EMPLOYED	1965	2030	55	29.6	2050	1020.26
YOMMER	EMPLOYED	1965	2030	55	29.6	2050	1020.26
KERCHNER, VALERIE	EMPLOYED	1965	2030	55	29.6	2050	1020.26
ALBAUGH	EMPLOYED	1966	2031	54	30.5	2051	999.59
BILLET	EMPLOYED	1966	2031	54	30.5	2051	999.59
CROMAN	EMPLOYED	1966	2031	54	30.5	2051	999.59
HARRINGTON	EMPLOYED	1966	2031	54	30.5	2051	999.59
SMITH, J.	EMPLOYED	1967	2032	53	31.4	2051	979.34
WHEELER, MARK	EMPLOYED	1967	2032	53	31.4	2051	979.34
YOUNG	EMPLOYED	1968	2033	52	32.3	2052	959.50
KIRBY	EMPLOYED	1969	2034	51	33.3	2053	937.93
MARSHALL	EMPLOYED	1969	2034	51	33.3	2053	937.93
RICHARDSON	EMPLOYED	1969	2034	51	33.3	2053	937.93
ROCK	EMPLOYED	1969	2034	51	33.3	2053	937.93
DILUCA	EMPLOYED	1970	2035	50	34.2	2054	918.93
GENERETT	EMPLOYED	1970	2035	50	34.2	2054	918.93
KOLLER	EMPLOYED	1970	2035	50	34.2	2054	918.93
SNYDER, M.	EMPLOYED	1970	2035	50	34.2	2054	918.93
VIDOLI	EMPLOYED	1970	2035	50	34.2	2054	918.93
CHIARUTTINI, ALEXANDRA	EMPLOYED	1970	2036	50	34.2	2054	918.93
GRUVER	EMPLOYED	1971	2036	49	35.1	2055	900.32
POFF	EMPLOYED	1971	2036	49	35.1	2055	900.32
SELAK	EMPLOYED	1971	2036	49	35.1	2055	900.32
SHELLENBERGER	EMPLOYED	1971	2036	49	35.1	2055	900.32
DEDRICK, JR	EMPLOYED	1972	2037	48	36.0	2056	882.08
RIVERA, L	EMPLOYED	1972	2037	48	36.0	2056	882.08
WENGER	EMPLOYED	1972	2037	48	36.0	2056	882.08
CRAWSHAW	EMPLOYED	1973	2038	47	37.0	2057	862.25
HARDMAN	EMPLOYED	1973	2038	47	37.0	2057	862.25
STERNER	EMPLOYED	1973	2038	47	37.0	2057	862.25
AUMEN, JR	EMPLOYED	1974	2039	46	37.9	2058	844.78
BAINBRIDGE	EMPLOYED	1974	2039	46	37.9	2058	844.78
SPENCE, DANIELLE	EMPLOYED	1975	2040	45	38.8	2059	827.67
SANTIAGO, H.	EMPLOYED	1976	2041	44	39.8	2060	809.06
SHAEFFER	EMPLOYED	1976	2041	44	39.8	2060	809.06
VARGAS	EMPLOYED	1976	2041	44	39.8	2060	809.06
HENDRICKSON	EMPLOYED	1977	2042	43	40.7	2061	792.67
RIVERA, J	EMPLOYED	1979	2044	41	42.7	2063	757.43
COPPERSMITH	EMPLOYED	1980	2045	40	43.6	2064	742.08
ROSARIO	EMPLOYED	1981	2046	39	44.6	2065	725.40
GOTWALT, JARED	EMPLOYED	1981	2047	39	44.6	2065	725.40
KRUEGER	EMPLOYED	1982	2047	38	45.6	2066	709.09
WINTER	EMPLOYED	1982	2047	38	45.6	2066	709.09
HARTMAN	EMPLOYED	1982	2047	38	45.6	2066	709.09
BURACKER	EMPLOYED	1983	2048	37	46.5	2067	694.73
FUHRMANN	EMPLOYED	1984	2048	36	47.5	2068	679.11
GREENSLADE	EMPLOYED	1984	2048	36	47.5	2068	679.11
KOWALSKI, KEVIN	RESIGNED	1984	2048	36	47.5	2068	0.00
BLAKE, ZACHARY	EMPLOYED	1985	2050	35	48.5	2069	663.84
PANIAGUA, FABIOLA	EMPLOYED	1985	2050	35	48.5	2069	663.84
RHOADS	EMPLOYED	1986	2051	34	49.4	2069	650.39
SCOTT, A.	EMPLOYED	1986	2051	34	49.4	2069	650.39
SCOTT, R.	EMPLOYED	1986	2051	34	49.4	2069	650.39
ZIMMERMAN	EMPLOYED	1986	2051	34	49.4	2069	650.39
COLON, N	EMPLOYED	1987	2052	33	50.4	2070	635.77
VIA, LINDSEY	EMPLOYED	1987	2052	33	50.4	2070	635.77
HODOVANIC, JACOB	EMPLOYED	1989	2055	31	52.4	2072	607.50
GREEN, C.	EMPLOYED	1990	2055	30	53.3	2073	595.19
PYNENI	EMPLOYED	1990	2055	30	53.3	2073	595.19
STOKES	EMPLOYED	1990	2055	30	53.3	2073	595.19
RIVERA-RODRIGUEZ, LYDIA	EMPLOYED	1990	2055	30	53.3	2073	595.19
HARVEY	EMPLOYED	1991	2055	29	54.3	2074	581.81
CLINEBURG	EMPLOYED	1992	2057	28	55.3	2075	568.73
NACE	EMPLOYED	1992	2057	28	55.3	2075	568.73
CLEMENS	EMPLOYED	1992	2057	28	55.3	2075	568.73
JOHNSON, WARREN	EMPLOYED	1992	2057	28	55.3	2075	568.73
NORTON	EMPLOYED	1993	2058	27	56.2	2076	557.21
ROYE	EMPLOYED	1993	2058	27	56.2	2076	557.21
HUDSON, JOCELYN	RESIGNED	1993	2058	27	56.2	2076	0.00
INGRAHAM, NICHOLAS	EMPLOYED	1994	2059	26	57.2	2077	544.68
NICKOL, AARON	EMPLOYED	1994	2059	26	57.2	2077	544.68
GREEN, JEFFERY	EMPLOYED	1995	2060	25	58.2	2078	532.44
GALLEGOS, BAYLEY	EMPLOYED	1995	2060	25	58.2	2078	532.44
WILDASIN, COLTON	EMPLOYED	1995	2060	25	58.2	2078	532.44
SCHAEFER, NICHOLAS	EMPLOYED	1995	2060	25	58.2	2078	532.44
RENTZEL, WYATT	EMPLOYED	1995	2060	25	58.2	2078	532.44
ELWAYS, CHRISTOPHER	EMPLOYED	1995	2060	25	58.2	2078	532.44
ZITTLE, SAVANNAH	EMPLOYED	1996	2061	24	59.1	2079	521.65
LANDAU, JOSEPH	EMPLOYED	1996	2061	24	59.1	2079	521.65
HOWELL, GREGORY	EMPLOYED	1997	2062	23	60.1	2080	509.92
WILSON, JARRETT	EMPLOYED	1997	2062	23	60.1	2080	509.92
TAYLOR, MATTHEW	EMPLOYED	1998	2063	22	61.1	2081	498.46

Total \$ 165,486.36

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 PENSION EXPENSE FOR THE TWELVE MONTHS ENDED
 DECEMBER 31, 2021, 2020 AND 2019

53.53 III. Operating Expense

D. Water and Wastewater Utilities

15. Identify the total pension expense under SFAS 87 for the test year and the portion charged to O&M. Include an analysis showing the contribution to the pension plan and the amount deferred or expensed for each of the past two years and the test year.

Response:

Year	Contribution To Pension Plans	SFAS 87 Expense	Amount Expensed to O & M	Amount Deferred
2021	2,300,000	(885,782)	2,300,000	(3,185,782)
2020	2,300,000	(446,236)	2,300,000	(2,746,236)
2019	2,300,000	169,284	2,300,000	(2,130,716)

The Company has two defined benefit pension plans (one plan for union-represented employees and one plan for administrative and general employees). The Company has reflected in its cost of service for ratemaking purposes the cash contributions to its two defined benefit pension plans

The Commission

in its Order at Docket No. R-00027975 dated June 26, 2003,
 in its Order at Docket No. R-00049165 dated November 9, 2004,
 in its Order at Docket No. R-00063122 dated September 15, 2006,
 in its Order at Docket No. R-2008-2023067 dated October 9, 2008,
 in its Order at Docket No. R-2010-2157140 dated November 4, 2010,
 in its Order at Docket No. R-2012-2336379 dated February 28, 2014, and
 in its Order at Docket No. R-2018-3000019 dated March 1, 2019
 approved cash contributions plus administrative costs as the
 basis for the Company's ratemaking claim for pension expense.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPEB EXPENSE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

53.53 III. Operating Expense

D. Water and Wastewater Utilities

16. Provide an analysis of OPEBs showing the accrual amount under SFAS 106 and the pay-as-you-go expense.

Response:

Description	SFAS 106 Expense	Pay-As-You-Go Expense
Post Retirement Health and Death Benefits	(9,002)	4,000

Pay-as-you-go costs of postretirement benefits other than pensions during the twelve months ended December 31, 2021 were \$4,000 representing 2 deaths.

Refer to Exhibit No. HIII-2-24 for an adjustment to reflect pay-as-you-go costs of postretirement benefits other than pensions in the cost of service.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
SFAS NO. 106 EXPENSE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

53.53 III. Operating Expense

D. Water and Wastewater Utilities

17. Reconcile the historical and future test year SFAS No. 106 expense levels with the amount identified in the actuarial report.

Response:

The Company is not claiming SFAS No. 106 expenses in the cost of service.

Refer to Exhibit No. HIII-2-24 for the elimination of the cost of SFAS No. 106 postretirement health and death benefits.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
SFAS NO. 106 EXPENSE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

53.53 III. Operating Expense

D. Water and Wastewater Utilities

18. Please identify the actual or projected amounts contributed to SFAS No. 106 funds for the historic and future test years. Identify the actual or projected dates and amounts of the contributions.

Response:

No amounts, either actual or projected, have been contributed to SFAS No. 106 funds for the historic and future test years.

Because the Company's SFAS No. 106 obligations are so small, the Company has not established funds to meet those obligations. The Company claims its SFAS No. 106 obligations in its cost of service on a pay-as-you-go basis.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
SFAS NO. 106 EXPENSE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

53.53 III. Operating Expense

D. Water and Wastewater Utilities

19. Explain the funding options or plans which are being used for SFAS No. 106 costs. Identify the portion of costs which are eligible for tax preferred funding.

Response:

No funding options or plans are being used for SFAS No. 106 costs.

Refer to Exhibit No. HIII-18.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CHANGES TO POSTRETIREMENT BENEFITS

53.53 III. Operating Expense

D. Water and Wastewater Utilities

20. Is the Company studying and/or anticipating any changes to its postretirement benefits offered to employees as a result of SFAS No. 106 or for other reasons? If yes, provide such study and/or explain the anticipated change.

Response:

The Company implemented a "soft freeze" of its defined benefit pension plans in July of 2010 after negotiating the last union contract. Employees hired after May 1, 2010 are no longer eligible for the defined benefit pension plans, but rather are eligible for an "enhanced" 401K plan. The Company put a cap on the number of years of service that could be earned under the plan as a result of the union contract negotiation and settlement which was effective in March of 2014.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
SFAS 112 POSTRETIREMENT BENEFITS

53.53 III. Operating Expense

D. Water and Wastewater Utilities

21. State whether the test year expenses reflect any accruals for postretirement benefits under SFAS 112. If yes, provide complete details including supporting documentation, assumptions, and funding mechanisms.

Response:

Test year expenses do not reflect any accruals for postretirement benefits under SFAS 112.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
INCENTIVE COMPENSATION

53.53 III. Operating Expense

D. Water and Wastewater Utilities

22. Provide a copy of all incentive compensation and/or bonus plans and provide the level of related bonus payments included in the cost of service. Provide information for the preceding two years and any changes since the last rate case.

Response: Refer to Exhibit No. FIII-22.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
INSURANCE PREMIUMS

53.53 III. Operating Expense

D. Water and Wastewater Utilities

23. Provide the most recent insurance premiums for each type of insurance coverage (both employee benefit and those purchased for the Company) reflected in the Company's filing. If available, provide estimated premiums for the subsequent calendar year.

Response:

Refer to Exhibit No. HIII-2-16 for the most recent health insurance premium rates.

Refer to Exhibit No. HIII-2-17 for the most recent workers compensation insurance premium rates.

Refer to Exhibit No. FIII-2-5 for the projected insurance premium rates for property, miscellaneous property floater, crime, fiduciary liability, general liability, excess liability, directors and officers liability, underground storage tank liability, employment practices coverage, and flood and highway restoration claimed in the cost of service.

Refer to Exhibit No. FIII-2-3 for estimated health insurance premiums for the subsequent year.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
PAYMENTS TO INDUSTRY ORGANIZATIONS

53.53 III. Operating Expense

D. Water and Wastewater Utilities

24. Provide the level of payments made to industry organizations included in the cost of service along with a description of each payee organization.

Response:

National Association of Water Companies	39,935
American Water Works Association	11,944
American Public Works Association	215
Waterworks Operators Association of Pennsylvania	2,320
Association of State Dam Safety Officials	510
Central Pennsylvania Water Quality Association	125
Pennsylvania Water Environment Association	130
Pennsylvania Rural Water Association	872
PA Warn	986
WaterISAC	3,149

Payments to industry and other organizations included in the cost of service do not include payments attributable to lobbying.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CANCELED CONSTRUCTION PROJECTS

53.53 III. Operating Expense

D. Water and Wastewater Utilities

25. If the Company has included any costs associated with canceled construction projects or obsolete inventory in requested rates, separately identify the items, provide the related amounts and explain the reason for the cancellation or obsolescence.

Response:

The Company does not have any canceled construction projects or obsolete inventory included in requested rates at this time.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
ACCOUNTING FOR VACATION PAY

53.53 III. Operating Expense

D. Water and Wastewater Utilities

26. Explain how the company accounts for vacation pay for book and ratemaking purposes.

Response:

For book purposes, the Company accrues vacation pay for all employees throughout each calendar year. When vacation is taken, it is charged against the accrual account on the books.

For ratemaking purposes, the Company includes vacation taken in the two-year average of time worked.

The Company does not have accrued vacation pay included in the cost of service.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
ELIMINATED EMPLOYEE POSITIONS

53.53 III. Operating Expense

D. Water and Wastewater Utilities

27. Indicate whether any employee positions have been eliminated since the commencement of the historic test year or expected to be eliminated during the future test year.

Response:

No employee positions have been eliminated since the commencement of the historic test year or are expected to be eliminated during the future test year.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
WATER PURCHASED FOR RESALE

53.53 III. Operating Expense

D. Water and Wastewater Utilities

28. Furnish the name of each supplier, gallonage and expense for water purchased as recorded in Water Purchased for Resale-Account 706 for test year and two preceding years.

Response:

The Company has not purchased water for resale during the test year or the two preceding years.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
LATEST CORPORATE TAX REPORT AND LATEST CORPORATE TAX SETTLEMENT

53.53 IV Taxes

D. Water and Wastewater Utilities

- 1 Provide a copy of the latest Pa corporate tax report and the latest Pa corporate tax settlement.

Response: A copy of the latest Pa corporate tax report is attached. Pa no longer sends tax settlement notices.

1010020105



1010020105

DEPARTMENT USE ONLY

RCT-101 09-20 (FI) PAGE 1 OF 4 PA CORPORATE NET INCOME TAX REPORT 2020

IRS Filing Type A = 1120 B = 1120S C = Other

STEP A:

Tax Year Beginning **01012020** Tax Year Ending **12312020**

STEP B:

Amended Report <input type="checkbox"/>	52-53 Week Filer <input type="checkbox"/>	First Report <input type="checkbox"/>	File Period Change <input type="checkbox"/>	<input type="checkbox"/>
Economic Nexus <input type="checkbox"/>	Address Change <input type="checkbox"/>	KOZ/EIP/SDA Credit <input type="checkbox"/>	S Corp Taxable Built-in Gains <input type="checkbox"/>	<input type="checkbox"/>
	Change Fed Group <input type="checkbox"/>	Royalty/Related Interest <input type="checkbox"/>	Section 381/382/Merger <input type="checkbox"/>	<input type="checkbox"/>
		Add-Back (Act 52 of 2013) <input type="checkbox"/>	NOLs/Alternate Apportionment <input type="checkbox"/>	<input type="checkbox"/>

STEP C:

Revenue ID **1000028770** Parent Corporation EIN

Federal EIN **231242500**

Business Activity Code **221300**

Corporation Name **THE YORK WATER COMPANY**

Address Line 1 **130 EAST MARKET STREET**

Address Line 2

City **YORK** Province

State **PA** Country Code

ZIP **17401** Foreign Postal Code

STEP D: PA CORPORATE NET INCOME TAX

USE WHOLE DOLLARS ONLY

STEP E:

Payment Due/Overpayment

Calculation: A minus B minus C
See instructions.

	A. Tax Liability from Page 2 (can not be less than zero)	B. Estimated Payments & Credits on Deposit	C. Restricted Credits	
CNI	845948	481103	491250	-126409

STEP F: Transfer/Refund Method (See instructions*)

E-File Opt Out (See instructions*)

126409 **Transfer:** Amount to be credited to the next tax year after offsetting all unpaid liabilities.

Refund: Amount to be refunded after offsetting all unpaid liabilities.

STEP G: Corporate Officer (Must sign affirmation below)

NAME **MATTHEW E POFF**

PHONE **7177187549**

EMAIL **MATTHEWP@YORKWATER.COM**

FORM BARCODE

I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete report. If this report is an amended report, the taxpayer hereby consents to the extension of the assessment period for this tax year to one year from the date of filing of this amended report or three years from the filing of the original report, whichever period last expires, and agrees to retain all required records pertaining to that tax and tax period until the end of the extended assessment period, regardless of any statutory provision providing for a shorter period of retention. For purposes of this extension, an original report filed before the due date is deemed filed on the due date. I am authorized to execute this consent to the extension of the assessment period.

Corporate Officer Signature *M E Poff*

Date **10/7/2021**

SECTION A: BONUS DEPRECIATION

(Include REV-1834, Schedule C-8 and C-9, if claiming bonus depreciation.)

		USE WHOLE DOLLARS ONLY
1. Current year federal depreciation of 168k prop.	1	1568434
2. Current year adjustment for disposition of 168k prop.	2	395348
3. Other adjustments.	3	0

SECTION B: PA CORPORATE NET INCOME TAX

1. Income or loss from federal return on a separate-company basis.	1	9197749
2. DEDUCTIONS:		
2A. Corporate dividends received (from REV-798, Schedule C-2, Line 7).	2A	7653
2B. Interest on U.S. securities (GROSS INTEREST minus EXPENSES).	2B	0
2C. Current yr. addtl. PA deprec. plus adjust. for sale (REV-1834, Sched. C-8, Line 8).	2C	1067534
2D. Other (from REV-860, Schedule OD) See instructions.	2D	0
TOTAL DEDUCTIONS - Add Lines 2A through 2D and enter the result on Line 2.	2	1075187
3. ADDITIONS:		
3A. Taxes imposed on or measured by net income (from REV-860, Schedule C-5, Line 6).	3A	345389
3B. Employment incentive payment credit adjustment (Include Schedule W).	3B	0
3C. Current year bonus depreciation (REV-1834, Sched. C-8, Line 3).	3C	0
3D. Intangible expense or related interest expense (REV-802, Sched. C-6; must include REV-802).	3D	0
3E. Other (from REV-860, Schedule OA) See instructions.	3E	0
TOTAL ADDITIONS - Add Lines 3A through 3E and enter the result on Line 3.	3	345389
4. Income or loss with Pennsylvania adjustments (Line 1 minus Line 2 plus Line 3).	4	8467951
5. Total nonbusiness income or loss (from REV-934, Column C, Total; must include REV-934).	5	0
6. Income or loss to be apportioned (Line 4 minus Line 5).	6	8467951
7. Apportionment (from Schedule C-1, 1C, or 2C if using Special Apportionment).	7	1.000000
8. Income or loss apportioned to PA (Line 6 times Line 7).	8	8467951
9. Nonbusiness income or loss allocated to PA (from REV-934, Column A, Total; must include REV-934).	9	0
10. PA taxable income or loss after apportionment (Line 8 plus Line 9).	10	8467951
11. Total net operating loss deduction (from RCT-103, Part A, Line 4).	11	0
12. PA taxable income or loss (Line 10 minus Line 11).	12	8467951
13. PA corporate net income tax (Line 12 times 0.0999). If Line 12 is less than zero, enter "0".	13	845948
14. Less: Credit for tax paid by affiliate(s) for intangible expense or related interest expense (from REV-803, Sched. C-7; must include REV-803).	14	0
15. Tax Due (Line 13 minus Line 14.)	15	845948

SCHEDULE C-1: Apportionment Schedule For Corporate Net Income Tax (Include RCT-106.) *

Sales Factor

Sales - PA	1A	
Sales - Total	1B	

1C

Special Apportionment

Numerator	2A	
Denominator	2B	
Apportionment Proportion	2C	

* Refer to REV-1200, PA Corporate Net Income Tax Instructions, found at www.revenue.pa.gov.



REVENUE ID 1000028770
TAX YEAR END 12312020 NAME THE YORK WATER COMPANY
RCT-101 09-20 (FI) PAGE 3 OF 4 PA CORPORATE NET INCOME TAX REPORT 2020

SECTION C: CORPORATE STATUS CHANGES

Final Report

PA Corporations:

Did you ever transact business anywhere?
Did you hold assets anywhere?

If yes, enter date all business activity ceased
If yes, enter date of final disposition of assets*

Foreign Corporations:

Did you ever transact business in PA on your own or through an unincorporated entity?
Did you hold assets in PA on your own or through an unincorporated entity?

If yes, enter date PA business activity ceased
If yes, enter date of final disposition of PA assets*

*Schedule of Disposition of Assets, REV-861, must be completed and filed with this report.

Has the corporation sold or transferred in bulk, 51 percent or more of any class of assets? (See instructions.)
If yes, enter the following information. (Include a separate schedule if additional space is needed.)

Purchaser Name
Address Line 1
Address Line 2
City
State
ZIP

Province
Country Code
Foreign Postal Code

SECTION D: GENERAL INFORMATION QUESTIONNAIRE

Describe corporate activity in PA
Describe corporate activity outside PA
Other states in which taxpayer has activity

WATER AND WASTEWATER UTILITY
NONE
NONE

State of Incorporation

Incorporation Date

- 1. Does any corporation, individual or other business entity hold all or a majority of the stock of this corporation?
- 2. Does this corporation own all or a majority of stock in other corporations? If yes, include REV-798, Schedule X.
- 3. Is this taxpayer a partnership or other unincorporated entity that elects to file federal taxes as a corporation?
- 4. Has the federal government changed taxable income as originally reported for any prior period for which reports of change have not been filed in PA?

1
2
3
4

If yes: First Period End Date:

Last Period End Date:

Accounting Method - Federal Tax Return

Accounting Method - Financial Statements

A = Accrual C = Cash O = Other

A = Accrual C = Cash O = Other

Other

Other



REVENUE ID 1000028770
TAX YEAR END 12312020

NAME THE YORK WATER COMPANY

RCT-101 09-20 (FI) **PAGE 4 OF 4 PA CORPORATE NET INCOME TAX REPORT 2020**
SCHEDULE OF REAL PROPERTY IN PA (Include a separate schedule if additional space is needed.)

Did you own or rent property in PA titled to the corporation or any Single Member LLC during this filing period?

If yes, the below section must be completed.

O = Own

R = Rent

Street Address	City	County	KOZ/KOEZ
SEE ATTACHED SCH LB			

CORPORATE OFFICERS

(See instructions.)

Must provide requested information for all filled officer positions.

President/Managing Partner

Vice President

Secretary

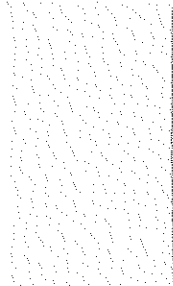
Treasurer/Tax Manager

SSN

Last Name

First Name

MI



HAND
WHEELER
WHEELER
POFF

JOSEPH
MARK
MARK
MATTHEW

T
A
A
E

PREPARER'S INFORMATION

Firm Federal EIN

Firm Name

Address Line 1

Address Line 2

City

State

ZIP

[Redacted Preparer Information]

Province

Country Code

Foreign Postal Code

[Redacted Preparer Information]

I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been prepared by me and to the best of my knowledge and belief is a true, correct and complete report.

Tax Preparer's Signature

Date

INDIVIDUAL PREPARER

PHONE

EMAIL

PTIN/SSN

[Redacted Individual Preparer Information]





REV-860 (CT) 04-18 (FI)

C-5 SCHEDULE OF TAXES

CORPORATION NAME The York Water Company

REVENUE ID 1000028770

TAX YEAR BEGINNING 01012020

TAX YEAR ENDING 12312020

1. PA Corporate Net Income Tax	345389	
2. Philadelphia Business Income and Receipts Tax (BIRT) - Net Income Portion		
3. Income Taxes - Other States		
4. Local Income Taxes		
5. Other Income Taxes		
6. Total Income Taxes (Add Lines 1 through 5) Carry to RCT-101, Page 2, Line 3A		345389
7. PA Capital Stock/Foreign Franchise Tax (Not applicable for tax years beginning on or after Jan. 1, 2016)		
8. Philadelphia Business Income and Receipts Tax (BIRT) - Gross Receipts Portion		
9. Payroll Taxes	603447	
10. Real Estate Taxes	371067	
11. Sales and Use Tax		
12. Business Privilege Tax - Other than Income	2995	
13. Occupancy Tax		
14. Local Taxes - Not Based on Income		
15. Other Taxes - Not Based on Income	246277	
16. Total Taxes Not Imposed on or Measured by Income (Add Lines 7 through 15)		1223786
17. Total Tax Expense Reported on Federal Income Tax Return (Add Lines 6 and 16)		1569175

Schedule OA - Other Additions

Description	Amount
Tax Preference Items	
Total Carry to RCT-101, Section B, Line 3-E	

Schedule OD - Other Deductions

Description	Amount
Federal Wages Disallowed as a Result of Tax Credits Under IRC Sec 45B or IRC Sec 51	
Total Carry to RCT-101, Section B, Line 2-D	



REV-1834 (CT) 08-18

SCHEDULE C-8

ADJUSTMENT FOR BONUS DEPRECIATION

TAX YEAR BEGINNING 01/01/2020

TAX YEAR ENDING 12/31/2020

CORPORATION NAME THE YORK WATER COMPAN REVENUE ID 1000028770

This Schedule is required to be completed annually and submitted with the RCT-101

1. Unused Bonus Depreciation Balance from prior year: 28582562

1A. Unrecovered Bonus Depreciation Balance: 0

On Qualified Property Acquired in Transactions Where Asset Basis is Carried Over
Date of Transaction: _____ Type of Transaction: _____
Revenue ID of Corporation from Whom Assets Acquired: _____ FEIN: _____

2. Amount of Federal Bonus Depreciation claimed in this tax year:

2A. Property placed in service prior to Sept. 28, 2017 0

2B. Property placed in service on or after Sept. 28, 2017 0

3. Current Year Bonus Deprec. Addition (Line 2A plus 2B)
TOTAL (Carry to Line 3C, Page 2, of RCT-101) 0

4. Additional PA Bonus Depreciation Deduction:

4A. Property placed in service prior to Sept. 28, 2017 (MACRS x 3/7) 672186

4B. Property placed in service on or after Sept. 28, 2017 (MACRS w/o regard to Bonus) 0

5. PA Bonus Depreciation Deduction
TOTAL (Line 4A plus 4B) 672186

6. Deduction for Property Which is Fully Depreciated, Sold or Otherwise Disposed:

6A. Property placed in service prior to Sept. 28, 2017 (Schedule C-9 Line 2) 395348

6B. Property placed in service on or after Sept. 28, 2017 (Schedule C-9 Line 4) 0

7. PA Deduction for Property Which is Fully Depreciated, Sold or Otherwise Disposed:
TOTAL (Line 6A plus 6B) 395348

8. PA Bonus Depreciation Deduction (Line 5 plus 7)
TOTAL (Carry to line 2C, Page 2, of RCT-101) 1067534

9. Remaining Unused Bonus Depreciation Balance Carry-Forward:
TOTAL (Line 1 plus Line 1A plus Line 3 minus Line 8) 27515028



REV-1834 (CT) 08-18

SCHEDULE C-9

ADJUSTMENT FOR DEDUCTION FOR PROPERTY WHICH IS FULLY DEPRECIATED, SOLD OR OTHERWISE DISPOSED

TAX YEAR BEGINNING 01/01/2020

TAX YEAR ENDING 12/31/2020

CORPORATION NAME THE YORK WATER COMPAN REVENUE ID 1000028770

This Schedule is required to be completed annually (if applicable) and submitted with the RCT-101

- 1. Property placed in service prior to Sept. 28, 2017:
 - 1A. Bonus Depreciation previously added back on the property 648417
 - 1B. Total PA deduction previously claimed on the property 253069
- 2. Recovery of Unrecovered Bonus (Line 1A minus 1B)
(Carry to Line 6A, Schedule C-8) 395348
- 3. Property Placed in Service on or after Sept. 28, 2017:
 - 3A. Bonus Depreciation previously added back on the property 0
 - 3B. Total PA deduction previously claimed on the property (MACRS) 0
- 4. Recovery of Unrecovered Bonus (Line 3A minus 3B)
(Carry to Line 6B, Schedule C-8) 0

THE YORK WATER COMPANY

Schedule LB

Location of Real Property

<u>Own/Rent</u>	<u>Street Address</u>	<u>Municipality</u>	<u>County</u>	<u>KOZ/KOEZ</u>
O	Berlin Road	West Manchester Township	York	N
O	Florida Avenue	City of York	York	N
O	Haines Acres, Erlen Drive	Springettsbury Township	York	N
O	Susquehanna Trail	Manchester Township	York	N
O	Penn Oaks YWC Land, Stoneridge Road	Springettsbury Township	York	N
O	WS Diehl's Mill Road, Pleasureville	Springettsbury Township	York	N
O	West Market Street (2)	West Manchester Township	York	N
O	Edgewood Road	Springettsbury Township	York	N
O	School Street, Loganville	Springfield Township	York	N
O	Southern Repump, Filter Plant - Grantley Road	Spring Garden Township	York	N
O	Trinity Road	North Codorus Township	York	N
O	Filter Plant, Grantley Road	Spring Garden Township	York	N
O	130 East Market Street	City of York	York	N
O	1801 Mt. Rose Avenue	Springettsbury Township	York	N
O	Lentz Property, R.D. #1, York	Springfield Township	York	N
O	Lentz Apartment and Buildings (Rt. 111, R.D. #1, York)	York Township	York	N
O	Horn Road	Hallam Township	York	N
O	124 East Market Street	City of York	York	N
O	Croll School Road	Spring Garden Township	York	N
O	North George Street	Manchester Township	York	N
O	Park Street (Loganville)	Springfield Township	York	N
O	Mt. Zion Road	Springettsbury Township	York	N
O	North Point Drive	Manchester Township	York	N
O	Board Road	East Manchester Township	York	N
O	Vireo Road	York Township	York	N
O	Druck Valley Road	Springettsbury Township	York	N
O	Crestlyn Drive	York Township	York	N
O	Greenwood Road	West Manchester Township	York	N
O	Deiningen Road	Springettsbury Township	York	N
O	Mt. Pisgah	Lower Windsor Township	York	N
O	Bull Road	Manchester Township	York	N
O	Baltimore Street	Jefferson Borough	York	N
O	East Main Street	Railroad Borough	York	N
O	Burnes and York Street	Jefferson Borough	York	N
O	Susquehanna Trail S	Springfield Township	York	N
O	South Highland Drive	North Hopewell Township	York	N
O	Lynwood Drive	North Codorus Township	York	N
O	Main Street	East Prospect Borough	York	N
O	Long Level Road	Lower Windsor Township	York	N
O	Cape Horn Road	York Township	York	N
O	Hilltop Place	Spring Garden Township	York	N
O	Steamboat Boulevard	Manchester Township	York	N
O	Blackgum Court	Manchester Township	York	N
O	Oak Street	York Township	York	N
O	Bryn Way	East Manchester Township	York	N
O	North Main Street	Spring Grove Borough	York	N
O	Lakeview Road	Jackson Township	York	N
O	Lehman Road	North Codorus Township	York	N
O	Old Hanover Road	Jackson Township	York	N
O	Bunny Lane	Hallam Township	York	N

<u>Own/Rent</u>	<u>Street Address</u>	<u>Municipality</u>	<u>County</u>	<u>KOZ/KOEZ</u>
<input type="radio"/>	Starview Road	East Manchester Township	York	N
<input type="radio"/>	Racetrack Road	Berwick Township	Adams	N
<input type="radio"/>	Airport Road	Jackson Township	York	N
<input type="radio"/>	E. Market Street	Hellam Township	York	N
<input type="radio"/>	Baltimore Pike	West Manheim Township	York	N
<input type="radio"/>	Cloverleaf Road	Conewago Township	York	N
<input type="radio"/>	Route 94	West Manheim Township	York	N
<input type="radio"/>	Route 94	West Manheim Township	York	N
<input type="radio"/>	Irishtown & Kohler Mill	Oxford Township	Adams	N
<input type="radio"/>	Roosevelt Avenue & Loucks Road	West Manchester Township	York	N
<input type="radio"/>	E. Berlin Road	Jackson Township	York	N
<input type="radio"/>	Riverview Road	East Manchester Township	York	N
<input type="radio"/>	Abbey Drive	East Manchester Township	York	N
<input type="radio"/>	High Trail	Carroll Valley Borough	Adams	N
<input type="radio"/>	Meadow Trail	Carroll Valley Borough	Adams	N
<input type="radio"/>	East Prospect Road	Lower Windsor Township	York	N
<input type="radio"/>	Bank Hill Road	Lower Windsor Township	York	N
<input type="radio"/>	S. Main Street	East Prospect Borough	York	N
<input type="radio"/>	Hedgewick Lane	East Prospect Borough	York	N
<input type="radio"/>	Pegram Street	Cumberland Township	Adams	N
<input type="radio"/>	Pettigrew Street	Cumberland Township	Adams	N
<input type="radio"/>	Meadow Drive	Cumberland Township	Adams	N
<input type="radio"/>	Cool Creek Rd	Hellam Township	York	N
<input type="radio"/>	East Branch Drive	Jacobus Borough	York	N
<input type="radio"/>	Water Street	Jacobus Borough	York	N
<input type="radio"/>	York Road	Jacobus Borough	York	N
<input type="radio"/>	South Main Street	Jacobus Borough	York	N
<input type="radio"/>	9 Greenbriar Drive	Jacobus Borough	York	N
<input type="radio"/>	Water Street	Felton Borough	York	N
<input type="radio"/>	Beaver Street	Felton Borough	York	N
<input type="radio"/>	Cardinal Drive	Letterkenny Township	Franklin	N
<input type="radio"/>	Hunterstown Road	Straban Township	Adams	N
<input type="radio"/>	Martin Road	Straban Township	Adams	N

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
TAXES OTHER THAN INCOME TAXES IN ANOTHER STATE

53.53 IV Taxes

D. Water and Wastewater Utilities

- 2 Submit details of calculations for taxes, other than income, where a company is assessed taxes for doing business in another state, or on its property located in another state.

Response: The York Water Company was not assessed taxes for doing business in another state or for owning property in another state inasmuch as it does business and owns property only within the Commonwealth of Pennsylvania.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
FEDERAL INCOME TAX REFUNDS FOR LAST THREE YEARS

53.53 IV Taxes

D. Water and Wastewater Utilities

3. Submit a schedule showing for the last three years the income tax refunds plus interest (net of taxes), received from the federal government due to prior years' claims.

Response: The York Water Company has not received income tax refunds, plus interest, due to prior years' claims for the last three years.
The 2020 federal tax return included an overpayment of \$572,937 which was credited to the 2021 estimated tax.
The 2019 federal tax return included an overpayment of \$248,452 which was credited to the 2020 estimated tax.
The 2018 federal tax return did not include an overpayment or refund.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
COMPUTATION OF PRO FORMA ALLOWABLE DEPRECIATION, DEPRECIATION
USING TAX BASIS AND CALCULATED ANNUAL ACCRUAL RATE AND BASIS FOR
DEFERRED INCOME TAX

53.53 IV Taxes

D. Water and Wastewater Utilities

- 4 Provide detailed computations showing the deferred income taxes derived by using accelerated tax depreciation applicable to post-1969 utility property that increases productive capacity, and ADR rates on property (separate between state and federal; also, rate used).
- a. State whether tax depreciation is based on all rate base items claimed as of the end of the test year, and whether it is the annual tax depreciation at the end of the test year.
 - b. Reconcile any difference between the deferred tax balance, as shown as a reduction to measures of value (rate base), and the deferred tax balance as shown on the balance sheet.

Response: Refer to Exhibit Nos. HIV-17-3, HIV-17-3(a) and HIV-17-4 for the detailed computations showing tax depreciation and deferred Federal income tax related to accelerated depreciation for the twelve months ended December 31, 2021. Tax depreciation shown on Exhibit Nos. HIV-17-3, HIV-17-3(a) and HIV-17-4 are based on all rate base items claimed as of December 31, 2021, and represents the annual tax depreciation for the twelve months ended December 31, 2021.

Deferred federal income tax related to accelerated depreciation as of December 31, 2021 is shown as a reduction to the measure of value on Exhibit No. HV-1.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEFERRED INVESTMENT TAX CREDIT AS OF DECEMBER 31, 2021

53.53 IV Taxes

D. Water and Wastewater Utilities

- 5 Submit a schedule showing a breakdown of accumulated investment tax credits (3 percent, 4 percent, 7 percent, 10 percent and 11 percent), together with details of methods used to write-off the unamortized balances.

Response: Refer to page 2.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEFERRED INVESTMENT TAX CREDIT AS OF DECEMBER 31, 2021

Year	3%	4%	7%	10%	11%	Total Remaining Deferred Investment Tax Credit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1972(a)		90				90
1973		310				310
1974				683		683
1975				4105		4105
1976				6066		6066
1977				8982		8982
1978				12168		12168
1979				22222		22222
1980				10736		10736
1981				24396		24396
1982				45664		45664
1983				21494		21494
1984				48550		48550
1985				93539		93539
1986				29624		29624
1987				6335		6335
1988				11007		11007
1989				3246		3246
1990				77534		77534
1991				411		411
1992				290		290
1993				869		869
1994				494		494
1995				375		375
1996				20323		20323
1997				1045		1045
1998				511		511
1999				717		717
2000				813		813
2001				439		439
2002				1358		1358
2003				755		755
2004				139		139
2005				415		415
2006				866		866
2007				48		48
2008				423		423
2009				352		352
2010				797		797
2011				24		24
2012				147		147
2013				500		500
2014				320		320
2015				984		984
2016				342		342
2017				62		62
2018				39		39
2019				245		245
2020				99		99
2021				1771		1771
	0	400	0	462324	0	462724

(a) Investment tax credits realized during the period 1972 through 2021 are amortized over fifty years, the approximate composite useful life of the property with respect to which investment tax credits are realized.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
TAXABLE NET INCOME UNDER EXISTING RATES FOR TWELVE MONTHS
ENDED DECEMBER 31, 2021

53.53 III. Balance Sheet and Operating Statement

D. All Utilities

- 6 Submit a schedule showing the adjustments for taxable net income per books (including below-the-line items) and pro forma under existing rates, together with an explanation of any differences between the adjustments. Indicate charitable donations and contributions in the tax calculation for ratemaking purposes.

Response: Expenses Recorded on Books Not Deducted on Return

Depreciation Recorded on Books in Excess of Tax Depreciation	990,122
Nondeductible Lobbying Expenses	4,855
Amortization of Rate Case Expense	103,954
Amortization of Service Life Study	4,928
Debt Expense Amortization	107,409
Post Retirement Benefits	(13,001)
Nondeductible Vacation Pay	9,420
Amortization of Acquisition Adjustments	(54,482)
Change in Bad Debt Reserve	200,000
Savings Plan and Supplemental Retirement Benefit (Below-The-Line)	(77,552)
Stock Based Compensation	17,902
Nondeductible Parking	13,308
Nondeductible Business Meals	1,286
Prior Year State Income Tax Adjustment	(6,828)
	1,301,321
Income on Books Not Included on Return	
Interest Income Not Subject to Income Taxes	164,051
Dividends From Domestic Corporations	8,801
	172,852
Deductions Not Charged Against Book Income	
Tax Repair Expense	11,769,219
Lead Service Line Replacements Deducted Currently	79,621
Cost of Removal Deducted Currently	3,090,826
Tank Painting Deducted Currently	419,160
Change in Prepaid Expenses	51,715
	15,410,541

Refer to Exhibit No. HIV-17-2 for adjustments to pro forma taxable income for the twelve months ended December 31, 2021

There are no charitable contributions included in the tax calculation for ratemaking purposes.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
TAXABLE NET INCOME ALLOCATION

53.53 IV Taxes

D. Water and Wastewater Utilities

- 7 Submit detailed calculations supporting taxable income before state and federal income taxes where the income tax is subject to allocation due to operations in another state, or due to operation of other taxable utility or non-utility business, or by operating divisions or areas.

Response: The calculations supporting taxable income before state and federal income taxes are not subject to allocation due to operations in another state, or due to operation of other taxable utility or non-utility business, or by operating divisions or areas. Refer to Exhibit No. HIV-17-2 for calculations of pro forma taxable income under existing rates for the Company as a whole.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
PREPAID INCOME TAX AND DEFERRED INCOME TAX CHARGES AND OTHER
DEFERRED INCOME TAX CREDITS BY ACCOUNTING AREAS

53.53 IV Taxes

D. Water and Wastewater Utilities

8 Furnish a breakdown of major items comprising prepaid and deferred income tax charges and other deferred income tax credits and reserves by accounting areas.

Response: The York Water Company does not have separate accounting areas.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
COST OF REMOVAL DEDUCTED CURRENTLY FOR INCOME TAX PURPOSES

53.53 IV Taxes

D. Water and Wastewater Utilities

9 Explain the reason for the use of cost of removal of any retired plant figures in the income tax calculations.

Response: The Internal Revenue Code permits a current deduction for costs of removal of utility plant in determining taxable income. The Company makes such a deduction when computing its Federal income tax liability, and passes the tax benefit of the deduction on to its customers in its calculation of current income taxes for ratemaking.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
TAX SAVINGS DUE TO THE USE OF ACCELERATED DEPRECIATION ON PROPERTY
INSTALLED PRIOR TO 1970

53.53 IV Taxes

D. Water and Wastewater Utilities

10 State whether all tax savings due to accelerated depreciation on property installed prior to 1970 have been passed through to income. (If not, explain.)

Response: The York Water Company has used straight-line depreciation for tax purposes, for all years, for property installed prior to 1970. As a result, there were no tax savings due to accelerated depreciation.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
INCOME TAX LOSS OR GAIN CARRYOVER

53.53 IV Taxes

D. Water and Wastewater Utilities

11 Show any income tax loss/gain carryovers from previous years that might affect test year income taxes or future year income taxes. Show loss/gain carryovers by years of origin and amounts remaining by years at the end of the test year.

Response: In 2014, the Company adopted the IRS tangible property regulations which allowed the Company to deduct the costs of certain asset improvements that were previously capitalized and being depreciated for tax purposes as an expense on its income tax returns. The Company recorded a catch-up deduction that represents the federal and state income tax deduction for the years 2007 - 2013.

The amortization of the catch-up deduction over fifteen years was specifically approved by the Commission under the Settlement Agreement under Docket No. R-2018-3000019. The amortization period began on March 1, 2019 and ends on February 28, 2034.

The York Water Company has no other income tax loss or gain carryovers from previous tax years that would affect test year or future year income taxes.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
TAXES ACCRUED AS OF DECEMBER 31, 2017

53.53 IV Taxes

D. Water and Wastewater Utilities

12 Provide a detailed analysis of taxes accrued per books as of the test year date. Also supply the basis for the accrual and the amount of taxes accrued monthly.

Response: Refer to page 2 for the amount of taxes accrued per books as of December 31, 2021 and the basis of taxes accrued.

Refer to page 3 for the amount of taxes accrued monthly during the twelve months ended December 31, 2021.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
BASIS FOR TAX ACCRUALS

Taxes Accrued (1)	As of December 31, 2021 (2)	Basis for Tax Accrual (3)
Federal Income	(752,938)	Tax is based on the taxable net income as defined by and reported to the Internal Revenue Service. The tax rate is 21% of taxable income. The monthly accrual is based on the taxable income achieved from the level of operations for that month.
State Income	(140,599)	Tax is based on the taxable net income as defined by and reported to the Commonwealth. The tax rate is 9.99% of taxable income. The monthly accrual is based on the taxable income achieved from the level of operations for that month.
Public Utility Realty	13,560	Tax is based on the taxable value of public utility land, buildings and other structures. The tax rate is 2.79975% of the public utility realty taxable value. The monthly accrual is based on an estimate (1/12th) of the final annual tax liability imposed by the Commonwealth.
Public Utility Commission, Consumer Advocate and Small Business Advocate Assessments	(173,597)	Tax is based on PUC, OCA, OSBA and DPC Assessments and supplemental assessments for the fiscal period July 1 through June 30. Since this is a prepaid item, it is amortized to expense at 1/12 of the assessment each month.
FICA	177,928	OASDI tax is based on the first \$142,800 of taxable wages paid to each employee. The HI tax is based on all wages paid to each employee. The tax rate is 1.45% for the HI tax and 6.2% for the OASDI tax. The accrual is made each pay day based on the taxable wages paid. The Company took advantage of the provision of the federal CARES Act which allowed deferral of the employer share of OASDI taxes in the last three quarters of 2020. One half of the deferred balance was remitted in December 2021. The other half of the deferred balance is accrued at December 31, 2021 and will be remitted in December 2022.
Federal Unemployment	266	The tax is based on the first \$7,000 of taxable wages paid to each employee. The tax rate is 0.6% of taxable wages. The accrual is made each pay day based on the taxable wages paid.
State Unemployment	1,115	The tax is based on the first \$10,000 of taxable wages paid to each employee. The tax rate is 1.9229% of taxable wages. The accrual is made each pay day based on the taxable wages paid.
Local Property	(47,449)	Tax is based on the assessed value of realty subject to local taxation as determined by the local tax assessors. The tax rate varies with each municipality. The monthly accrual is based on 1/12th of the final tax liability imposed by the local municipalities.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION Witness: M C Winter
 AMOUNT OF TAXES ACCRUED MONTHLY FOR TWELVE MONTHS ENDED
 DECEMBER 31, 2021

Month	23612000 Federal Income (1)	23612001 State Income (2)	23611003 Public Utility Realty (4)	PUC, OCA SBA, DPC Assessment (5)	23611000 FICA (6)	23611001 Federal Unemploy- ment (7)	23611002 State Unemploy- ment (8)	23611004 Local Property (9)
January	368,410	181,181	21,523	25,625	47,074	2,956	11,063	7,320
February	38,207	9,093	21,523	25,625	45,315	879	6,406	7,963
March	22,419	-465	21,523	25,625	63,833	178	1,481	7,320
April	96,117	38,485	21,523	25,625	48,073	65	495	7,388
May	175,257	80,311	21,523	25,625	47,973	69	281	7,337
June	-115,958	-73,599	21,523	25,625	49,493	145	501	7,337
July	323,519	158,670	21,523	25,625	47,922	102	424	7,337
August	132,974	57,965	12,406	25,625	48,092	66	263	7,909
September	16,366	-3,664	21,062	32,111	48,435	47	207	8,020
October	171,505	78,328	21,062	27,786	43,085	110	352	7,565
November	146,917	65,333	21,062	27,786	45,942	82	401	7,565
December	-661,726	-342,618	41,249	27,786	51,011	969	2,324	7,565

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CONSOLIDATED INCOME TAX RETURN

53.53 IV Taxes

D. Water and Wastewater Utilities

- 13 Under Section 1552 of the Internal Revenue Code and Regulations at 1.1552-1 thereunder, if applicable, a parent company, in filing a consolidated income tax return for the group, must choose one of four options by which it must allocate total income tax liability of the group to the participating members to determine each member's tax liability to the federal government. (If this interrogatory is not applicable, so state).
- a. State what option has been chosen by the group.
 - b. Provide, in summary form, the amount of tax liability that has been allocated to each of the participating members in the consolidated income tax return.
 - c. Provide a schedule, in summary form, of contributions, which were determined on the basis of separate tax return calculations, made by each of the participating members to the tax liability indicated in the consolidated group tax return. Provide total amounts of actual payments to the tax depository for the tax year, as computed on the basis of separate returns of members.
 - d. Provide annual income tax return for the group, and if income tax return shows net operating loss, provide details of amount of net operating loss allocated to the income tax returns of each of the members of the consolidated group.

Response: The York Water Company has not filed an election under Section 1552 of the Internal Revenue Code, and does not file a consolidated tax return.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
FEDERAL INCOME TAX RETURNS

53.53 IV Taxes

D. Water and Wastewater Utilities

14 Provide a copy of the corporate federal tax returns and supporting schedules for the preceding three years and, if applicable, a copy of the calculation workpapers for the company's consolidated tax savings adjustment.

Response: A copy of the corporate Federal income tax returns and supporting schedules for the preceding three years is attached.

There are no consolidated tax savings, as the Company is not part of a consolidated tax group.

EXTENSION GRANTED TO 10/15/21
U.S. Corporation Income Tax Return

OMB No. 1545-0123

Form **1120**

For calendar year 2020 or tax year beginning _____, ending _____

2020

Department of the Treasury
Internal Revenue Service

▶ Go to www.irs.gov/Form1120 for instructions and the latest information.

A Check if: 1a Consolidated return (attach Form 851) <input type="checkbox"/> b Life/nonlife consolidated return <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instructions) <input type="checkbox"/> 4 Schedule M-3 attached <input checked="" type="checkbox"/>	TYPE OR PRINT	Name THE YORK WATER COMPANY Number, street, and room or suite no. If a P.O. box, see instructions. 130 EAST MARKET STREET City or town, state or province, country, and ZIP or foreign postal code YORK, PA 17401	B Employer identification number 23-1242500 C Date incorporated 02/08/1816 D Total assets (see instructions) \$ 406,957,001.
E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change			

Income	1a	Gross receipts or sales	53,079,666.		
	b	Returns and allowances			
	c	Balance. Subtract line 1b from line 1a		53,079,666.	
	2	Cost of goods sold (attach Form 1125-A)			
	3	Gross profit. Subtract line 2 from line 1c		53,079,666.	
	4	Dividends and inclusions (Schedule C, line 23)		15,306.	
	5	Interest			
	6	Gross rents		573,051.	
	7	Gross royalties			
	8	Capital gain net income (attach Schedule D (Form 1120))			
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			
10	Other income (attach statement)	SEE STATEMENT 2		2,931,338.	
11	Total income. Add lines 3 through 10			56,599,361.	
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (attach Form 1125-E)		1,661,198.	
	13	Salaries and wages (less employment credits)		5,381,451.	
	14	Repairs and maintenance		11,182,426.	
	15	Bad debts		263,555.	
	16	Rents		3,851.	
	17	Taxes and licenses	SEE STATEMENT 3		1,569,175.
	18	Interest (see instructions)		4,015,692.	
	19	Charitable contributions	SEE STATEMENT 4 AND SEE STATEMENT 5		290,851.
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		7,712,869.	
	21	Depletion			
	22	Advertising			
	23	Pension, profit-sharing, etc., plans		2,876,298.	
	24	Employee benefit programs		956,822.	
	25	Reserved for future use			
	26	Other deductions (attach statement)	SEE STATEMENT 6		11,487,424.
	27	Total deductions. Add lines 12 through 26			47,401,612.
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11			9,197,749.
	29	a	Net operating loss deduction (see instructions)		
b		Special deductions (Schedule C, line 24)	7,653.		
c		Add lines 29a and 29b		7,653.	
Tax, Refundable Credits, and Payments	30	Taxable income. Subtract line 29c from line 28. See instructions		9,190,096.	
	31	Total tax (Schedule J, Part I, line 11)		1,929,818.	
	32	2020 net 965 tax liability paid (Schedule J, Part II, line 12)			
	33	Total payments, credits, and section 965 net tax liability (Schedule J, Part III, line 23)		2,502,755.	
	34	Estimated tax penalty. See instructions. Check if Form 2220 is attached <input checked="" type="checkbox"/>			
	35	Amount owed. If line 33 is smaller than the total of lines 31, 32, and 34, enter amount owed		0.	
	36	Overpayment. If line 33 is larger than the total of lines 31, 32, and 34, enter amount overpaid		572,937.	
37	Enter amount from line 36 you want: Credited to 2021 estimated tax <input checked="" type="checkbox"/> 572,937. Refunded <input checked="" type="checkbox"/>				

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer: _____ Date: _____ Title: **CFO & TREASURER**

May the IRS discuss this return with the preparer shown below? Yes No

Paid Print/Type preparer's name: **ANTHONY H. ANDERSON, CPA** Preparer's signature: _____ Date: **08/24/21** Check if self-employed PTIN: **P00185695**

Preparer Firm's name: **BAKER TILLY US, LLP** Firm's EIN: **39-0859910**

Use Only Firm's address: **1650 MARKET STREET, SUITE 4500 PHILADELPHIA, PA 19103-7341** Phone no.: **215.972.0701**

Schedule C Dividends, Inclusions, and Special Deductions (see instructions)	(a) Dividends and inclusions	(b) %	(c) Special deductions (a) x (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock) STMT 8	15,306.	50	7,653.
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		65	
3 Dividends on certain debt-financed stock of domestic and foreign corporations		See Instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		23.3	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		26.7	
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs		50	
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs		65	
8 Dividends from wholly owned foreign subsidiaries		100	
9 Subtotal. Add lines 1 through 8 STMT 9	15,306.	See Instructions	7,653.
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11 Dividends from affiliated group members		100	
12 Dividends from certain FSCs		100	
13 Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)		100	
14 Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)			
15 Section 965(a) inclusion		See Instructions	
16a Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)		100	
b Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)			
c Other inclusions from CFCs under subpart F not included on line 15, 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)			
17 Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992)			
18 Gross-up for foreign taxes deemed paid			
19 IC-DISC and former DISC dividends not included on line 1, 2, or 3			
20 Other dividends			
21 Deduction for dividends paid on certain preferred stock of public utilities			
22 Section 250 deduction (attach Form 8993)			
23 Total dividends and inclusions. Add column (a), lines 9 through 20. Enter here and on page 1, line 4	15,306.		
24 Total special deductions. Add column (c), lines 9 through 22. Enter here and on page 1, line 29b			7,653.

Schedule J Tax Computation and Payment (see instructions)

Part I - Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>	
2	Income tax. See instructions		1,929,920.
3	Base erosion minimum tax amount (attach Form 8991)		
4	Add lines 2 and 3		1,929,920.
5a	Foreign tax credit (attach Form 1118)	5a	
b	Credit from Form 8834 (see instructions)	5b	
c	General business credit (attach Form 3800)	5c	102.
d	Credit for prior year minimum tax (attach Form 8827)	5d	
e	Bond credits from Form 8912	5e	
6	Total credits. Add lines 5a through 5e	6	102.
7	Subtract line 6 from line 4	7	1,929,818.
8	Personal holding company tax (attach Schedule PH (Form 1120))	8	
9a	Recapture of investment credit (attach Form 4255)	9a	
b	Recapture of low-income housing credit (attach Form 8611)	9b	
c	Interest due under the look-back method-completed long-term contracts (attach Form 8697)	9c	
d	Interest due under the look-back method-income forecast method (attach Form 8866)	9d	
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	
f	Interest/tax due under Section 453A(c) and/or Section 453(l)	9f	
g	Other (see instructions - attach statement)	9g	
10	Total. Add lines 9a through 9g	10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31	11	1,929,818.

Part II - Section 965 Payments (see instructions)

12	2020 net 965 tax liability paid from Form 965-B, Part II, column (k), line 4. Enter here and on page 1, line 32	12	
----	---	----	--

Part III - Payments, Refundable Credits, and Section 965 Net Tax Liability

13	2019 overpayment credited to 2020	13	248,452.
14	2020 estimated tax payments	14	2,254,303.
15	2020 refund applied for on Form 4466	15	()
16	Combine lines 13, 14, and 15	16	2,502,755.
17	Tax deposited with Form 7004	17	
18	Withholding (see instructions)	18	
19	Total payments. Add lines 16, 17, and 18	19	2,502,755.
20	Refundable credits from:		
a	Form 2439	20a	
b	Form 4136	20b	
c	Reserved for future use	20c	
d	Other (attach statement - see instructions)	20d	
21	Total credits. Add lines 20a through 20d	21	
22	2020 net 965 tax liability from Form 965-B, Part I, column (d), line 4. See instructions	22	
23	Total payments, credits, and section 965 net tax liability. Add lines 19, 21, and 22. Enter here and on page 1, line 33	23	2,502,755.

Schedule K Other Information (see instructions)

1 Check accounting method: a Cash b Accrual c Other (specify) ▶ _____

2 See the instructions and enter the:

a Business activity code no. ▶ 221300

b Business activity ▶ WATER UTILITY

c Product or service ▶ WATER & WASTEWATER

3 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? **X**
 If "Yes," enter name and EIN of the parent corporation ▶ _____

4 At the end of the tax year:

a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G) **X**

b Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G) **X**

5 At the end of the tax year, did the corporation:

a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on **Form 851**, Affiliations Schedule? For rules of constructive ownership, see instructions **X**
 If "Yes," complete (i) through (iv) below.

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions **X**
 If "Yes," complete (i) through (iv) below.

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316 **X**
 If "Yes," file **Form 5452**, Corporate Report of Nondividend Distributions. See the instructions for Form 5452.
 If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.

7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock? **X**
 For rules of attribution, see section 318. If "Yes," enter:
 (a) Percentage owned ▶ _____ and (b) Owner's country ▶ _____
 (c) The corporation may have to file **Form 5472**, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ _____

8 Check this box if the corporation issued publicly offered debt instruments with original issue discount
 If checked, the corporation may have to file **Form 8281**, Information Return for Publicly Offered Original Issue Discount Instruments.

9 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ 139,155.

10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ _____

11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here
 If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.

12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a.) ▶ \$ _____

Schedule K Other Information (continued from page 4)

	Yes	No
13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ► \$ _____		X
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions If "Yes," complete and attach Schedule UTP.		X
15a Did the corporation make any payments in 2020 that would require it to file Form(s) 1099?	X	
b If "Yes," did or will the corporation file required Form(s) 1099?	X	
16 During this tax year, did the corporation have an 80%-or-more change in ownership, including a change due to redemption of its own stock?		X
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		X
18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?		X
19 During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?	X	
20 Is the corporation operating on a cooperative basis?		X
21 During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions If "Yes," enter the total amount of the disallowed deductions ► \$ _____		X
22 Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3)) If "Yes," complete and attach Form 8991.		X
23 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		X
24 Does the corporation satisfy one or more of the following? See instructions		X
a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the corporation has business interest expense.		
c The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach Form 8990.		
25 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		X
If "Yes," enter amount from Form 8996, line 15 ► \$ _____		
26 Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties held directly or indirectly by the corporation, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the shareholders held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions		X
Percentage: By Vote		
By Value		

Schedule L Balance Sheets per Books	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		1,753.		5,001,602.
2a Trade notes and accounts receivable	7,001,898.		8,685,940.	
b Less allowance for bad debts	(305,000.)	6,696,898.	(655,000.)	8,030,940.
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities				
6 Other current assets (att. stmt.) STMT 10		2,685,453.		3,256,658.
7 Loans to shareholders				
8 Mortgage and real estate loans				
9 Other investments (att. stmt.) STMT 11		59,724.		59,724.
10a Buildings and other depreciable assets	399,269,189.		436,162,830.	
b Less accumulated depreciation	(85,276,144.)	313,993,045.	(91,798,092.)	344,364,738.
11a Depletable assets				
b Less accumulated depletion	()		()	
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)				
b Less accumulated amortization	()		()	
14 Other assets (att. stmt.) STMT 12		40,092,334.		46,243,339.
15 Total assets		363,529,207.		406,957,001.
Liabilities and Shareholders' Equity				
16 Accounts payable		3,390,828.		6,469,552.
17 Mortgages, notes, bonds payable in less than 1 year		6,500,000.		0.
18 Other current liabilities (att. stmt.) STMT 13		5,265,245.		5,523,383.
19 Loans from shareholders				
20 Mortgages, notes, bonds payable in 1 year or more		94,534,576.		123,572,451.
21 Other liabilities (att. stmt.) STMT 14		119,653,141.		128,139,468.
22 Capital stock: a Preferred stock				
b Common stock	83,976,595.	83,976,595.	85,935,349.	85,935,349.
23 Additional paid-in capital				
24 Retained earnings - Appropriated (attach statement)				
25 Retained earnings - Unappropriated		50,208,822.		57,316,798.
26 Adjustments to shareholders' equity (attach statement)				
27 Less cost of treasury stock		()		()
28 Total liabilities and shareholders' equity		363,529,207.		406,957,001.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3. See instructions.

1 Net income (loss) per books		7 Income recorded on books this year not included on this return (itemize):	
2 Federal income tax per books		Tax-exempt interest \$ _____	
3 Excess of capital losses over capital gains			
4 Income subject to tax not recorded on books this year (itemize): _____		8 Deductions on this return not charged against book income this year (itemize):	
5 Expenses recorded on books this year not deducted on this return (itemize):		a Depreciation \$ _____	
a Depreciation \$ _____		b Charitable contributions \$ _____	
b Charitable contributions \$ _____			
c Travel and entertainment ... \$ _____		9 Add lines 7 and 8	
6 Add lines 1 through 5		10 Income (page 1, line 28) - line 6 less line 9	

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, Line 25)

1 Balance at beginning of year	50,208,822.	5 Distributions: a Cash	9,489,741.
2 Net income (loss) per books	16,597,717.	b Stock	
3 Other increases (itemize): _____		c Property	
		6 Other decreases (itemize): _____	
		7 Add lines 5 and 6	9,489,741.
4 Add lines 1, 2, and 3	66,806,539.	8 Balance at end of year (line 4 less line 7)	57,316,798.

General Business Credit

▶ Go to www.irs.gov/Form3800 for instructions and the latest information.
 ▶ You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

THE YORK WATER COMPANY

Identifying number
 23-1242500

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)
 (See instructions and complete Part(s) III before Parts I and II.)

1	General business credit from line 2 of all Parts III with box A checked	1	102.
2	Passive activity credits from line 2 of all Parts III with box B checked	2	
3	Enter the applicable passive activity credits allowed for 2020. See instructions	3	
4	Carryforward of general business credit to 2020. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach	4	
Check this box if the carryforward was changed or revised from the original reported amount <input type="checkbox"/>			
5	Carryback of general business credit from 2021. Enter the amount from line 2 of Part III with box D checked	5	
6	Add lines 1, 3, 4, and 5	6	102.

Part II Allowable Credit

Regular tax before credits:			
<ul style="list-style-type: none"> Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2 Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return 			
7		7	1,929,920.
8 Alternative minimum tax:			
<ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 11 Corporations. Enter -0- Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 			
8		8	0.
9	Add lines 7 and 8	9	1,929,920.
10a Foreign tax credit			
b Certain allowable credits (see instructions)			
c Add lines 10a and 10b			
10c		10c	
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	1,929,920.
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12	1,929,920.
13	Enter 25% (0.25) of the excess, if any, of line 12 over \$25,000. See instructions	13	476,230.
14 Tentative minimum tax:			
<ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 9 Corporations. Enter -0- Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52 			
14		14	
15	Enter the greater of line 13 or line 14	15	476,230.
16	Subtract line 15 from line 11. If zero or less, enter -0-	16	1,453,690.
17	Enter the smaller of line 6 or line 16	17	102.
C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.			

LHA For Paperwork Reduction Act Notice, see separate instructions.

Part II Allowable Credit (continued)

Note: If you are not required to report any amounts on line 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (0.75). See instructions	18	
19	Enter the greater of line 13 or line 18	19	
20	Subtract line 19 from line 11. If zero or less, enter -0-	20	
21	Subtract line 17 from line 20. If zero or less, enter -0-	21	
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22	
23	Passive activity credit from line 3 of all Parts III with box B checked	23	
24	Enter the applicable passive activity credit allowed for 2020. See instructions	24	
25	Add lines 22 and 24	25	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	
27	Subtract line 13 from line 11. If zero or less, enter -0-	27	1,453,690.
28	Add lines 17 and 26	28	102.
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	1,453,588.
30	Enter the general business credit from line 5 of all Parts III with box A checked	30	
31	Reserved	31	
32	Passive activity credits from line 5 of all Parts III with box B checked	32	
33	Enter the applicable passive activity credits allowed for 2020. See instructions	33	
34	Carryforward of business credit to 2020. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach Check this box if the carryforward was changed or revised from the original reported amount	34	<input type="checkbox"/>
35	Carryback of business credit from 2021. Enter the amount from line 5 of Part III with box D checked. See instructions	35	
36	Add lines 30, 33, 34, and 35	36	
37	Enter the smaller of line 29 or line 36	37	0.
38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return. <ul style="list-style-type: none"> • Individuals. Schedule 3 (Form 1040), line 6 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b 	38	102.

Name(s) shown on return

Identifying number

THE YORK WATER COMPANY

23-1242500

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. See instructions.

- A General Business Credit From a Non-Passive Activity
- B General Business Credit From a Passive Activity
- C General Business Credit Carryforwards
- D General Business Credit Carrybacks
- E Reserved
- F Reserved
- G Eligible Small Business Credit Carryforwards
- H Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III

(a) Description of credit	(b) Enter EIN if claiming the credit from a pass-through entity.	(c) Enter the appropriate amount.
Note: On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.		
1a Investment (Form 3468, Part II only) (attach Form 3468)	1a	102.
b Reserved	1b	
c Increasing research activities (Form 6765)	1c	
d Low-income housing (Form 8586, Part I only)	1d	
e Disabled access (Form 8826)*	1e	
f Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	
g Indian employment (Form 8845)	1g	
h Orphan drug (Form 8820)	1h	
i New markets (Form 8874)	1i	
j Small employer pension plan startup costs and auto-enrollment (Form 8881)	1j	
k Employer-provided child care facilities and services (Form 8882)*	1k	
l Biodiesel and renewable diesel fuels (attach Form 8864)	1l	
m Low sulfur diesel fuel production (Form 8896)	1m	
n Distilled spirits (Form 8906)	1n	
o Nonconventional source fuel (carryforward only)	1o	
p Energy efficient home (Form 8908)	1p	
q Energy efficient appliance (carryforward only)	1q	
r Alternative motor vehicle (Form 8910)	1r	
s Alternative fuel vehicle refueling property (Form 8911)	1s	
t Enhanced oil recovery credit (carryforward only)	1t	
u Mine rescue team training (Form 8923)	1u	
v Agricultural chemicals security (carryforward only)	1v	
w Employer differential wage payments (Form 8932)	1w	
x Carbon oxide sequestration (Form 8933)	1x	
y Qualified plug-in electric drive motor vehicle (Form 8936)	1y	
z Qualified plug-in electric vehicle (carryforward only)	1z	
aa Employee retention (Form 5884-A)	1aa	
bb General credits from an electing large partnership (carryforward only)	1bb	
zz Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	1zz	
2 Add lines 1a through 1zz and enter here and on the applicable line of Part I	2	102.
3 Enter the amount from Form 8844 here and on the applicable line of Part II	3	
4a Investment (Form 3468, Part III) (attach Form 3468)	4a	
b Work opportunity (Form 5884)	4b	
c Biofuel producer (Form 6478)	4c	
d Low-income housing (Form 8586, Part II)	4d	
e Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	
f Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	
g Qualified railroad track maintenance (Form 8900)	4g	
h Small employer health insurance premiums (Form 8941)	4h	
i Increasing research activities (Form 6765)	4i	
j Employer credit for paid family and medical leave (Form 8994)	4j	
z Other	4z	
5 Add lines 4a through 4z and enter here and on the applicable line of Part II	5	
6 Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6	102.

* See instructions for limitation on this credit.

**SCHEDULE B
(Form 1120)**

(Rev. December 2018)
Department of the Treasury
Internal Revenue Service

**Additional Information for
Schedule M-3 Filers**

▶ Attach to Form 1120.

▶ Go to www.irs.gov/Form1120 for the latest information.

OMB No. 1545-0123

Name THE YORK WATER COMPANY	Employer identification number (EIN) 23-1242500
---------------------------------------	---

	Yes	No
1 Does any amount reported on Schedule M-3 (Form 1120), Part II, line 9 or 10, column (d), reflect allocations to this corporation from a partnership of income, gain, loss, deduction, or credit that are disproportionate to this corporation's capital contribution to the partnership or its ratio for sharing other items of the partnership?		X
2 At any time during the tax year, did the corporation sell, exchange, or transfer any interest in an intangible asset to a related person as defined in section 267(b)?		X
3 At any time during the tax year, did the corporation acquire any interest in an intangible asset from a related person as defined in section 267(b)?		X
4a During the tax year, did the corporation enter into a cost-sharing arrangement with any related foreign party on whose behalf the corporation did not file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations?		X
b At any time during the tax year, was the corporation a participant in a cost-sharing arrangement with any related foreign party on whose behalf the corporation did not file Form 5471?		X
5 At any time during the tax year, did the corporation make any change in accounting principle for financial accounting purposes? See instructions for the definition of "change in accounting principle"		X
6 At any time during the tax year, did the corporation make any change in a method of accounting for U.S. income tax purposes?		X
7 At any time during the tax year, did the corporation own any voluntary employees' beneficiary association (VEBA) trusts that were used to hold funds designated for employee benefits?		X
8 At any time during the tax year, did the corporation use an allocation method for indirect costs capitalized to self-constructed assets that varied from its financial method of accounting?		X
9 At any time during the tax year, did the corporation treat for tax purposes indirect costs, as defined in Regulations sections 1.263A-1(e)(3)(ii)(F), (G), and (H), as mixed-service costs, as defined in Regulations section 1.263A-1(e)(4)(ii)(C)?		X
10 Did the corporation, under section 118 or 362(c) and the related regulations, take a return filing position characterizing any amount as a contribution to the capital of the corporation during the tax year by any nonshareholders? Amounts so characterized may include, without limitation, incentives, inducements, money, and property		X

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

Schedule B (Form 1120) (Rev. 12-2018)

**SCHEDULE M-3
(Form 1120)**

(Rev. December 2019)

Department of the Treasury
Internal Revenue Service

**Net Income (Loss) Reconciliation for Corporations
With Total Assets of \$10 Million or More**

OMB No. 1545-0123

▶ Attach to Form 1120 or 1120-C.

▶ Go to www.irs.gov/Form1120 for instructions and the latest information.

Name of corporation (common parent, if consolidated return) THE YORK WATER COMPANY	Employer identification number 23-1242500
Check applicable box(es): (1) <input checked="" type="checkbox"/> Non-consolidated return (2) <input type="checkbox"/> Consolidated return (Form 1120 only) (3) <input type="checkbox"/> Mixed 1120/L/PC group (4) <input type="checkbox"/> Dormant subsidiaries schedule attached	

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

1 a Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?

- Yes.** Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K.
 No. Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.

b Did the corporation prepare a certified audited non-tax-basis income statement for that period?

- Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement.
 No. Go to line 1c.

c Did the corporation prepare a non-tax-basis income statement for that period?

- Yes.** Complete lines 2a through 11 with respect to that income statement.
 No. Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.

2 a Enter the income statement period: Beginning 01/01/2020 Ending 12/31/2020

b Has the corporation's income statement been restated for the income statement period on line 2a?

- Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
 No.

c Has the corporation's income statement been restated for any of the five income statement periods immediately preceding the period on line 2a?

- Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
 No.

3 a Is any of the corporation's voting common stock publicly traded?

- Yes.**
 No. If "No," go to line 4a.

b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock

Y O R W

c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock

9 8 7 1 8 4 1 0 8

4 a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	16,597,717.
b Indicate accounting standard used for line 4a (see instructions): (1) <input checked="" type="checkbox"/> GAAP (2) <input type="checkbox"/> IFRS (3) <input type="checkbox"/> Statutory (4) <input type="checkbox"/> Tax-basis (5) <input type="checkbox"/> Other (specify) _____		
5 a Net income from nonincludible foreign entities (attach statement)	5a	()
b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	
6 a Net income from nonincludible U.S. entities (attach statement)	6a	()
b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	
7 a Net income (loss) of other includible foreign disregarded entities (attach statement)	7a	
b Net income (loss) of other includible U.S. disregarded entities (attach statement)	7b	
c Net income (loss) of other includible entities (attach statement)	7c	
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach stmt.)	8	
9 Adjustment to reconcile income statement period to tax year (attach statement)	9	
10 a Intercompany dividend adjustments to reconcile to line 11 (attach statement)	10a	
b Other statutory accounting adjustments to reconcile to line 11 (attach statement)	10b	
c Other adjustments to reconcile to amount on line 11 (attach statement)	10c	
11 Net income (loss) per income statement of includible corporations. Combine lines 4 through 10	11	16,597,717.

Note: Part I, line 11, must equal Part II, line 30, column (a), or Schedule M-1, line 1 (see instructions).

12 Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines.

	Total Assets	Total Liabilities
a Included on Part I, line 4	406,957,001.	263,704,854.
b Removed on Part I, line 5		
c Removed on Part I, line 6		
d Included on Part I, line 7		

Name of corporation (common parent, if consolidated return) THE YORK WATER COMPANY	Employer identification number 23-1242500
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120 group (7) <input type="checkbox"/> 1120 eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
Income (Loss) Items (Attach statements for lines 1 through 12)				
1 Income (loss) from equity method foreign corporations				
2 Gross foreign dividends not previously taxed				
3 Subpart F, QEF, and similar inc inclusions				
4 Gross-up for foreign taxes deemed paid				
5 Gross foreign distributions previously taxed				
6 Income (loss) from equity method U.S. corporations				
7 U.S. dividends not eliminated in tax consolidation	15,306.			15,306.
8 Minority interest for includible corporations				
9 Income (loss) from U.S. partnerships STMT 15		-227.		-227.
10 Income (loss) from foreign partnerships				
11 Income (loss) from other pass-through entities				
12 Items relating to reportable transactions				
13 Interest income (see instructions)	139,155.		-139,155.	
14 Total accrual to cash adjustment				
15 Hedging transactions				
16 Mark-to-market income (loss)				
17 Cost of goods sold (see instructions)	()			()
18 Sale versus lease (for sellers and/or lessors)				
19 Section 481(a) adjustments				
20 Unearned/deferred revenue				
21 Income recognition from long-term contracts				
22 Original issue discount and other imputed interest				
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities				
b Gross capital gains from Schedule D, excluding amounts from pass-through entities				
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
e Abandonment losses				
f Worthless stock losses (attach stmt.)				
g Other gain/loss on disposition of assets other than inventory				
24 Capital loss limitation and carryforward used				
25 Other income (loss) items with differences (attach stmt.) STMT 16	53,344,673.	2,705,524.	-39,193.	56,011,004.
26 Total income (loss) items. Combine lines 1 through 25	53,499,134.	2,705,297.	-178,348.	56,026,083.
27 Total expense/deduction items (from Part III, line 39)	-27,713,921.	-11,823,685.	1,896,768.	-37,640,838.
28 Other items with no differences STMT 17	-9,187,496.			-9,187,496.
29a Mixed groups, see instructions. All others, combine lines 26 through 28	16,597,717.	-9,118,388.	1,718,420.	9,197,749.
b PC insurance subgroup reconciliation totals				
c Life insurance subgroup reconciliation totals				
30 Reconciliation totals. Combine lines 29a through 29c	16,597,717.	-9,118,388.	1,718,420.	9,197,749.

Note: Line 30, column (a), must equal Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Name of corporation (common parent, if consolidated return) THE YORK WATER COMPANY		Employer identification number 23-1242500
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group		
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120 group (7) <input type="checkbox"/> 1120 eliminations		
Name of subsidiary (if consolidated return)		Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return - Expense/Deduction Items (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	1,376,053.		-1,376,053.	
2 U.S. deferred income tax expense	246,529.		-246,529.	
3 State and local current income tax expense	63,059.	282,330.		345,389.
4 State and local deferred income tax expense	-119,565.		119,565.	
5 Foreign current income tax expense (other than foreign withholding taxes)				
6 Foreign deferred income tax expense				
7 Foreign withholding taxes				
8 Interest expense (see instructions)	4,015,692.			4,015,692.
9 Stock option expense				
10 Other equity-based compensation				
11 Meals and entertainment STMT 19	7,753.		-3,876.	3,877.
12 Fines and penalties				
13 Judgments, damages, awards, and similar costs				
14 Parachute payments				
15 Compensation with section 162(m) limitation				
16 Pension and profit-sharing	2,876,298.			2,876,298.
17 Other post-retirement benefits STMT 20		-28,666.		-28,666.
18 Deferred compensation STMT 21	69,748.	525,641.	-341,501.	253,888.
19 Charitable contribution of cash and tangible property STMT 22	290,851.			290,851.
20 Charitable contribution of intangible property				
21 Charitable contribution limitation/carryforward				
22 Domestic production activities deduction (see instrs.)				
23 Current year acquisition or reorganization investment banking fees				
24 Current year acquisition or reorganization legal and accounting fees				
25 Current year acquisition/reorganization other costs				
26 Amortization/impairment of goodwill				
27 Amortization of acquisition, reorganization, and start-up costs				
28 Other amortization or impairment write-offs	198,055.	-22,968.	-17,390.	157,697.
29 Reserved				
30 Depletion				
31 Depreciation	8,270,794.	-557,925.		7,712,869.
32 Bad debt expense STMT 23	613,555.	-350,000.		263,555.
33 Corporate owned life insurance premiums Purchase versus lease				
34 (for purchasers and/or lessees)				
35 Research and development costs				
36 Section 118 exclusion (att. stmt.)				
37 Sec. 162(r) - FDIC premiums paid by certain large financial institutions (see instructions)				
38 Other expense/deduction items with differences (attach stmt.) STMT 24	9,805,099.	11,975,273.	-30,984.	21,749,388.
39 Total expense/deduction items. Combine lines 1 through 38. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	27,713,921.	11,823,685.	-1,896,768.	37,640,838.

Underpayment of Estimated Tax by Corporations

2020

▶ Attach to the corporation's tax return.

▶ Go to www.irs.gov/Form2220 for instructions and the latest information.

Name THE YORK WATER COMPANY	Employer identification number 23-1242500
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Note: Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

Part I Required Annual Payment			
1 Total tax (see instructions)		1	1,929,818.
2 a Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	2a		
b Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method	2b		
c Credit for federal tax paid on fuels (see instructions)	2c		
d Total. Add lines 2a through 2c		2d	
3 Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation does not owe the penalty		3	1,929,818.
4 Enter the tax shown on the corporation's 2019 income tax return. See instructions. Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5		4	1,406,968.
5 Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3		5	1,406,968.

Part II Reasons for Filing - Check the boxes below that apply. If any boxes are checked, the corporation must file Form 2220 even if it does not owe a penalty. See instructions.	
6 <input type="checkbox"/> The corporation is using the adjusted seasonal installment method.	
7 <input checked="" type="checkbox"/> The corporation is using the annualized income installment method.	
8 <input type="checkbox"/> The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.	

Part III Figuring the Underpayment					
9 Installment due dates. Enter in columns (a) through (d) the 15th day of the 4th (Form 990-PF filers: Use 5th month), 6th, 9th, and 12th months of the corporation's tax year. Filers with installments due on or after April 1, 2020, and before July 15, 2020, see instructions	(a)	(b)	(c)	(d)	
	07/15/2020	07/15/2020	09/15/2020	12/15/2020	9
10 Required installments. If the box on line 6 and/or line 7 above is checked, enter the amounts from Sch A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column	351,742.	351,742.	351,742.	351,742.	10
11 Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 11 on line 15. See instructions	1,347,129.		479,840.	675,786.	11
Complete lines 12 through 18 of one column before going to the next column.					
12 Enter amount, if any, from line 18 of the preceding column		995,387.	643,645.	771,743.	12
13 Add lines 11 and 12		995,387.	1,123,485.	1,447,529.	13
14 Add amounts on lines 16 and 17 of the preceding column					14
15 Subtract line 14 from line 13. If zero or less, enter -0-	1,347,129.	995,387.	1,123,485.	1,447,529.	15
16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-					16
17 Underpayment. If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18					17
18 Overpayment. If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column	995,387.	643,645.	771,743.		18

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17 - no penalty is owed.

Part IV Figuring the Penalty

	(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. (C corporations with tax years ending June 30 and S corporations: Use 3rd month instead of 4th month. Form 990-PF and Form 990-T filers: Use 5th month instead of 4th month.) See instructions	19			
20 Number of days from due date of installment on line 9 to the date shown on line 19	20			
21 Number of days on line 20 after 4/15/2020 and before 7/1/2020	21			
22 Underpayment on line 17 x $\frac{\text{Number of days on line 21} \times 5\% (0.05)}{366}$...	22 \$	\$	\$	\$
23 Number of days on line 20 after 6/30/2020 and before 10/1/2020	23			
24 Underpayment on line 17 x $\frac{\text{Number of days on line 23} \times 3\% (0.03)}{366}$...	24 \$	\$	\$	\$
25 Number of days on line 20 after 9/30/2020 and before 1/1/2021	25			
26 Underpayment on line 17 x $\frac{\text{Number of days on line 25} \times 3\% (0.03)}{366}$...	26 \$	\$	\$	\$
27 Number of days on line 20 after 12/31/2020 and before 4/1/2021	27			
28 Underpayment on line 17 x $\frac{\text{Number of days on line 27} \times 3\% (0.03)}{365}$...	28 \$	\$	\$	\$
29 Number of days on line 20 after 3/31/2021 and before 7/1/2021	29			
30 Underpayment on line 17 x $\frac{\text{Number of days on line 29} \times \%}{365}$	30 \$	\$	\$	\$
31 Number of days on line 20 after 6/30/2021 and before 10/1/2021	31			
32 Underpayment on line 17 x $\frac{\text{Number of days on line 31} \times \%}{365}$	32 \$	\$	\$	\$
33 Number of days on line 20 after 9/30/2021 and before 1/1/2022	33			
34 Underpayment on line 17 x $\frac{\text{Number of days on line 33} \times \%}{365}$	34 \$	\$	\$	\$
35 Number of days on line 20 after 12/31/2021 and before 3/16/2022	35			
36 Underpayment on line 17 x $\frac{\text{Number of days on line 35} \times \%}{365}$	36 \$	\$	\$	\$
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37 \$	\$	\$	\$
38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns	38 \$			0.

* Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at www.irs.gov. You can also call 1-800-829-4933 to get interest rate information.

Schedule A Adjusted Seasonal Installment Method and Annualized Income Installment Method

See instructions.

Form 1120-S filers: For lines 1, 2, 3, and 21, "taxable income" refers to excess net passive income or the amount on which tax is imposed under section 1374(a), whichever applies.

Part I Adjusted Seasonal Installment Method

Caution: Use this method only if the base period percentage for any 6 consecutive months is at least 70%. See instructions.

		(a)	(b)	(c)	(d)
		First 3 months	First 5 months	First 8 months	First 11 months
1 Enter taxable income for the following periods.					
a Tax year beginning in 2017	1a				
b Tax year beginning in 2018	1b				
c Tax year beginning in 2019	1c				
2 Enter taxable income for each period for the tax year beginning in 2020. See the instructions for the treatment of extraordinary items	2				
3 Enter taxable income for the following periods.		First 4 months	First 6 months	First 9 months	Entire year
a Tax year beginning in 2017	3a				
b Tax year beginning in 2018	3b				
c Tax year beginning in 2019	3c				
4 Divide the amount in each column on line 1a by the amount in column (d) on line 3a	4				
5 Divide the amount in each column on line 1b by the amount in column (d) on line 3b	5				
6 Divide the amount in each column on line 1c by the amount in column (d) on line 3c	6				
7 Add lines 4 through 6	7				
8 Divide line 7 by 3.0	8				
9a Divide line 2 by line 8	9a				
b Extraordinary items (see instructions)	9b				
c Add lines 9a and 9b	9c				
10 Figure the tax on the amt on ln 9c using the instr for Form 1120, Sch J, line 2, or comparable line of corp's return ...	10				
11a Divide the amount in columns (a) through (c) on line 3a by the amount in column (d) on line 3a	11a				
b Divide the amount in columns (a) through (c) on line 3b by the amount in column (d) on line 3b	11b				
c Divide the amount in columns (a) through (c) on line 3c by the amount in column (d) on line 3c	11c				
12 Add lines 11a through 11c	12				
13 Divide line 12 by 3.0	13				
14 Multiply the amount in columns (a) through (c) of line 10 by columns (a) through (c) of line 13. In column (d), enter the amount from line 10, column (d)	14				
15 Enter any alternative minimum tax (trusts only) for each payment period. See instructions	15				
16 Enter any other taxes for each payment period. See instr.	16				
17 Add lines 14 through 16	17				
18 For each period, enter the same type of credits as allowed on Form 2220, lines 1 and 2c. See instructions	18				
19 Total tax after credits. Subtract line 18 from line 17. If zero or less, enter -0-	19				

Part II Annualized Income Installment Method

		(a)	(b)	(c)	(d)
		First <u>3</u> months	First <u>3</u> months	First <u>6</u> months	First <u>9</u> months
20 Annualization periods (see instructions)	20				
21 Enter taxable income for each annualization period. See instructions for the treatment of extraordinary items	21	3,207,314.	3,207,314.	5,799,722.	8,938,411.
22 Annualization amounts (see instructions)	22	4	4.0	2.000000	1.333330
23a Annualized taxable income. Multiply line 21 by line 22	23a	12,829,256.	12,829,256.	11,599,444.	11,917,852.
b Extraordinary items (see instructions)	23b				
c Add lines 23a and 23b	23c	12,829,256.	12,829,256.	11,599,444.	11,917,852.
24 Figure the tax on the amount on line 23c using the instructions for Form 1120, Schedule J, line 2, or comparable line of corporation's return	24	2,694,144.	2,694,144.	2,435,883.	2,502,749.
25 Enter any alternative minimum tax (trusts only) for each payment period (see instructions)	25				
26 Enter any other taxes for each payment period. See instr.	26				
27 Total tax. Add lines 24 through 26	27	2,694,144.	2,694,144.	2,435,883.	2,502,749.
28 For each period, enter the same type of credits as allowed on Form 2220, lines 1 and 2c. See instructions	28				
29 Total tax after credits. Subtract line 28 from line 27. If zero or less, enter -0-	29	2,694,144.	2,694,144.	2,435,883.	2,502,749.
30 Applicable percentage	30	25%	50%	75%	100%
31 Multiply line 29 by line 30	31	673,536.	1,347,072.	1,826,912.	2,502,749.

Part III Required Installments

		1st installment	2nd installment	3rd installment	4th installment
Note: Complete lines 32 through 38 of one column before completing the next column.					
32 If only Part I or Part II is completed, enter the amount in each column from line 19 or line 31. If both parts are completed, enter the smaller of the amounts in each column from line 19 or line 31	32	673,536.	1,347,072.	1,826,912.	2,502,749.
33 Add the amounts in all preceding columns of line 38. See instructions	33		351,742.	703,484.	1,055,226.
34 Adjusted seasonal or annualized income installments. Subtract line 33 from line 32. If zero or less, enter -0-	34	673,536.	995,330.	1,123,428.	1,447,523.
35 Enter 25% (0.25) of line 5 on page 1 of Form 2220 in each column. Note: "Large corporations," see the instructions for line 10 for the amounts to enter	35	351,742.	351,742.	351,742.	351,742.
36 Subtract line 38 of the preceding column from line 37 of the preceding column	36				
37 Add lines 35 and 36	37	351,742.	351,742.	351,742.	351,742.
38 Required installments. Enter the smaller of line 34 or line 37 here and on page 1 of Form 2220, line 10. See instructions	38	351,742.	351,742.	351,742.	351,742.

Investment Credit

▶ **Attach to your tax return.**

▶ **Go to www.irs.gov/Form3468 for instructions and the latest information.**

Identifying number

23-1242500

THE YORK WATER COMPANY

Part I Information Regarding the Election To Treat the Lessee as the Purchaser of Investment Credit Property

If you are claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4, 1990) election, provide the following information. If you acquired more than one property as a lessee, attach a statement showing the information below.

- 1 Name of lessor _____
- 2 Address of lessor _____
- 3 Description of property _____
- 4 Amount for which you were treated as having acquired the property ▶ \$ _____

Part II Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, and Qualifying Advanced Energy Project Credit

5 Qualifying advanced coal project credit (see instructions):		
a Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) \$ _____ x 20% (0.20) 5a		
b Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) \$ _____ x 15% (0.15) 5b		
c Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) \$ _____ x 30% (0.30) 5c		
d Total. Add lines 5a, 5b, and 5c	5d	
6 Qualifying gasification project credit (see instructions):		
a Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions \$ _____ x 30% (0.30) 6a		
b Qualified investment in property other than in a above placed in service during the tax year \$ _____ x 20% (0.20) 6b		
c Total. Add lines 6a and 6b	6c	
7 Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year \$ _____ x 30% (0.30)	7	
8 Reserved for future use	8	
9 Enter the applicable unused investment credit from cooperatives (see instructions)	9	
10 Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, Part III, line 1a	10	102.

LHA **For Paperwork Reduction Act Notice, see separate instructions.**

Part III Rehabilitation Credit and Energy Credit

<p>11 Rehabilitation credit (see instructions for requirements that must be met):</p> <p>a Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note: This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent ▶ <input type="checkbox"/></p> <p>b Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____</p> <p>c Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$ _____</p> <p>d Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above \$ _____ Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:</p> <p>e Pre-1936 buildings under the transition rule (see instructions) \$ _____ x 10% (0.10)</p> <p>f Certified historic structures under the transition rule (see instructions) ... \$ _____ x 20% (0.20)</p> <p>g Certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule (see instructions) \$ _____ x 4% (0.04) Note: This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service. For properties identified on line 11f or 11g, complete lines 11h and 11i.</p> <p>h Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)</p> <p>i Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)</p>			
<p>12 Energy credit:</p> <p>a Basis of property using geothermal energy placed in service during the tax year (see instructions) \$ _____ x 10% (0.10)</p> <p>b Basis of property using solar illumination or solar energy placed in service during the tax year that is attributable to periods after December 31, 2005, and the construction of which began before 2020 (see instructions) \$ _____ x 30% (0.30)</p> <p>c Basis of property using solar illumination or solar energy placed in service during the tax year and the construction of which began in 2020 (see instructions) \$ _____ x 26% (0.26)</p> <p>d Basis of property using solar illumination or solar energy placed in service during the tax year and the construction of which began in 2021 (see instructions) \$ _____ x 22% (0.22) Qualified fuel cell property (see instructions):</p> <p>e Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 \$ _____ x 30% (0.30)</p> <p>f Applicable kilowatt capacity of property on line 12e (see instructions) ▶ _____ x \$1,000</p> <p>g Enter the lesser of line 12e or line 12f</p> <p>h Basis of property placed in service during the tax year that is attributable to periods after October 3, 2008, and the construction of which began before 2020 \$ _____ x 30% (0.30)</p> <p>i Applicable kilowatt capacity of property on line 12h (see instructions) ▶ _____ x \$3,000</p> <p>j Enter the lesser of line 12h or line 12i</p> <p>k Basis of property placed in service during the tax year and the construction of which began in 2020 \$ _____ x 26% (0.26)</p> <p>l Applicable kilowatt capacity of property on line 12k (see instructions) ▶ _____ x \$3,000</p> <p>m Enter the lesser of line 12k or line 12l</p> <p>n Basis of property placed in service during the tax year and the construction of which began in 2021 \$ _____ x 22% (0.22)</p> <p>o Applicable kilowatt capacity of property on line 12n (see instructions) ▶ _____ x \$3,000</p> <p>p Enter the lesser of line 12n or line 12o</p> <p>Qualified microturbine property (see instructions):</p> <p>q Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 \$ _____ x 10% (0.10)</p> <p>r Kilowatt capacity of property on line 12q ▶ _____ x \$200</p> <p>s Enter the lesser of line 12q or line 12r</p>			

Part III Rehabilitation Credit and Energy Credit (continued)

Combined heat and power system property (see instructions):		
Caution: You can't claim this credit if the electrical capacity of the property is more than 50 megawatts or has a mechanical energy capacity of more than 67,000 horsepower or an equivalent combination of electrical and mechanical energy capabilities.		
t	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ x 10% (0.10)	12t
u	If the electrical capacity of the property is measured in:	
	• Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less.	
	• Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12u
v	Multiply line 12t by line 12u	12v
Qualified small wind energy property (see instructions):		
w	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 \$ _____ x 30% (0.30)	12w
x	Enter the smaller of line 12w or \$4,000	12x
y	Basis of property placed in service during the tax year that is attributable to periods after December 31, 2008, and the construction of which began before 2020 \$ _____ x 30% (0.30)	12y
z	Basis of property placed in service during the tax year and the construction of which began in 2020 \$ _____ x 26% (0.26)	12z
aa	Basis of property placed in service during the tax year and the construction of which began in 2021 \$ _____ x 22% (0.22)	12aa
Geothermal heat pump systems (see instructions):		
bb	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ x 10% (0.10)	12bb
Qualified investment credit facility property (see instructions):		
cc	Basis of property the construction of which began before 2021 (other than wind facility property and the construction of which began after 2016) placed in service during the tax year \$ _____ x 30% (0.30)	12cc
dd	Basis of wind facility property placed in service during the tax year and the construction of which began during 2017 \$ _____ x 24% (0.24)	12dd
ee	Basis of wind facility property placed in service during the tax year and the construction of which began during 2018 \$ _____ x 18% (0.18)	12ee
ff	Basis of wind facility property placed in service during the tax year and the construction of which began during 2019 \$ _____ x 12% (0.12)	12ff
gg	Basis of wind facility property placed in service during the tax year and the construction of which began during 2020 \$ _____ x 18% (0.18)	12gg
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13
14	Add lines 11e, 11f, 11g, 12a, 12b, 12c, 12d, 12g, 12j, 12m, 12p, 12s, 12v, 12x, 12y, 12z, 12aa, 12bb, 12cc, 12dd, 12ee, 12ff, 12gg, and 13. Report this amount on Form 3800, Part III, line 4a	14

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property) OTHER

OMB No. 1545-0172

2020

Attachment
Sequence No. **179**

Department of the Treasury
Internal Revenue Service (99)

▶ **Go to www.irs.gov/Form4562 for instructions and the latest information.**

▶ **Attach to your tax return.**

Name(s) shown on return THE YORK WATER COMPANY	Business or activity to which this form relates OTHER DEPRECIATION	Identifying number 23-1242500
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Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	1,040,000.
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	2,590,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2019 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13 Carryover of disallowed deduction to 2021. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	1,777,828.

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2020	17	5,600,839.
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input checked="" type="checkbox"/>		

Section B - Assets Placed in Service During 2020 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		559,227.	3YR	SL	SL	25,280.
b 5-year property		779,176.	5YR	HY	200DB	155,836.
c 7-year property		165,720.	7YR	HY	200DB	23,674.
d 10-year property						
e 15-year property		168,491.	15YR	HY	150DB	8,425.
f 20-year property						
g 25-year property		5,686,288.	25 yrs.	SL	S/L	113,721.
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	SEE STATEMENT 26		39 yrs.	MM	S/L	7,266.
	/			MM	S/L	

Section C - Assets Placed in Service During 2020 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year	/		30 yrs.	MM	S/L	
d 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	7,712,869.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use							25	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2020 tax year:					
43 Amortization of costs that began before your 2020 tax year					43 157,697.
44 Total. Add amounts in column (f). See the instructions for where to report					44 157,697.

Asset Acquisition Statement
Under Section 1060

▶ Attach to your income tax return.

▶ Information about Form 8594 and its separate instructions is at www.irs.gov/form8594

Name as shown on return THE YORK WATER COMPANY	Identifying number as shown on return 23-1242500
--	--

Check the box that identifies you:
 Purchaser Seller

Part I General Information

1 Name of other party to the transaction FELTON BOROUGH	Other party's identifying number 23-2131936
---	---

Address (number, street, and room or suite no.)
88 MAIN ST

City or town, state, and ZIP code
FELTON, PA 17322

2 Date of sale 04/09/20	3 Total sales price (consideration) 913,679.
-----------------------------------	--

Part II Original Statement of Assets Transferred

4 Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	\$	\$
Class II	\$	\$
Class III	\$	\$
Class IV	\$	\$
Class V	\$ 913,679.	\$ 913,679.
Class VI and VII	\$	\$
Total	\$ 913,679.	\$ 913,679.

5 Did the purchaser and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties? Yes No

If "Yes," are the aggregate fair market values (FMV) listed for each of asset Classes I, II, III, IV, V, VI, and VII the amounts agreed upon in your sales contract or in a separate written document? Yes No

6 In the purchase of the group of assets (or stock), did the purchaser also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)? Yes No

If "Yes," attach a statement that specifies (a) the type of agreement and (b) the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See instructions.

Asset Acquisition Statement
Under Section 1060

▶ Attach to your income tax return.

▶ Information about Form 8594 and its separate instructions is at www.irs.gov/form8594

Name as shown on return THE YORK WATER COMPANY	Identifying number as shown on return 23-1242500
--	--

Check the box that identifies you:
 Purchaser Seller

Part I General Information

1 Name of other party to the transaction LETTERKENNY TOWNSHIP MUNICIPAL AUTHORITY	Other party's identifying number 25-1148404
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Address (number, street, and room or suite no.)
4924 ORRSTOWN RD

City or town, state, and ZIP code
ORRSTOWN, PA 17244

2 Date of sale 09/14/20	3 Total sales price (consideration) 261,996.
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Part II Original Statement of Assets Transferred

4 Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	\$	\$
Class II	\$	\$
Class III	\$	\$
Class IV	\$	\$
Class V	\$ 261,996.	\$ 261,996.
Class VI and VII	\$	\$
Total	\$ 261,996.	\$ 261,996.

5 Did the purchaser and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties? Yes No

If "Yes," are the aggregate fair market values (FMV) listed for each of asset Classes I, II, III, IV, V, VI, and VII the amounts agreed upon in your sales contract or in a separate written document? Yes No

6 In the purchase of the group of assets (or stock), did the purchaser also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)? Yes No

If "Yes," attach a statement that specifies (a) the type of agreement and (b) the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See instructions.

Supplemental Attachment to Schedule M-3

OMB No. 1545-0123

▶ **Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120-S.**
 ▶ **Go to www.irs.gov/Form1120 for the latest information.**

Name of common parent THE YORK WATER COMPANY	Employer identification number 23-1242500
Name of subsidiary	Employer identification number

Part I Cost of Goods Sold

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 Amounts attributable to cost flow assumptions				
2 Amounts attributable to:				
a Stock option expense				
b Other equity-based compensation				
c Meals and entertainment				
d Parachute payments				
e Compensation with section 162(m) limitation				
f Pension and profit sharing				
g Other post-retirement benefits				
h Deferred compensation				
i Reserved				
j Amortization				
k Depletion				
l Depreciation				
m Corporate-owned life insurance premiums ...				
n Other section 263A costs				
3 Inventory shrinkage accruals				
4 Excess inventory and obsolescence reserves				
5 Lower of cost or market write-downs				
6 Other items with differences (attach statement)				
7 Other items with no differences				
8 Total cost of goods sold. Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions ...				

LHA For Paperwork Reduction Act Notice, see instructions.

Form **8916-A** (Rev. 11-2019)

Part II Interest Income

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income STMT 27	139,155.		-139,155.	
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4a	Intercompany interest income - From outside tax affiliated group				
4b	Intercompany interest income - From tax affiliated group				
5	Other interest income				
6	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	139,155.		-139,155.	

Part III Interest Expense

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities				
2	Lease/purchase interest expense				
3a	Intercompany interest expense - Paid to outside tax affiliated group				
3b	Intercompany interest expense - Paid to tax affiliated group				
4	Other interest expense STMT 28	4,015,692.			4,015,692.
5	Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	4,015,692.			4,015,692.

Report of Employer-Owned Life Insurance Contracts

▶ **Attach to the policyholder's tax return. See instructions.**
 ▶ **Go to www.irs.gov/Form8925 for the latest information.**

Name(s) shown on return THE YORK WATER COMPANY	Identifying number 23-1242500
Name of policyholder, if different from above THE YORK WATER COMPANY	Identifying number, if different from above 23-1242500

Type of business
WATER UTILITY

1 Enter the number of employees the policyholder had at the end of the tax year	1	118.
2 Enter the number of employees included on line 1 who were insured at the end of the tax year under the policyholder's employer-owned life insurance contract(s) issued after August 17, 2006. See <i>Section 1035 exchanges</i> for an exception	2	17.
3 Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2	3	7,452,591.
4a Does the policyholder have a valid consent for each employee included on line 2? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
b If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	4b	

Section 1.263(a)-1(f) De Minimis Safe Harbor Election

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

Employer Identification Number: 23-1242500

For the Year Ending December 31, 2020

The York Water Company is making the de minimis safe harbor election under Reg. Sec. 1.263(a)-1(f).

INVESTMENT TAX CREDIT (FORM 3468)

QUALIFYING PROPERTY FOR THE INVESTMENT TAX CREDIT ON FORM 3468 REPRESENTS REFUNDS OF ADVANCES FOR CONSTRUCTION OF PROPERTY PLACED IN SERVICE PRIOR TO 1986. ACCORDINGLY, ITC IS BEING CLAIMED AT THE APPLICABLE RATES FOR THE YEARS IN WHICH THE PROPERTY WAS PLACED IN SERVICE.

FORM 1120	OTHER INCOME	STATEMENT 2
DESCRIPTION		AMOUNT
TAXABLE CIAC & CUSTOMER ADVANCES		2,931,338.
TOTAL TO FORM 1120, LINE 10		2,931,338.

FORM 1120	TAXES AND LICENSES	STATEMENT 3
DESCRIPTION		AMOUNT
PAYROLL TAXES		603,447.
TAXES - OTHER		620,339.
PENNSYLVANIA TAXES - BASED ON INCOME		345,389.
TOTAL TO FORM 1120, LINE 17		1,569,175.

	CURRENT YEAR CONTRIBUTIONS	STATEMENT 4
DESCRIPTION		AMOUNT
CASH CHARITABLE CONTRIBUTIONS (50%)		290,851.
TOTAL CURRENT YEAR CONTRIBUTIONS		290,851.

CONTRIBUTIONS

STATEMENT 5

CURRENT YEAR CONTRIBUTIONS:

QUALIFIED CONTRIBUTIONS SUBJECT TO 100% LIMIT	
QUALIFIED CONTRIBUTIONS SUBJECT TO 25% LIMIT	
FOOD INVENTORY CONTRIBUTIONS SUBJECT TO 25% LIMIT	
FOOD INVENTORY CONTRIBUTIONS SUBJECT TO 15% LIMIT	
QUALIFIED CONTRIBUTIONS SUBJECT TO 10% LIMIT	290,851

CONTRIBUTION SUBJECT TO LIMITATION:

CARRYOVER OF PRIOR YEARS UNUSED CONTRIBUTIONS

FOR TAX YEAR 2015	
FOR TAX YEAR 2016	
FOR TAX YEAR 2017	
FOR TAX YEAR 2018	
FOR TAX YEAR 2019	

TOTAL CARRYOVER

CURRENT YEAR CONTRIBUTIONS

290,851

TOTAL CONTRIBUTIONS AVAILABLE

290,851

TAXABLE INCOME LIMITATION AS ADJUSTED

948,860

EXCESS CONTRIBUTIONS

0

ALLOWABLE CONTRIBUTIONS DEDUCTION

290,851

TOTAL CONTRIBUTION DEDUCTION

290,851

FORM 1120

OTHER DEDUCTIONS

STATEMENT 6

DESCRIPTION	AMOUNT
AMORTIZATION	157,697.
CHEMICALS	661,558.
COMMUNICATION EXPENSES	138,118.
COMPUTER EXPENSE	195,358.
COST OF REMOVAL NET OF SALVAGE	2,522,044.
DEFERRED COMPENSATION EXPENSE	253,888.
DEFERRED RATE CASE EXPENSE	-103,954.
DEFERRED SERVICE LINE EXPENSE	136,860.
DIRECTOR'S FEES	371,484.
DUES AND SUBSCRIPTIONS	1,610.
FUEL	18,723.
INSURANCE	894,421.
LODGING	995.
LOSSES AND DEDUCTIONS FROM PASSTHROUGH ENTITIES	227.
MAILINGS	325,092.
MEALS	3,877.
MEMBERSHIP FEES	79,907.
MISCELLANEOUS EXPENSE	348,040.
NON-DEDUCTIBLE POST RETIREMENT BENEFITS	-28,666.
O/H ALLOCATION - ADMINISTRATIVE AND GENERAL	-614,238.
OFFICE SUPPLIES & EXPENSES	99,675.
OPERATION	1,604,991.
PREPAID EXPENSE DEDUCTION UNDER SEC. 1.263(A)-4(F)	26,355.
PROFESSIONAL SERVICES	418,991.
PURCHASED POWER	1,318,548.
REGISTRATION FEES	11,911.
STATE CREDIT CONTRIBUTIONS	491,250.
STOCKHOLDERS EXPENSES - ADMINISTRATIVE & GENERAL	243,248.
TANK PAINTING EXPENSES	949,824.
TRANSPORTATION EXPENSE	278,569.
TRAVEL	666.
TRUSTEE AND BANK FEES	674,679.
UNIFORMS	5,676.
TOTAL TO FORM 1120, LINE 26	11,487,424.

LOSSES AND DEDUCTIONS FROM PASSTHROUGH ENTITIES STATEMENT 7

NAME AND ADDRESS	EMPLOYER ID	AMOUNT
KEYSTONE BENEFITS PARTNERS LLC 2555 KINGSTON ROAD SUITE 100 YORK, PA 17402	90-0346750	227.
TOTAL		227.

THE YORK WATER COMPANY

23-1242500

SCHEDULE C DOMESTIC DIVIDENDS SUBJECT TO 50% DEDUCTION STATEMENT 8

<u>DESCRIPTION</u>	<u>AMOUNT</u>
THE COLUMBIA WATER COMPANY	15,306.
TOTAL TO SCHEDULE C, LINE 1	15,306.

DIVIDEND DEDUCTION WORKSHEET

STATEMENT 9

1. REFIGURE TAXABLE INCOME BEFORE NOL AND SPECIAL DEDUCTIONS. .	9,197,749
2. COMPLETE LINES 10, 11 AND 12, COLUMN (C), AND ENTER THE TOTAL HERE	
3. SUBTRACT LINE 2 FROM LINE 1	9,197,749
4. MULTIPLY LINE 3 BY 65%	5,978,537
5. ADD LINES 2, 5, 7, AND 8, COLUMN (C), AND THE PART OF THE DEDUCTION ON LINE 3, COLUMN (C), THAT IS ATTRIBUTABLE TO DIVIDENDS FROM 20%-OR-MORE-OWNED CORPORATIONS	
6. ENTER THE SMALLER OF LINE 4 OR 5. IF LINE 5 IS GREATER THAN LINE 4, STOP HERE; ENTER THE AMOUNT FROM LINE 6 ON LINE 9, COLUMN (C), AND DO NOT COMPLETE THE REST OF THIS WORKSHEET .	
7. ENTER THE TOTAL AMOUNT OF DIVIDENDS FROM 20%-OR-MORE-OWNED CORPORATIONS INCLUDED ON LINES 2, 3, 5, 7 AND 8, COLUMN (A).	
8. SUBTRACT LINE 7 FROM LINE 3	9,197,749
9. MULTIPLY LINE 8 BY 50%	4,598,875
10. SUBTRACT LINE 5 ABOVE FROM LINE 9, COLUMN (C).	7,653
11. ENTER THE SMALLER OF LINE 9 OR LINE 10	7,653
12. DIVIDENDS-RECEIVED DEDUCTION AFTER LIMITATION (SEC. 246(B)). ADD LINES 6 AND 11. ENTER THE RESULT ON LINE 9, COLUMN (C) .	7,653

SCHEDULE L

OTHER CURRENT ASSETS

STATEMENT 10

DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
INCOME TAX RECEIVABLE	547,175.	720,523.
MATERIALS AND SUPPLIES	1,006,802.	1,009,812.
PREPAID EXPENSES	1,131,476.	1,526,323.
TOTAL TO SCHEDULE L, LINE 6	2,685,453.	3,256,658.

SCHEDULE L

OTHER INVESTMENTS

STATEMENT 11

DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
OTHER INVESTMENTS	59,724.	59,724.
TOTAL TO SCHEDULE L, LINE 9	59,724.	59,724.

SCHEDULE L	OTHER ASSETS	STATEMENT 12	
DESCRIPTION		BEGINNING OF TAX YEAR	END OF TAX YEAR
DEFERRED REGULATORY ASSETS		34,189,222.	39,893,000.
NOTES RECEIVABLE		255,481.	255,481.
OTHER ASSETS		3,828,882.	3,885,772.
PREPAID PENSION COST		1,818,749.	2,209,086.
TOTAL TO SCHEDULE L, LINE 14		<u>40,092,334.</u>	<u>46,243,339.</u>

SCHEDULE L	OTHER CURRENT LIABILITIES	STATEMENT 13	
DESCRIPTION		BEGINNING OF TAX YEAR	END OF TAX YEAR
ACCRUED INTEREST		914,168.	958,986.
ACCRUED TAXES		13,287.	172,551.
DIVIDENDS PAYABLE		2,095,968.	2,191,863.
OTHER ACCRUED EXPENSES		1,571,579.	1,604,435.
OTHER DEFERRED CREDITS		608,885.	525,279.
PAYROLL TAXES AND BENEFITS WITHHELD		61,358.	70,269.
TOTAL TO SCHEDULE L, LINE 18		<u>5,265,245.</u>	<u>5,523,383.</u>

SCHEDULE L	OTHER LIABILITIES	STATEMENT 14	
DESCRIPTION		BEGINNING OF TAX YEAR	END OF TAX YEAR
CONTRIBUTIONS IN AID OF CONSTRUCTION		40,028,607.	41,307,361.
CUSTOMERS' ADVANCES FOR CONSTRUCTION		7,843,765.	10,326,167.
DEFERRED EMPLOYEE BENEFITS		4,317,937.	4,793,148.
DEFERRED INCOME TAXES		40,425,610.	43,537,937.
OTHER DEFERRED CREDITS		27,037,222.	28,174,855.
TOTAL TO SCHEDULE L, LINE 21		<u>119,653,141.</u>	<u>128,139,468.</u>

SCHEDULE M-3 INCOME (LOSS) FROM U.S. PARTNERSHIPS STATEMENT 15

EIN	NAME		INCOME (LOSS) PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	INCOME (LOSS) PER TAX RETURN
	END OF YEAR PERCENTAGE					
	PROFIT- SHARING	LOSS- SHARING				
90-0346750	KEYSTONE BENEFITS PARTNERS LLC		0.	-227.	0.	-227.
TOTALS			0.	-227.	0.	-227.

SCHEDULE M-3 OTHER INCOME (LOSS) ITEMS WITH DIFFERENCES STATEMENT 16

DESCRIPTION	INCOME (LOSS) PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	INCOME (LOSS) PER TAX RETURN
GROSS RECEIPTS OR SALES	53,305,480.	-225,814.	0.	53,079,666.
INVESTMENT TAX CREDIT	39,193.		-39,193.	0.
TAXABLE CIAC & CUSTOMER ADVANCES	0.	2,931,338.	0.	2,931,338.
TOTAL TO M-3, PART II, LINE 25	53,344,673.	2,705,524.	-39,193.	56,011,004.

SCHEDULE M-3 OTHER INCOME (LOSS) AND EXPENSE / DEDUCTION STATEMENT 17
ITEMS WITH NO DIFFERENCES

DESCRIPTION	PER INCOME STATEMENT	PER TAX RETURN
OTHER INCOME (LOSS) - SEE STATEMENT	573,051.	573,051.
OTHER EXPENSE / DEDUCTION - SEE STATEMENT	-9,760,547.	-9,760,547.
TOTAL TO SCHEDULE M-3, PART II, LINE 28	-9,187,496.	-9,187,496.

SCHEDULE M-3 OTHER INCOME (LOSS) ITEMS WITH NO DIFFERENCES STATEMENT 18

DESCRIPTION	INCOME (LOSS) PER INCOME STATEMENT	INCOME (LOSS) PER TAX RETURN
RENT	573,051.	573,051.
TOTAL TO SCHEDULE M-3, PART II, LINE 28	573,051.	573,051.

SCHEDULE M-3 MEALS AND ENTERTAINMENT STATEMENT 19

DESCRIPTION	EXPENSE PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	DEDUCTION PER TAX RETURN
MEALS AND ENTERTAINMENT	7,753.		-3,876.	3,877.
TOTAL	7,753.		-3,876.	3,877.

SCHEDULE M-3 OTHER POST-RETIREMENT BENEFITS STATEMENT 20

DESCRIPTION	EXPENSE PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	DEDUCTION PER TAX RETURN
NON-DEDUCTIBLE POST RETIREMENT BENEFITS	0.	-28,666.	0.	-28,666.
TOTAL	0.	-28,666.	0.	-28,666.

SCHEDULE M-3 DEFERRED COMPENSATION STATEMENT 21

DESCRIPTION	EXPENSE PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	DEDUCTION PER TAX RETURN
DEFERRED COMPENSATION EXPENSE	69,748.	525,641.	-341,501.	253,888.
TOTAL	69,748.	525,641.	-341,501.	253,888.

SCHEDULE M-3

CHARITABLE CONTRIBUTION OF CASH
AND TANGIBLE PROPERTY

STATEMENT 22

DESCRIPTION	EXPENSE/ DEDUCTION PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	EXPENSE/ DEDUCTION PER TAX RETURN
CASH CHARITABLE CONTRIBUTIONS (50%)	290,851.		0.	290,851.
TOTAL	290,851.		0.	290,851.

SCHEDULE M-3

BAD DEBT EXPENSE

STATEMENT 23

DESCRIPTION	EXPENSE PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	DEDUCTION PER TAX RETURN
BAD DEBT	613,555.	-350,000.	0.	263,555.
TOTAL	613,555.	-350,000.	0.	263,555.

SCHEDULE M-3

OTHER EXPENSE/DEDUCTION ITEMS WITH DIFFERENCES

STATEMENT 24

DESCRIPTION	EXPENSE/ DEDUCTION PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	EXPENSE/ DEDUCTION PER TAX RETURN
COST OF REMOVAL NET OF SALVAGE	0.	2,522,044.	0.	2,522,044.
DEFERRED RATE CASE EXPENSE	0.	-103,954.	0.	-103,954.
DEFERRED SERVICE LINE EXPENSE	0.	136,860.	0.	136,860.
EMPLOYEE BENEFIT PROGRAMS	964,497.		-7,675.	956,822.
NON-DEDUCTIBLE LOBBYING EXPENSES	23,309.		-23,309.	0.
PREPAID EXPENSE DEDUCTION UNDER SEC. 1.263(A)-4(F)	0.	26,355.	0.	26,355.
PROFESSIONAL SERVICES	423,919.	-4,928.	0.	418,991.
REPAIRS	2,447,287.	8,735,139.	0.	11,182,426.
SALARIES AND WAGES	5,408,777.	-27,326.	0.	5,381,451.
TANK PAINTING EXPENSES	0.	949,824.	0.	949,824.
TRANSPORTATION EXPENSE	537,310.	-258,741.	0.	278,569.
TOTAL TO M-3, PART III, LINE 38	9,805,099.	11,975,273.	-30,984.	21,749,388.

SCHEDULE M-3

OTHER EXPENSE/DEDUCTION ITEMS
WITH NO DIFFERENCES

STATEMENT 25

DESCRIPTION	EXPENSE/ DEDUCTION PER INCOME STATEMENT	EXPENSE/ DEDUCTION PER TAX RETURN
CHEMICALS	661,558.	661,558.
COMMUNICATION EXPENSES	138,118.	138,118.
COMPUTER EXPENSE	195,358.	195,358.
DIRECTOR'S FEES	371,484.	371,484.
DUES AND SUBSCRIPTIONS	1,610.	1,610.
FUEL	18,723.	18,723.
INSURANCE	894,421.	894,421.
LODGING	995.	995.
MAILINGS	325,092.	325,092.
MEMBERSHIP FEES	79,907.	79,907.
MISCELLANEOUS EXPENSE	348,040.	348,040.
O/H ALLOCATION - ADMINISTRATIVE AND GENERAL	-614,238.	-614,238.
OFFICE SUPPLIES & EXPENSES	99,675.	99,675.
OFFICERS COMPENSATION	1,661,198.	1,661,198.
OPERATION	1,604,991.	1,604,991.
PAYROLL TAXES	603,447.	603,447.
PURCHASED POWER	1,318,548.	1,318,548.
REGISTRATION FEES	11,911.	11,911.
RENTS	3,851.	3,851.
STATE CREDIT CONTRIBUTIONS	491,250.	491,250.
STOCKHOLDERS EXPENSES - ADMINISTRATIVE & GENERAL	243,248.	243,248.
TAXES - OTHER	620,339.	620,339.
TRAVEL	666.	666.
TRUSTEE AND BANK FEES	674,679.	674,679.
UNIFORMS	5,676.	5,676.
TOTAL TO SCHEDULE M-3, PART II, LINE 28	<u>9,760,547.</u>	<u>9,760,547.</u>

FORM 4562

NONRESIDENTIAL REAL PROPERTY

STATEMENT 26

(B) MONTH/YEAR IN SERVICE	(C) BASIS	(D) RECOVERY PERIOD	(G) DEPRECIATION DEDUCTION
06/20	8,897.	39	124.
06/20	47,433.	39	659.
08/20	57,003.	39	548.
08/20	20,149.	39	194.
08/20	9,596.	39	92.
09/20	167,938.	39	1,256.
09/20	531,024.	39	3,971.
10/20	3,461.	39	18.
10/20	3,540.	39	19.
10/20	2,933.	39	16.
12/20	188,119.	39	201.
12/20	71,675.	39	77.
12/20	3,942.	39	4.
07/20	7,403.	39	87.
TOTALS TO 4562, LN 19I	1,123,113.		7,266.

FORM 8916-A

TAX-EXEMPT INTEREST INCOME

STATEMENT 27

DESCRIPTION	PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE
INTEREST INCOME	139,155.	0.	-139,155.
TOTAL TO PART II, LINE 1	139,155.	0.	-139,155.

FORM 8916-A

OTHER INTEREST EXPENSE

STATEMENT 28

DESCRIPTION	PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	PER TAX RETURN
INTEREST EXPENSE FROM TRADE OR BUSINESS	4,015,692.	0.	0.	4,015,692.
TOTAL TO PART III, LINE 4	4,015,692.	0.	0.	4,015,692.

U.S. Corporation Income Tax Return

EXTENSION GRANTED TO 10/15/20

Go to www.irs.gov/Form1120 for instructions and the latest information.

2019

A Check if: 1a Consolidated return (attach Form 851) <input type="checkbox"/> b Life/nonlife consolidated return <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instructions) <input type="checkbox"/> 4 Schedule M-3 attached <input checked="" type="checkbox"/>	TYPE OR PRINT	Name THE YORK WATER COMPANY Number, street, and room or suite no. If a P.O. box, see instructions. 130 EAST MARKET STREET City or town, state or province, country, and ZIP or foreign postal code YORK, PA 17401	B Employer identification number 23-1242500 C Date incorporated 02/08/1816 D Total assets (see instructions) \$ 363,529,207.
E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change			

Income	1a	Gross receipts or sales	1a	49,503,373.
	b	Returns and allowances	1b	
	c	Balance. Subtract line 1b from line 1a	1c	49,503,373.
	2	Cost of goods sold (attach Form 1125-A)	2	
	3	Gross profit. Subtract line 2 from line 1c	3	49,503,373.
	4	Dividends and inclusions (Schedule C, line 23)	4	15,306.
	5	Interest	5	
	6	Gross rents	6	537,582.
	7	Gross royalties	7	
	8	Capital gain net income (attach Schedule D (Form 1120))	8	
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	9	-14,445.
10	Other income (attach statement) SEE STATEMENT 2	10	1,542,899.	
11	Total income. Add lines 3 through 10	11	51,584,715.	
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (attach Form 1125-E)	12	1,341,613.
	13	Salaries and wages (less employment credits)	13	5,720,258.
	14	Repairs and maintenance	14	9,584,437.
	15	Bad debts	15	258,542.
	16	Rents	16	17,119.
	17	Taxes and licenses SEE STATEMENT 3	17	1,326,913.
	18	Interest (see instructions)	18	4,615,952.
	19	Charitable contributions SEE STATEMENT 4 AND SEE STATEMENT 5	19	272,139.
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	20	7,241,329.
	21	Depletion	21	
	22	Advertising	22	
	23	Pension, profit-sharing, etc., plans	23	2,874,182.
	24	Employee benefit programs	24	1,036,469.
	25	Reserved for future use	25	
	26	Other deductions (attach statement) SEE STATEMENT 6	26	10,587,037.
	27	Total deductions. Add lines 12 through 26	27	44,875,990.
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11	28	6,708,725.
	29a	Net operating loss deduction (see instructions)	29a	
b		Special deductions (Schedule C, line 24)	29b	7,653.
		c Add lines 29a and 29b	29c	7,653.
Tax, Refundable Credits, and Payments	30	Taxable income. Subtract line 29c from line 28. See instructions	30	6,701,072.
	31	Total tax (Schedule J, Part I, line 11)	31	1,406,968.
	32	2019 net 965 tax liability paid (Schedule J, Part II, line 12)	32	
	33	Total payments, credits, and section 965 net tax liability (Schedule J, Part III, line 23)	33	1,655,420.
	34	Estimated tax penalty. See instructions. Check if Form 2220 is attached <input checked="" type="checkbox"/>	34	
	35	Amount owed. If line 33 is smaller than the total of lines 31, 32, and 34, enter amount owed	35	0.
	36	Overpayment. If line 33 is larger than the total of lines 31, 32, and 34, enter amount overpaid	36	248,452.
37	Enter amount from line 36 you want: Credited to 2020 estimated tax 248,452. Refunded	37		

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			May the IRS discuss this return with the preparer shown below? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	Signature of officer _____ Date _____	CFO & TREASURER Title		

Paid Preparer Use Only	Print/Type preparer's name ANTHONY H. ANDERSON, CPA	Preparer's signature	Date 09/16/20	Check if self-employed <input checked="" type="checkbox"/>	PTIN P00185695
	Firm's name BAKER TILLY US, LLP	Firm's EIN 39-0859910	Firm's address 1650 MARKET STREET, SUITE 4500 PHILADELPHIA, PA 19103-7341	Phone no. 215.972.0701	

Schedule C Dividends, Inclusions, and Special Deductions (see instructions)	(a) Dividends and inclusions	(b) %	(c) Special deductions (a) x (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock) STMT 8	15,306.	50	7,653.
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		65	
3 Dividends on certain debt-financed stock of domestic and foreign corporations		see instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		23.3	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		26.7	
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs		50	
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs		65	
8 Dividends from wholly owned foreign subsidiaries		100	
9 Subtotal. Add lines 1 through 8 STMT 9	15,306.	see instructions	7,653.
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11 Dividends from affiliated group members		100	
12 Dividends from certain FSCs		100	
13 Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)		100	
14 Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)			
15 Section 965(a) inclusion		see instructions	
16a Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)		100	
b Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)			
c Other inclusions from CFCs under subpart F not included on line 15, 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)			
17 Global intangible Low-Taxed income (GILTI) (attach Form(s) 5471 and Form 8992)			
18 Gross-up for foreign taxes deemed paid			
19 IC -DISC and former DISC dividends not included on line 1, 2, or 3			
20 Other dividends			
21 Deduction for dividends paid on certain preferred stock of public utilities			
22 Section 250 deduction (attach Form 8993)			
23 Total dividends and inclusions. Add column (a), lines 9 through 20. Enter here and on page 1, line 4	15,306.		
24 Total special deductions. Add column (c), lines 9 through 22. Enter here and on page 1, line 29b			7,653.

Schedule J Tax Computation and Payment (see instructions)

Part I - Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))		
2	Income tax. See instructions	2	1,407,225.
3	Base erosion minimum tax amount (attach Form 8991)	3	
4	Add lines 2 and 3	4	1,407,225.
5a	Foreign tax credit (attach Form 1118)	5a	
b	Credit from Form 8834 (see instructions)	5b	
c	General business credit (attach Form 3800)	5c	257.
d	Credit for prior year minimum tax (attach Form 8827)	5d	
e	Bond credits from Form 8912	5e	
6	Total credits. Add lines 5a through 5e	6	257.
7	Subtract line 6 from line 4	7	1,406,968.
8	Personal holding company tax (attach Schedule PH (Form 1120))	8	
9a	Recapture of investment credit (attach Form 4255)	9a	
b	Recapture of low-income housing credit (attach Form 8611)	9b	
c	Interest due under the look-back method-completed long-term contracts (attach Form 8697)	9c	
d	Interest due under the look-back method-income forecast method (attach Form 8866)	9d	
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	
f	Other (see instructions - attach statement)	9f	
10	Total. Add lines 9a through 9f	10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31	11	1,406,968.

Part II - Section 965 Payments (see instructions)

12	2019 net 965 tax liability paid from Form 965-B, Part II, column (k), line 3. Enter here and on page 1, line 32	12	
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Part III - Payments, Refundable Credits, and Section 965 Net Tax Liability

13	2018 overpayment credited to 2019	13	
14	2019 estimated tax payments	14	1,655,420.
15	2019 refund applied for on Form 4466	15	()
16	Combine lines 13, 14, and 15	16	1,655,420.
17	Tax deposited with Form 7004	17	
18	Withholding (see instructions)	18	
19	Total payments. Add lines 16, 17, and 18	19	1,655,420.
20	Refundable credits from:		
a	Form 2439	20a	
b	Form 4136	20b	
c	Form 8827, line 5c	20c	
d	Other (attach statement - see instructions)	20d	
21	Total credits. Add lines 20a through 20d	21	
22	2019 net 965 tax liability from Form 965-B, Part I, column (d), line 3. See instructions	22	
23	Total payments, credits, and section 965 net tax liability. Add lines 19, 21, and 22. Enter here and on page 1, line 33	23	1,655,420.

Schedule K Other Information (see instructions)

1 Check accounting method: a Cash b Accrual c Other (specify) ▶ _____

2 See the instructions and enter the:

a Business activity code no. ▶ 221300

b Business activity ▶ WATER UTILITY

c Product or service ▶ WATER & WASTEWATER

3 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? **X**
 If "Yes," enter name and EIN of the parent corporation ▶ _____

4 At the end of the tax year:

a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G) **X**

b Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G) **X**

5 At the end of the tax year, did the corporation:

a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on **Form 851**, Affiliations Schedule? For rules of constructive ownership, see instructions **X**
 If "Yes," complete (i) through (iv) below.

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions **X**
 If "Yes," complete (i) through (iv) below.

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316 **X**
 If "Yes," file **Form 5452**, Corporate Report of Nondividend Distributions. See the instructions for Form 5452.
 If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.

7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock? **X**
 For rules of attribution, see section 318. If "Yes," enter:
 (a) Percentage owned ▶ _____ and (b) Owner's country ▶ _____
 (c) The corporation may have to file **Form 5472**, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ _____

8 Check this box if the corporation issued publicly offered debt instruments with original issue discount
 If checked, the corporation may have to file **Form 8281**, Information Return for Publicly Offered Original Issue Discount Instruments.

9 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ 121,168.

10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ _____

11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here
 If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.

12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a.) ▶ \$ _____

Schedule K Other Information (continued from page 4)

	Yes	No
13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000?		X
If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ► \$ _____		
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions		X
If "Yes," complete and attach Schedule UTP.		
15a Did the corporation make any payments in 2019 that would require it to file Form(s) 1099?	X	
b If "Yes," did or will the corporation file required Form(s) 1099?	X	
16 During this tax year, did the corporation have an 80%-or-more change in ownership, including a change due to redemption of its own stock?		X
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		X
18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?		X
19 During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?	X	
20 Is the corporation operating on a cooperative basis?		X
21 During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions		X
If "Yes," enter the total amount of the disallowed deductions ► \$ _____		
22 Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3))		X
If "Yes," complete and attach Form 8991.		
23 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		X
24 Does the corporation satisfy one or more of the following? See instructions		X
a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the corporation has business interest expense.		
c The corporation is a tax shelter and the corporation has business interest expense.		
If "Yes," to any, complete and attach Form 8990.		
25 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		X
If "Yes," enter amount from Form 8996, line 14 ► \$ _____		

Schedule L Balance Sheets per Books	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		1,852.		1,753.
2a Trade notes and accounts receivable	7,542,899.		7,001,898.	
b Less allowance for bad debts	(305,000.)	7,237,899.	(305,000.)	6,696,898.
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities				
6 Other current assets (att. stmt.) STMT 10		1,771,253.		2,685,453.
7 Loans to shareholders				
8 Mortgage and real estate loans				
9 Other investments (att. stmt.) STMT 11		59,724.		59,724.
10a Buildings and other depreciable assets	378,800,063.		399,269,189.	
b Less accumulated depreciation	(78,929,085.)	299,870,978.	(85,276,144.)	313,993,045.
11a Depletable assets				
b Less accumulated depletion	()		()	
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)				
b Less accumulated amortization	()		()	
14 Other assets (att. stmt.) STMT 12		36,199,133.		40,092,334.
15 Total assets		345,140,839.		363,529,207.
Liabilities and Shareholders' Equity				
16 Accounts payable		2,964,377.		3,390,828.
17 Mortgages, notes, bonds payable in less than 1 year		1,029,879.		6,500,000.
18 Other current liabilities (att. stmt.) STMT 13		6,846,772.		5,265,245.
19 Loans from shareholders				
20 Mortgages, notes, bonds payable in 1 year or more		93,328,301.		94,534,576.
21 Other liabilities (att. stmt.) STMT 14		114,776,336.		119,653,141.
22 Capital stock: a Preferred stock				
b Common stock	81,304,695.	81,304,695.	83,976,595.	83,976,595.
23 Additional paid-in capital				
24 Retained earnings - Appropriated (attach statement)				
25 Retained earnings - Unappropriated		44,890,479.		50,208,822.
26 Adjustments to shareholders' equity (attach statement)				
27 Less cost of treasury stock		()		()
28 Total liabilities and shareholders' equity		345,140,839.		363,529,207.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3. See instructions.

1 Net income (loss) per books		7 Income recorded on books this year not included on this return (itemize):	
2 Federal income tax per books		Tax-exempt interest \$ _____	
3 Excess of capital losses over capital gains		_____	
4 Income subject to tax not recorded on books this year (itemize): _____		8 Deductions on this return not charged against book income this year (itemize):	
5 Expenses recorded on books this year not deducted on this return (itemize):		a Depreciation \$ _____	
a Depreciation \$ _____		b Charitable contributions \$ _____	
b Charitable contributions \$ _____		_____	
c Travel and entertainment ... \$ _____		9 Add lines 7 and 8	
6 Add lines 1 through 5		10 Income (page 1, line 28) - line 6 less line 9	

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1 Balance at beginning of year	44,890,479.	5 Distributions: a Cash	9,083,720.
2 Net income (loss) per books	14,402,063.	b Stock	
3 Other increases (itemize): _____		c Property	
_____		6 Other decreases (itemize): _____	
_____		7 Add lines 5 and 6	9,083,720.
4 Add lines 1, 2, and 3	59,292,542.	8 Balance at end of year (line 4 less line 7)	50,208,822.

General Business Credit

▶ Go to www.irs.gov/Form3800 for instructions and the latest information.
 ▶ You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

THE YORK WATER COMPANY

Identifying number
 23-1242500

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)
 (See instructions and complete Part(s) III before Parts I and II.)

1	General business credit from line 2 of all Parts III with box A checked	1	257.
2	Passive activity credits from line 2 of all Parts III with box B checked	2	
3	Enter the applicable passive activity credits allowed for 2019. See instructions	3	
4	Carryforward of general business credit to 2019. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach	4	
5	Carryback of general business credit from 2020. Enter the amount from line 2 of Part III with box D checked	5	
6	Add lines 1, 3, 4, and 5	6	257.

Part II Allowable Credit

7	Regular tax before credits: <ul style="list-style-type: none"> Individuals. Enter the sum of the amounts from Form 1040 or 1040-SR, line 12a, and Schedule 2 (Form 1040 or 1040-SR), line 2, or the sum of the amounts from Form 1040-NR, lines 42 and 44 Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return 	7	1,407,225.
8	Alternative minimum tax: <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 11 Corporations. Enter -0- Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 	8	0.
9	Add lines 7 and 8	9	1,407,225.
10a	Foreign tax credit	10a	
b	Certain allowable credits (see instructions)	10b	
c	Add lines 10a and 10b	10c	
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	1,407,225.
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12	1,407,225.
13	Enter 25% (0.25) of the excess, if any, of line 12 over \$25,000. See instructions	13	345,556.
14	Tentative minimum tax: <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 9 Corporations. Enter -0- Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52 	14	
15	Enter the greater of line 13 or line 14	15	345,556.
16	Subtract line 15 from line 11. If zero or less, enter -0-	16	1,061,669.
17	Enter the smaller of line 6 or line 16 C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.	17	257.

LHA For Paperwork Reduction Act Notice, see separate instructions.

Part II Allowable Credit (continued)

Note: If you are not required to report any amounts on line 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (0.75). See instructions	18	
19	Enter the greater of line 13 or line 18	19	
20	Subtract line 19 from line 11. If zero or less, enter -0-	20	
21	Subtract line 17 from line 20. If zero or less, enter -0-	21	
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22	
23	Passive activity credit from line 3 of all Parts III with box B checked	23	
24	Enter the applicable passive activity credit allowed for 2019. See instructions	24	
25	Add lines 22 and 24	25	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	
27	Subtract line 13 from line 11. If zero or less, enter -0-	27	1,061,669.
28	Add lines 17 and 26	28	257.
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	1,061,412.
30	Enter the general business credit from line 5 of all Parts III with box A checked	30	
31	Reserved	31	
32	Passive activity credits from line 5 of all Parts III with box B checked	32	
33	Enter the applicable passive activity credits allowed for 2019. See instructions	33	
34	Carryforward of business credit to 2019. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach	34	
35	Carryback of business credit from 2020. Enter the amount from line 5 of Part III with box D checked. See instructions	35	
36	Add lines 30, 33, 34, and 35	36	
37	Enter the smaller of line 29 or line 36	37	0.
38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return. <ul style="list-style-type: none"> • Individuals. Schedule 3 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, line 51 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b 	38	257.

Name(s) shown on return

Identifying number

THE YORK WATER COMPANY

23-1242500

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. See instructions.

- A General Business Credit From a Non-Passive Activity
- B General Business Credit From a Passive Activity
- C General Business Credit Carryforwards
- D General Business Credit Carrybacks
- E Reserved
- F Reserved
- G Eligible Small Business Credit Carryforwards
- H Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III

(a) Description of credit	(b)	(c)
Note: On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.	If claiming the credit from a pass-through entity, enter the EIN	Enter the appropriate amount
1a Investment (Form 3468, Part II only) (attach Form 3468)	1a	257.
b Reserved	1b	
c Increasing research activities (Form 6765)	1c	
d Low-income housing (Form 8586, Part I only)	1d	
e Disabled access (Form 8826) (see instructions for limitation)	1e	
f Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	
g Indian employment (Form 8845)	1g	
h Orphan drug (Form 8820)	1h	
i New markets (Form 8874)	1i	
j Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j	
k Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k	
l Biodiesel and renewable diesel fuels (attach Form 8864)	1l	
m Low sulfur diesel fuel production (Form 8896)	1m	
n Distilled spirits (Form 8906)	1n	
o Nonconventional source fuel (carryforward only)	1o	
p Energy efficient home (Form 8908)	1p	
q Energy efficient appliance (carryforward only)	1q	
r Alternative motor vehicle (Form 8910)	1r	
s Alternative fuel vehicle refueling property (Form 8911)	1s	
t Enhanced oil recovery credit (Form 8830)	1t	
u Mine rescue team training (Form 8923)	1u	
v Agricultural chemicals security (carryforward only)	1v	
w Employer differential wage payments (Form 8932)	1w	
x Carbon oxide sequestration (Form 8933)	1x	
y Qualified plug-in electric drive motor vehicle (Form 8936)	1y	
z Qualified plug-in electric vehicle (carryforward only)	1z	
aa Employee retention (Form 5884-A)	1aa	
bb General credits from an electing large partnership (carryforward only)	1bb	
zz Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	1zz	
2 Add lines 1a through 1zz and enter here and on the applicable line of Part I	2	257.
3 Enter the amount from Form 8844 here and on the applicable line of Part II	3	
4a Investment (Form 3468, Part III) (attach Form 3468)	4a	
b Work opportunity (Form 5884)	4b	
c Biofuel producer (Form 6478)	4c	
d Low-income housing (Form 8586, Part II)	4d	
e Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	
f Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	
g Qualified railroad track maintenance (Form 8900)	4g	
h Small employer health insurance premiums (Form 8941)	4h	
i Increasing research activities (Form 6765)	4i	
j Employer credit for paid family and medical leave (Form 8994)	4j	
z Other	4z	
5 Add lines 4a through 4z and enter here and on the applicable line of Part II	5	
6 Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6	257.

**SCHEDULE B
(Form 1120)**

(Rev. December 2018)
Department of the Treasury
Internal Revenue Service

**Additional Information for
Schedule M-3 Filers**

▶ Attach to Form 1120.

▶ Go to www.irs.gov/Form1120 for the latest information.

OMB No. 1545-0123

Name THE YORK WATER COMPANY	Employer identification number (EIN) 23-1242500
---------------------------------------	---

	Yes	No
1 Does any amount reported on Schedule M-3 (Form 1120), Part II, line 9 or 10, column (d), reflect allocations to this corporation from a partnership of income, gain, loss, deduction, or credit that are disproportionate to this corporation's capital contribution to the partnership or its ratio for sharing other items of the partnership?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2 At any time during the tax year, did the corporation sell, exchange, or transfer any interest in an intangible asset to a related person as defined in section 267(b)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3 At any time during the tax year, did the corporation acquire any interest in an intangible asset from a related person as defined in section 267(b)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4a During the tax year, did the corporation enter into a cost-sharing arrangement with any related foreign party on whose behalf the corporation did not file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b At any time during the tax year, was the corporation a participant in a cost-sharing arrangement with any related foreign party on whose behalf the corporation did not file Form 5471?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5 At any time during the tax year, did the corporation make any change in accounting principle for financial accounting purposes? See instructions for the definition of "change in accounting principle"	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6 At any time during the tax year, did the corporation make any change in a method of accounting for U.S. income tax purposes?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7 At any time during the tax year, did the corporation own any voluntary employees' beneficiary association (VEBA) trusts that were used to hold funds designated for employee benefits?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 At any time during the tax year, did the corporation use an allocation method for indirect costs capitalized to self-constructed assets that varied from its financial method of accounting?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9 At any time during the tax year, did the corporation treat for tax purposes indirect costs, as defined in Regulations sections 1.263A-1(e)(3)(ii)(F), (G), and (H), as mixed-service costs, as defined in Regulations section 1.263A-1(e)(4)(ii)(C)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10 Did the corporation, under section 118 or 362(c) and the related regulations, take a return filing position characterizing any amount as a contribution to the capital of the corporation during the tax year by any nonshareholders? Amounts so characterized may include, without limitation, incentives, inducements, money, and property	<input type="checkbox"/>	<input checked="" type="checkbox"/>

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

Schedule B (Form 1120) (Rev. 12-2018)

Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More

OMB No. 1545-0123

▶ Attach to Form 1120 or 1120-C.

▶ Go to www.irs.gov/Form1120 for instructions and the latest information.

Name of corporation (common parent, if consolidated return) THE YORK WATER COMPANY	Employer identification number 23-1242500
Check applicable box(es): (1) <input checked="" type="checkbox"/> Non-consolidated return (2) <input type="checkbox"/> Consolidated return (Form 1120 only) (3) <input type="checkbox"/> Mixed 1120/L/PC group (4) <input type="checkbox"/> Dormant subsidiaries schedule attached	

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

1 a Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?

- Yes.** Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K.
 No. Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.

b Did the corporation prepare a certified audited non-tax-basis income statement for that period?

- Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement.
 No. Go to line 1c.

c Did the corporation prepare a non-tax-basis income statement for that period?

- Yes.** Complete lines 2a through 11 with respect to that income statement.
 No. Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.

2 a Enter the income statement period: Beginning 01/01/2019 Ending 12/31/2019

b Has the corporation's income statement been restated for the income statement period on line 2a?

- Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
 No.

c Has the corporation's income statement been restated for any of the five income statement periods immediately preceding the period on line 2a?

- Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
 No.

3 a Is any of the corporation's voting common stock publicly traded?

- Yes.**
 No. If "No," go to line 4a.

b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock

Y O R W

c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock

9 8 7 1 8 4 1 0 8

4 a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	14,402,063.
b Indicate accounting standard used for line 4a (see instructions): (1) <input checked="" type="checkbox"/> GAAP (2) <input type="checkbox"/> IFRS (3) <input type="checkbox"/> Statutory (4) <input type="checkbox"/> Tax-basis (5) <input type="checkbox"/> Other (specify) _____		
5 a Net income from nonincludible foreign entities (attach statement)	5a	()
b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	
6 a Net income from nonincludible U.S. entities (attach statement)	6a	()
b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	
7 a Net income (loss) of other includible foreign disregarded entities (attach statement)	7a	
b Net income (loss) of other includible U.S. disregarded entities (attach statement)	7b	
c Net income (loss) of other includible entities (attach statement)	7c	
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach stmt.)	8	
9 Adjustment to reconcile income statement period to tax year (attach statement)	9	
10 a Intercompany dividend adjustments to reconcile to line 11 (attach statement)	10a	
b Other statutory accounting adjustments to reconcile to line 11 (attach statement)	10b	
c Other adjustments to reconcile to amount on line 11 (attach statement)	10c	
11 Net income (loss) per income statement of includible corporations. Combine lines 4 through 10	11	14,402,063.

Note: Part I, line 11, must equal Part II, line 30, column (a), or Schedule M-1, line 1 (see instructions).

12 Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines.

	Total Assets	Total Liabilities
a Included on Part I, line 4	363,529,207.	229,343,790.
b Removed on Part I, line 5		
c Removed on Part I, line 6		
d Included on Part I, line 7		

Name of corporation (common parent, if consolidated return) THE YORK WATER COMPANY	Employer identification number 23-1242500
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120 group (7) <input type="checkbox"/> 1120 eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items (Attach statements for lines 1 through 12)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations				
2 Gross foreign dividends not previously taxed				
3 Subpart F, QEF, and similar inc inclusions				
4 Gross-up for foreign taxes deemed paid				
5 Gross foreign distributions previously taxed				
6 Income (loss) from equity method U.S. corporations				
7 U.S. dividends not eliminated in tax consolidation	15,306.			15,306.
8 Minority interest for includible corporations				
9 Income (loss) from U.S. partnerships STMT 15		-288.		-288.
10 Income (loss) from foreign partnerships				
11 Income (loss) from other pass-through entities				
12 Items relating to reportable transactions				
13 Interest income (see instructions)	121,168.		-121,168.	
14 Total accrual to cash adjustment				
15 Hedging transactions				
16 Mark-to-market income (loss)				
17 Cost of goods sold (see instructions)	()			()
18 Sale versus lease (for sellers and/or lessors)				
19 Section 481(a) adjustments				
20 Unearned/deferred revenue				
21 Income recognition from long-term contracts				
22 Original issue discount and other imputed interest				
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	-14,445.	14,445.		
b Gross capital gains from Schedule D, excluding amounts from pass-through entities				
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-14,445.		-14,445.
e Abandonment losses				
f Worthless stock losses (attach stmt.)				
g Other gain/loss on disposition of assets other than inventory				
24 Capital loss limitation and carryforward used				
25 Other income (loss) items with differences (attach stmt.) STMT 16	51,107,569.	-22,262.	-39,035.	51,046,272.
26 Total income (loss) items. Combine lines 1 through 25	51,229,598.	-22,550.	-160,203.	51,046,845.
27 Total expense/deduction items (from Part III, line 39)	-28,561,547.	-9,427,654.	1,917,069.	-36,072,132.
28 Other items with no differences STMT 17	-8,265,988.			-8,265,988.
29a Mixed groups, see instructions. All others, combine lines 26 through 28	14,402,063.	-9,450,204.	1,756,866.	6,708,725.
b PC insurance subgroup reconciliation totals				
c Life insurance subgroup reconciliation totals				
30 Reconciliation totals. Combine lines 29a through 29c	14,402,063.	-9,450,204.	1,756,866.	6,708,725.

Note: Line 30, column (a), must equal Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Name of corporation (common parent, if consolidated return) THE YORK WATER COMPANY		Employer identification number 23-1242500
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group		
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120 group (7) <input type="checkbox"/> 1120 eliminations		
Name of subsidiary (if consolidated return)		Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return - Expense/Deduction Items (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	1,147,736.		-1,147,736.	
2 U.S. deferred income tax expense	475,232.		-475,232.	
3 State and local current income tax expense	-36,493.	145,589.		109,096.
4 State and local deferred income tax expense	205,284.		-205,284.	
5 Foreign current income tax expense (other than foreign withholding taxes)				
6 Foreign deferred income tax expense				
7 Foreign withholding taxes				
8 Interest expense (see instructions)	4,615,952.			4,615,952.
9 Stock option expense				
10 Other equity-based compensation				
11 Meals and entertainment STMT 19	15,269.		-7,634.	7,635.
12 Fines and penalties STMT 20	145.		-145.	
13 Judgments, damages, awards, and similar costs				
14 Parachute payments				
15 Compensation with section 162(m) limitation				
16 Pension and profit-sharing	2,874,182.			2,874,182.
17 Other post-retirement benefits STMT 21		-26,491.		-26,491.
18 Deferred compensation STMT 22	669,520.	-460,519.	-30,787.	178,214.
19 Charitable contribution of cash and tangible property STMT 23	272,139.			272,139.
20 Charitable contribution of intangible property				
21 Charitable contribution limitation/carryforward				
22 Domestic production activities deduction (see instrs.)				
23 Current year acquisition or reorganization investment banking fees				
24 Current year acquisition or reorganization legal and accounting fees				
25 Current year acquisition/reorganization other costs				
26 Amortization/impairment of goodwill				
27 Amortization of acquisition, reorganization, and start-up costs				
28 Other amortization or impairment write-offs	167,368.	19,503.	-17,390.	169,481.
29 Reserved				
30 Depletion				
31 Depreciation	7,774,483.	-533,154.		7,241,329.
32 Bad debt expense STMT 24	258,542.			258,542.
33 Corporate owned life insurance premiums Purchase versus lease				
34 (for purchasers and/or lessees)				
35 Research and development costs				
36 Section 118 exclusion (att. stmt.)				
37 Section 162(r) - FDIC premiums paid by certain large financial institutions (see instructions)				
38 Other expense/deduction items with differences (attach stmt.) STMT 25	10,122,188.	10,282,726.	-32,861.	20,372,053.
39 Total expense/deduction items. Combine lines 1 through 38. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	28,561,547.	9,427,654.	-1,917,069.	36,072,132.

Underpayment of Estimated Tax by Corporations

Department of the Treasury
Internal Revenue Service

▶ Attach to the corporation's tax return.

▶ Go to www.irs.gov/Form2220 for instructions and the latest information.

2019

Name THE YORK WATER COMPANY	Employer identification number 23-1242500
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Note: Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

Part I Required Annual Payment			
1 Total tax (see instructions)		1	1,406,968.
2 a Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	2a		
b Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method	2b		
c Credit for federal tax paid on fuels (see instructions)	2c		
d Total. Add lines 2a through 2c		2d	
3 Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation does not owe the penalty		3	1,406,968.
4 Enter the tax shown on the corporation's 2018 income tax return. See instructions. Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5		4	1,991,447.
5 Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3		5	1,406,968.

Part II Reasons for Filing - Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it does not owe a penalty. See instructions.

6	<input type="checkbox"/>	The corporation is using the adjusted seasonal installment method.
7	<input checked="" type="checkbox"/>	The corporation is using the annualized income installment method.
8	<input checked="" type="checkbox"/>	The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring the Underpayment					
		(a)	(b)	(c)	(d)
9 Installment due dates. Enter in columns (a) through (d) the 15th day of the 4th (Form 990-PF filers: Use 5th month), 6th, 9th, and 12th months of the corporation's tax year	9	04/15/2019	06/17/2019	09/16/2019	12/16/2019
10 Required installments. If the box on line 6 and/or line 7 above is checked, enter the amounts from Sch A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column	10	351,742.	351,742.	351,742.	351,742.
11 Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 11 on line 15. See instructions	11	497,872.	607,848.	549,700.	
Complete lines 12 through 18 of one column before going to the next column.					
12 Enter amount, if any, from line 18 of the preceding column	12		146,130.	402,236.	600,194.
13 Add lines 11 and 12	13		753,978.	951,936.	600,194.
14 Add amounts on lines 16 and 17 of the preceding column	14				
15 Subtract line 14 from line 13. If zero or less, enter -0-	15	497,872.	753,978.	951,936.	600,194.
16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-	16				
17 Underpayment. If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	17				
18 Overpayment. If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column	18	146,130.	402,236.	600,194.	

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17 - no penalty is owed.

Part IV Figuring the Penalty

	(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. (C corporations with tax years ending June 30 and S corporations: Use 3rd month instead of 4th month. Form 990-PF and Form 990-T filers: Use 5th month instead of 4th month.) See instructions	19			
20 Number of days from due date of installment on line 9 to the date shown on line 19	20			
21 Number of days on line 20 after 4/15/2019 and before 7/1/2019	21			
22 Underpayment on line 17 x $\frac{\text{Number of days on line 21} \times 6\% (0.06)}{365}$...	22 \$	\$	\$	\$
23 Number of days on line 20 after 06/30/2019 and before 10/1/2019 ...	23			
24 Underpayment on line 17 x $\frac{\text{Number of days on line 23} \times 5\% (0.05)}{365}$...	24 \$	\$	\$	\$
25 Number of days on line 20 after 9/30/2019 and before 1/1/2020	25			
26 Underpayment on line 17 x $\frac{\text{Number of days on line 25} \times 5\% (0.05)}{365}$...	26 \$	\$	\$	\$
27 Number of days on line 20 after 12/31/2019 and before 4/1/2020 ...	27			
28 Underpayment on line 17 x $\frac{\text{Number of days on line 27} \times 5\% (0.05)}{366}$...	28 \$	\$	\$	\$
29 Number of days on line 20 after 3/31/2020 and before 7/1/2020	29			
30 Underpayment on line 17 x $\frac{\text{Number of days on line 29} \times \%}{366}$	30 \$	\$	\$	\$
31 Number of days on line 20 after 6/30/2020 and before 10/1/2020 ...	31			
32 Underpayment on line 17 x $\frac{\text{Number of days on line 31} \times \%}{366}$	32 \$	\$	\$	\$
33 Number of days on line 20 after 9/30/2020 and before 1/1/2021	33			
34 Underpayment on line 17 x $\frac{\text{Number of days on line 33} \times \%}{366}$	34 \$	\$	\$	\$
35 Number of days on line 20 after 12/31/2020 and before 3/16/2021 ...	35			
36 Underpayment on line 17 x $\frac{\text{Number of days on line 35} \times \%}{365}$	36 \$	\$	\$	\$
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37 \$	\$	\$	\$
38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns	38 \$			0.

* Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at www.irs.gov. You can also call 1-800-829-4933 to get interest rate information.

Schedule A Adjusted Seasonal Installment Method and Annualized Income Installment Method

See instructions.

Form 1120-S filers: For lines 1, 2, 3, and 21, "taxable income" refers to excess net passive income or the amount on which tax is imposed under section 1374(a), whichever applies.

Part I Adjusted Seasonal Installment Method

Caution: Use this method only if the base period percentage for any 6 consecutive months is at least 70%. See instructions.

Table with 5 columns: (a) First 3 months, (b) First 5 months, (c) First 8 months, (d) First 11 months. Rows include taxable income for various periods (1a-1c), calculations for each period (2, 3a-3c, 4-6), and final tax calculations (7-19).

Part II Annualized Income Installment Method

		(a)	(b)	(c)	(d)
		First <u>3</u> months	First <u>3</u> months	First <u>6</u> months	First <u>9</u> months
20 Annualization periods (see instructions)	20				
21 Enter taxable income for each annualization period. See instructions for the treatment of extraordinary items	21	2,632,666.	2,632,666.	5,255,302.	5,345,852.
22 Annualization amounts (see instructions)	22	4	4.0	2.000000	1.333330
23a Annualized taxable income. Multiply line 21 by line 22	23a	10,530,664.	10,530,664.	10,510,604.	7,127,785.
b Extraordinary items (see instructions)	23b				
c Add lines 23a and 23b	23c	10,530,664.	10,530,664.	10,510,604.	7,127,785.
24 Figure the tax on the amount on line 23c using the instructions for Form 1120, Schedule J, line 2, or comparable line of corporation's return	24	2,211,439.	2,211,439.	2,207,227.	1,496,835.
25 Enter any alternative minimum tax (trusts only) for each payment period (see instructions)	25				
26 Enter any other taxes for each payment period. See instr.	26				
27 Total tax. Add lines 24 through 26	27	2,211,439.	2,211,439.	2,207,227.	1,496,835.
28 For each period, enter the same type of credits as allowed on Form 2220, lines 1 and 2c. See instructions	28				
29 Total tax after credits. Subtract line 28 from line 27. If zero or less, enter -0-	29	2,211,439.	2,211,439.	2,207,227.	1,496,835.
30 Applicable percentage	30	25%	50%	75%	100%
31 Multiply line 29 by line 30	31	552,860.	1,105,720.	1,655,420.	1,496,835.

Part III Required Installments

		1st installment	2nd installment	3rd installment	4th installment
Note: Complete lines 32 through 38 of one column before completing the next column.					
32 If only Part I or Part II is completed, enter the amount in each column from line 19 or line 31. If both parts are completed, enter the smaller of the amounts in each column from line 19 or line 31	32	552,860.	1,105,720.	1,655,420.	1,496,835.
33 Add the amounts in all preceding columns of line 38. See instructions	33		351,742.	703,484.	1,055,226.
34 Adjusted seasonal or annualized income installments. Subtract line 33 from line 32. If zero or less, enter -0-	34	552,860.	753,978.	951,936.	441,609.
35 Enter 25% (0.25) of line 5 on page 1 of Form 2220 in each column. Note: "Large corporations," see the instructions for line 10 for the amounts to enter	35	351,742.	351,742.	351,742.	351,742.
36 Subtract line 38 of the preceding column from line 37 of the preceding column	36				
37 Add lines 35 and 36	37	351,742.	351,742.	351,742.	351,742.
38 Required installments. Enter the smaller of line 34 or line 37 here and on page 1 of Form 2220, line 10. See instructions	38	351,742.	351,742.	351,742.	351,742.

Investment Credit

▶ **Attach to your tax return.**

▶ **Go to www.irs.gov/Form3468 for instructions and the latest information.**

Identifying number

23-1242500

THE YORK WATER COMPANY

Part I Information Regarding the Election To Treat the Lessee as the Purchaser of Investment Credit Property

If you are claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4, 1990) election, provide the following information. If you acquired more than one property as a lessee, attach a statement showing the information below.

- 1 Name of lessor _____
- 2 Address of lessor _____
- 3 Description of property _____
- 4 Amount for which you were treated as having acquired the property ▶ \$ _____

Part II Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, and Qualifying Advanced Energy Project Credit

<p>5 Qualifying advanced coal project credit (see instructions):</p> <p>a Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) \$ _____ x 20% (0.20) 5a </p> <p>b Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) \$ _____ x 15% (0.15) 5b </p> <p>c Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) \$ _____ x 30% (0.30) 5c </p> <p>d Total. Add lines 5a, 5b, and 5c 5d </p>		
<p>6 Qualifying gasification project credit (see instructions):</p> <p>a Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions \$ _____ x 30% (0.30) 6a </p> <p>b Qualified investment in property other than in a above placed in service during the tax year \$ _____ x 20% (0.20) 6b </p> <p>c Total. Add lines 6a and 6b 6c </p>		
<p>7 Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year \$ _____ x 30% (0.30) 7 </p>		
<p>8 Reserved for future use 8 </p>		
<p>9 Enter the applicable unused investment credit from cooperatives (see instructions) 9 </p>		
<p>10 Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, Part III, line 1a 10 </p>		257.

LHA **For Paperwork Reduction Act Notice, see separate instructions.**

Part III Rehabilitation Credit and Energy Credit

<p>11 Rehabilitation credit (see instructions for requirements that must be met):</p> <p>a Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note: This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent <input type="checkbox"/></p> <p>b Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____</p> <p>c Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$ _____</p> <p>d Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above \$ _____ Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:</p> <p>e Pre-1936 buildings under the transition rule (see instructions) \$ _____ x 10% (0.10)</p> <p>f Certified historic structures under the transition rule (see instructions) ... \$ _____ x 20% (0.20)</p> <p>g Certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule (see instructions) \$ _____ x 4% (0.04) Note: This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service. For properties identified on line 11f or 11g, complete lines 11h and 11i.</p> <p>h Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)</p> <p>i Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)</p>			
<p>12 Energy credit:</p> <p>a Basis of property using geothermal energy placed in service during the tax year (see instructions) \$ _____ x 10% (0.10)</p> <p>b Basis of property using solar illumination or solar energy placed in service during the tax year that is attributable to periods after December 31, 2005, and the construction of which began before 2020 (see instructions) \$ _____ x 30% (0.30)</p> <p>c Basis of property using solar illumination or solar energy placed in service during the tax year and the construction of which began in 2020 (see instructions) \$ _____ x 26% (0.26) Qualified fuel cell property (see instructions):</p> <p>d Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 \$ _____ x 30% (0.30)</p> <p>e Applicable kilowatt capacity of property on line 12d (see instructions) <input type="checkbox"/> _____ x \$1,000</p> <p>f Enter the lesser of line 12d or line 12e</p> <p>g Basis of property placed in service during the tax year that is attributable to periods after October 3, 2008, and the construction of which began before 2020 \$ _____ x 30% (0.30)</p> <p>h Applicable kilowatt capacity of property on line 12g (see instructions) <input type="checkbox"/> _____ x \$3,000</p> <p>i Enter the lesser of line 12g or line 12h</p> <p>j Basis of property placed in service during the tax year and the construction of which began in 2020 \$ _____ x 26% (0.26)</p> <p>k Applicable kilowatt capacity of property on line 12j (see instructions) <input type="checkbox"/> _____ x \$3,000</p> <p>l Enter the lesser of line 12j or line 12k</p> <p>Qualified microturbine property (see instructions):</p> <p>m Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 \$ _____ x 10% (0.10)</p> <p>n Kilowatt capacity of property on line 12m <input type="checkbox"/> _____ x \$200</p> <p>o Enter the lesser of line 12m or line 12n</p>			

Part III Rehabilitation Credit and Energy Credit (continued)

Combined heat and power system property (see instructions): Caution: You can't claim this credit if the electrical capacity of the property is more than 50 megawatts or has a mechanical energy capacity of more than 67,000 horsepower or an equivalent combination of electrical and mechanical energy capabilities.		
p	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ x 10% (0.10)	12p
q	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12q
r	Multiply line 12p by line 12q Qualified small wind energy property (see instructions):	12r
s	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 \$ _____ x 30% (0.30)	12s
t	Enter the smaller of line 12s or \$4,000	12t
u	Basis of property placed in service during the tax year that is attributable to periods after December 31, 2008, and the construction of which began before 2020 \$ _____ x 30% (0.30)	12u
v	Basis of property placed in service during the tax year and the construction of which began in 2020 \$ _____ x 26% (0.26)	12v
Geothermal heat pump systems (see instructions):		
w	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ x 10% (0.10)	12w
Qualified investment credit facility property (see instructions):		
x	Basis of property the construction of which began before 2021 (other than wind facility property and the construction of which began after 2016) placed in service during the tax year \$ _____ x 30% (0.30)	12x
y	Basis of wind facility property placed in service during the tax year and the construction of which began during 2017 \$ _____ x 24% (0.24)	12y
z	Basis of wind facility property placed in service during the tax year and the construction of which began during 2018 or 2020 \$ _____ x 18% (0.18)	12z
aa	Basis of wind facility property placed in service during the tax year and the construction of which began during 2019 \$ _____ x 12% (0.12)	12aa
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13
14	Add lines 11e, 11f, 11g, 12a, 12b, 12c, 12f, 12i, 12l, 12o, 12r, 12t, 12u, 12v, 12w, 12x, 12y, 12z, 12aa and 13. Report this amount on Form 3800, Part III, line 4a	14

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property) **OTHER**

OMB No. 1545-0172

2019
Attachment
Sequence No. **179**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.
▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return THE YORK WATER COMPANY	Business or activity to which this form relates OTHER DEPRECIATION	Identifying number 23-1242500
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Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	1,020,000.
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	2,550,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2018 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13 Carryover of disallowed deduction to 2020. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	1,783,094.

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2019	17	5,080,284.
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	<input checked="" type="checkbox"/>	

Section B - Assets Placed in Service During 2019 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		611,900.	3YR	SL	SL	65,540.
b 5-year property		466,655.	5YR	HY	200DB	93,331.
c 7-year property		69,166.	7YR	HY	200DB	9,881.
d 10-year property		30,843.	10YR	SL	SL	3,084.
e 15-year property		1,513,073.	15YR	HY	150DB	75,654.
f 20-year property						
g 25-year property		6,501,732.	25 yrs.	SL	S/L	130,035.
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	SEE STATEMENT 27		39 yrs.	MM	S/L	426.
	/			MM	S/L	

Section C - Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System

20a Class life					S/L
b 12-year			12 yrs.		S/L
c 30-year	/		30 yrs.	MM	S/L
d 40-year	/		40 yrs.	MM	S/L

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	7,241,329.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? **Yes** **No** **24b** If "Yes," is the evidence written? **Yes** **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use							25	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2019 tax year:					
SEE STATEMENT 28					5,453.
43 Amortization of costs that began before your 2019 tax year				43	164,028.
44 Total. Add amounts in column (f). See the instructions for where to report				44	169,481.

Sales of Business Property
 (Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

▶ Attach to your tax return.
 ▶ Go to www.irs.gov/Form4797 for instructions and the latest information.

Name(s) shown on return THE YORK WATER COMPANY	Identifying number 23-1242500
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1 Enter the gross proceeds from sales or exchanges reported to you for 2019 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions 1

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft - Most Property Held More Than 1 Year (see instructions)

(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
2 LAND	013107	062819	26,507.		40,952.	-14,445.

3 Gain, if any, from Form 4684, line 39	3	
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	
6 Gain, if any, from line 32, from other than casualty or theft	6	
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows	7	-14,445.
<p>Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.</p> <p>Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.</p>		
8 Nonrecaptured net section 1231 losses from prior years. See instructions	8	
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions	9	

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

11 Loss, if any, from line 7	11	(14,445.)
12 Gain, if any, from line 7 or amount from line 8, if applicable	12	
13 Gain, if any, from line 31	13	
14 Net gain or (loss) from Form 4684, lines 31 and 38a	14	
15 Ordinary gain from installment sales from Form 6252, line 25 or 36	15	
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	
17 Combine lines 10 through 16	17	-14,445.
<p>18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.</p> <p>a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040 or Form 1040-SR), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions</p> <p>b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040 or Form 1040-SR), Part I, line 4</p>		
	18a	
	18b	

LHA For Paperwork Reduction Act Notice, see separate instructions.

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A		
B		
C		
D		

These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20			
21	Cost or other basis plus expense of sale	21			
22	Depreciation (or depletion) allowed or allowable	22			
23	Adjusted basis. Subtract line 22 from line 21	23			
24	Total gain. Subtract line 23 from line 20	24			
25	If section 1245 property:				
a	Depreciation allowed or allowable from line 22	25a			
b	Enter the smaller of line 24 or 25a	25b			
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
a	Additional depreciation after 1975	26a			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c			
d	Additional depreciation after 1969 and before 1976	26d			
e	Enter the smaller of line 26c or 26d	26e			
f	Section 291 amount (corporations only)	26f			
g	Add lines 26b, 26e, and 26f	26g			
27	If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.				
a	Soil, water, and land clearing expenses	27a			
b	Line 27a multiplied by applicable percentage	27b			
c	Enter the smaller of line 24 or 27b	27c			
28	If section 1254 property:				
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion	28a			
b	Enter the smaller of line 24 or 28a	28b			
29	If section 1255 property:				
a	Applicable percentage of payments excluded from income under section 126	29a			
b	Enter the smaller of line 24 or 29a	29b			

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less

(see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33
34	Recomputed depreciation. See instructions	34
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35

Asset Acquisition Statement
Under Section 1060

▶ Attach to your income tax return.

▶ Information about Form 8594 and its separate instructions is at www.irs.gov/form8594

Name as shown on return THE YORK WATER COMPANY	Identifying number as shown on return 23-1242500
--	--

Check the box that identifies you:
 Purchaser Seller

Part I General Information

1 Name of other party to the transaction JACOBUS BOROUGH	Other party's identifying number 23-2777911
--	---

Address (number, street, and room or suite no.)
126 N. CHERRY LANE

City or town, state, and ZIP code
JACOBUS, PA 17407-1000

2 Date of sale 08/29/19	3 Total sales price (consideration) 2,111,615.
-----------------------------------	--

Part II Original Statement of Assets Transferred

4 Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	\$	\$
Class II	\$	\$
Class III	\$	\$
Class IV	\$	\$
Class V	\$ 2,111,615.	\$ 2,111,615.
Class VI and VII	\$	\$
Total	\$ 2,111,615.	\$ 2,111,615.

5 Did the purchaser and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties? Yes No

If "Yes," are the aggregate fair market values (FMV) listed for each of asset Classes I, II, III, IV, V, VI, and VII the amounts agreed upon in your sales contract or in a separate written document? Yes No

6 In the purchase of the group of assets (or stock), did the purchaser also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)? Yes No

If "Yes," attach a statement that specifies (a) the type of agreement and (b) the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See instructions.

Supplemental Attachment to Schedule M-3

OMB No. 1545-0123

▶ Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120-S.
 ▶ Go to www.irs.gov/Form1120 for the latest information.

Name of common parent THE YORK WATER COMPANY	Employer identification number 23-1242500
Name of subsidiary	Employer identification number

Part I Cost of Goods Sold

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 Amounts attributable to cost flow assumptions				
2 Amounts attributable to:				
a Stock option expense				
b Other equity-based compensation				
c Meals and entertainment				
d Parachute payments				
e Compensation with section 162(m) limitation				
f Pension and profit sharing				
g Other post-retirement benefits				
h Deferred compensation				
i Reserved				
j Amortization				
k Depletion				
l Depreciation				
m Corporate-owned life insurance premiums ...				
n Other section 263A costs				
3 Inventory shrinkage accruals				
4 Excess inventory and obsolescence reserves				
5 Lower of cost or market write-downs				
6 Other items with differences (attach statement)				
7 Other items with no differences				
8 Total cost of goods sold. Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions ...				

LHA For Paperwork Reduction Act Notice, see instructions.

Form **8916-A** (Rev. 11-2019)

Part II Interest Income

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income STMT 29	121,168.		-121,168.	
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4a	Intercompany interest income - From outside tax affiliated group				
4b	Intercompany interest income - From tax affiliated group				
5	Other interest income				
6	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	121,168.		-121,168.	

Part III Interest Expense

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities				
2	Lease/purchase interest expense				
3a	Intercompany interest expense - Paid to outside tax affiliated group				
3b	Intercompany interest expense - Paid to tax affiliated group				
4	Other interest expense STMT 30	4,615,952.			4,615,952.
5	Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	4,615,952.			4,615,952.

Report of Employer-Owned Life Insurance Contracts

▶ **Attach to the policyholder's tax return. See instructions.**
 ▶ **Go to www.irs.gov/Form8925 for the latest information.**

Name(s) shown on return THE YORK WATER COMPANY	Identifying number 23-1242500
Name of policyholder, if different from above THE YORK WATER COMPANY	Identifying number, if different from above 23-1242500

Type of business
WATER UTILITY

1 Enter the number of employees the policyholder had at the end of the tax year	1	117.
2 Enter the number of employees included on line 1 who were insured at the end of the tax year under the policyholder's employer-owned life insurance contract(s) issued after August 17, 2006. See <i>Section 1035 exchanges</i> for an exception	2	19.
3 Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2	3	8,849,550.
4a Does the policyholder have a valid consent for each employee included on line 2? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
b If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	4b	

Section 1.263(a)-1(f) De Minimis Safe Harbor Election

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

Employer Identification Number: 23-1242500

For the Year Ending December 31, 2019

The York Water Company is making the de minimis safe harbor election under Reg. Sec. 1.263(a)-1(f).

INVESTMENT TAX CREDIT (FORM 3468)

QUALIFYING PROPERTY FOR THE INVESTMENT TAX CREDIT ON FORM 3468 REPRESENTS REFUNDS OF ADVANCES FOR CONSTRUCTION OF PROPERTY PLACED IN SERVICE PRIOR TO 1986. ACCORDINGLY, ITC IS BEING CLAIMED AT THE APPLICABLE RATES FOR THE YEARS IN WHICH THE PROPERTY WAS PLACED IN SERVICE.

FORM 1120

OTHER INCOME

STATEMENT 2

DESCRIPTION

AMOUNT

TAXABLE CIAC & CUSTOMER ADVANCES

1,542,899.

TOTAL TO FORM 1120, LINE 10

1,542,899.

FORM 1120

TAXES AND LICENSES

STATEMENT 3

DESCRIPTION

AMOUNT

PAYROLL TAXES

609,964.

TAXES - OTHER

607,853.

PENNSYLVANIA TAXES - BASED ON INCOME

109,096.

TOTAL TO FORM 1120, LINE 17

1,326,913.

CURRENT YEAR CONTRIBUTIONS

STATEMENT 4

DESCRIPTION

AMOUNT

CASH CHARITABLE CONTRIBUTIONS (50%)

272,139.

TOTAL CURRENT YEAR CONTRIBUTIONS

272,139.

CONTRIBUTIONS

STATEMENT 5

CURRENT YEAR CONTRIBUTIONS:

QUALIFIED CONTRIBUTIONS SUBJECT TO 100% LIMIT	
QUALIFIED CONTRIBUTIONS SUBJECT TO 25% LIMIT	
FOOD INVENTORY CONTRIBUTIONS SUBJECT TO 25% LIMIT	
FOOD INVENTORY CONTRIBUTIONS SUBJECT TO 15% LIMIT	
QUALIFIED CONTRIBUTIONS SUBJECT TO 10% LIMIT	272,139

CONTRIBUTION SUBJECT TO LIMITATION:

CARRYOVER OF PRIOR YEARS UNUSED CONTRIBUTIONS

FOR TAX YEAR 2014	
FOR TAX YEAR 2015	
FOR TAX YEAR 2016	
FOR TAX YEAR 2017	
FOR TAX YEAR 2018	

TOTAL CARRYOVER

CURRENT YEAR CONTRIBUTIONS

272,139

TOTAL CONTRIBUTIONS AVAILABLE

272,139

TAXABLE INCOME LIMITATION AS ADJUSTED

698,086

EXCESS CONTRIBUTIONS

0

ALLOWABLE CONTRIBUTIONS DEDUCTION

272,139

TOTAL CONTRIBUTION DEDUCTION

272,139

FORM 1120

OTHER DEDUCTIONS

STATEMENT 6

DESCRIPTION	AMOUNT
AMORTIZATION	169,481.
CHEMICALS	580,250.
COMMUNICATION EXPENSES	147,969.
COMPUTER EXPENSE	233,909.
COST OF REMOVAL NET OF SALVAGE	1,541,012.
DEFERRED COMPENSATION EXPENSE	178,214.
DEFERRED RATE CASE EXPENSE	-85,630.
DEFERRED SERVICE LINE EXPENSE	640,516.
DIRECTOR'S FEES	330,440.
DUES AND SUBSCRIPTIONS	2,300.
FUEL	18,270.
INSURANCE	837,932.
LODGING	6,977.
LOSSES AND DEDUCTIONS FROM PASSTHROUGH ENTITIES	288.
MAILINGS	303,435.
MEALS	7,635.
MEMBERSHIP FEES	75,520.
MISCELLANEOUS EXPENSE	333,579.
NON-DEDUCTIBLE POST RETIREMENT BENEFITS	-26,491.
O/H ALLOCATION - ADMINISTRATIVE AND GENERAL	-669,626.
OFFICE SUPPLIES & EXPENSES	107,961.
OPERATION	1,283,616.
PREPAID EXPENSE DEDUCTION UNDER SEC. 1.263(A)-4(F)	44,878.
PROFESSIONAL SERVICES	316,197.
PURCHASED POWER	1,252,743.
REGISTRATION FEES	11,169.
STATE CREDIT CONTRIBUTIONS	487,500.
STOCKHOLDERS EXPENSES - ADMINISTRATIVE & GENERAL	226,482.
TRANSPORTATION EXPENSE	359,085.
TRAVEL	5,412.
TRUSTEE AND BANK FEES	637,770.
UNAMORTIZED DEBT ISSUANCE COSTS	1,214,831.
UNIFORMS	13,413.
TOTAL TO FORM 1120, LINE 26	10,587,037.

LOSSES AND DEDUCTIONS FROM PASSTHROUGH ENTITIES STATEMENT 7

NAME AND ADDRESS	EMPLOYER ID	AMOUNT
KEYSTONE BENEFITS PARTNERS LLC 2555 KINGSTON ROAD SUITE 100 YORK, PA 17402	90-0346750	288.
TOTAL		288.

THE YORK WATER COMPANY

23-1242500

SCHEDULE C DOMESTIC DIVIDENDS SUBJECT TO 50% DEDUCTION STATEMENT 8

DESCRIPTION

AMOUNT

THE COLUMBIA WATER COMPANY

15,306.

TOTAL TO SCHEDULE C, LINE 1

15,306.

DIVIDEND DEDUCTION WORKSHEET

STATEMENT 9

1. REFIGURE TAXABLE INCOME BEFORE NOL AND SPECIAL DEDUCTIONS. .	6,708,725
2. COMPLETE LINES 10, 11 AND 12, COLUMN (C), AND ENTER THE TOTAL HERE	
3. SUBTRACT LINE 2 FROM LINE 1	6,708,725
4. MULTIPLY LINE 3 BY 65%	4,360,671
5. ADD LINES 2, 5, 7, AND 8, COLUMN (C), AND THE PART OF THE DEDUCTION ON LINE 3, COLUMN (C), THAT IS ATTRIBUTABLE TO DIVIDENDS FROM 20%-OR-MORE-OWNED CORPORATIONS	
6. ENTER THE SMALLER OF LINE 4 OR 5. IF LINE 5 IS GREATER THAN LINE 4, STOP HERE; ENTER THE AMOUNT FROM LINE 6 ON LINE 9, COLUMN (C), AND DO NOT COMPLETE THE REST OF THIS WORKSHEET .	
7. ENTER THE TOTAL AMOUNT OF DIVIDENDS FROM 20%-OR-MORE-OWNED CORPORATIONS INCLUDED ON LINES 2, 3, 5, 7 AND 8, COLUMN (A).	
8. SUBTRACT LINE 7 FROM LINE 3	6,708,725
9. MULTIPLY LINE 8 BY 50%	3,354,363
10. SUBTRACT LINE 5 ABOVE FROM LINE 9, COLUMN (C).	7,653
11. ENTER THE SMALLER OF LINE 9 OR LINE 10	7,653
12. DIVIDENDS-RECEIVED DEDUCTION AFTER LIMITATION (SEC. 246(B)). ADD LINES 6 AND 11. ENTER THE RESULT ON LINE 9, COLUMN (C) .	7,653

SCHEDULE L

OTHER CURRENT ASSETS

STATEMENT 10

DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
INCOME TAX RECEIVABLE	0.	547,175.
MATERIALS AND SUPPLIES	875,569.	1,006,802.
PREPAID EXPENSES	895,684.	1,131,476.
TOTAL TO SCHEDULE L, LINE 6	1,771,253.	2,685,453.

SCHEDULE L

OTHER INVESTMENTS

STATEMENT 11

DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
OTHER INVESTMENTS	59,724.	59,724.
TOTAL TO SCHEDULE L, LINE 9	59,724.	59,724.

SCHEDULE L	OTHER ASSETS	STATEMENT 12
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
DEFERRED REGULATORY ASSETS	32,353,285.	34,189,222.
NOTES RECEIVABLE	255,481.	255,481.
OTHER ASSETS	3,590,367.	3,828,882.
PREPAID PENSION COST	0.	1,818,749.
TOTAL TO SCHEDULE L, LINE 14	<u>36,199,133.</u>	<u>40,092,334.</u>

SCHEDULE L	OTHER CURRENT LIABILITIES	STATEMENT 13
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
ACCRUED INCOME TAXES	150,191.	0.
ACCRUED INTEREST	992,315.	914,168.
ACCRUED TAXES	12,914.	13,287.
DIVIDENDS PAYABLE	1,999,344.	2,095,968.
OTHER ACCRUED EXPENSES	1,523,495.	1,571,579.
OTHER DEFERRED CREDITS	2,103,552.	608,885.
PAYROLL TAXES AND BENEFITS WITHHELD	64,961.	61,358.
TOTAL TO SCHEDULE L, LINE 18	<u>6,846,772.</u>	<u>5,265,245.</u>

SCHEDULE L	OTHER LIABILITIES	STATEMENT 14
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
CONTRIBUTIONS IN AID OF CONSTRUCTION	39,725,069.	40,028,607.
CUSTOMERS' ADVANCES FOR CONSTRUCTION	6,849,140.	7,843,765.
DEFERRED EMPLOYEE BENEFITS	4,715,144.	4,317,937.
DEFERRED INCOME TAXES	36,962,200.	40,425,610.
OTHER DEFERRED CREDITS	26,524,783.	27,037,222.
TOTAL TO SCHEDULE L, LINE 21	<u>114,776,336.</u>	<u>119,653,141.</u>

SCHEDULE M-3

INCOME (LOSS) FROM U.S. PARTNERSHIPS

STATEMENT 15

EIN	NAME		INCOME (LOSS) PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	INCOME (LOSS) PER TAX RETURN
	END OF YEAR PERCENTAGE					
	PROFIT- SHARING	LOSS- SHARING				
90-0346750	KEYSTONE BENEFITS PARTNERS LLC		0.	-288.	0.	-288.
TOTAL TO M-3, PART II, LINE 9			0.	-288.	0.	-288.

SCHEDULE M-3

OTHER INCOME (LOSS) ITEMS WITH DIFFERENCES

STATEMENT 16

DESCRIPTION	INCOME (LOSS) PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	INCOME (LOSS) PER TAX RETURN
GROSS RECEIPTS OR SALES	51,068,534.	-1,565,161.	0.	49,503,373.
INVESTMENT TAX CREDIT	39,035.		-39,035.	0.
TAXABLE CIAC & CUSTOMER ADVANCES	0.	1,542,899.	0.	1,542,899.
TOTAL TO M-3, PART II, LINE 25	51,107,569.	-22,262.	-39,035.	51,046,272.

SCHEDULE M-3

OTHER INCOME (LOSS) AND EXPENSE / DEDUCTION
ITEMS WITH NO DIFFERENCES

STATEMENT 17

DESCRIPTION	PER INCOME STATEMENT	PER TAX RETURN
OTHER INCOME (LOSS) - SEE STATEMENT	537,582.	537,582.
OTHER EXPENSE / DEDUCTION - SEE STATEMENT	-8,803,570.	-8,803,570.
TOTAL TO SCHEDULE M-3, PART II, LINE 28	-8,265,988.	-8,265,988.

SCHEDULE M-3

DEFERRED COMPENSATION

STATEMENT 22

DESCRIPTION	EXPENSE PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	DEDUCTION PER TAX RETURN
DEFERRED COMPENSATION EXPENSE	669,520.	-460,519.	-30,787.	178,214.
TOTAL	669,520.	-460,519.	-30,787.	178,214.

SCHEDULE M-3

CHARITABLE CONTRIBUTION OF CASH
AND TANGIBLE PROPERTY

STATEMENT 23

DESCRIPTION	EXPENSE/ DEDUCTION PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	EXPENSE/ DEDUCTION PER TAX RETURN
CASH CHARITABLE CONTRIBUTIONS (50%)	272,139.		0.	272,139.
TOTAL	272,139.		0.	272,139.

SCHEDULE M-3

BAD DEBT EXPENSE

STATEMENT 24

DESCRIPTION	EXPENSE PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	DEDUCTION PER TAX RETURN
BAD DEBT	258,542.		0.	258,542.
TOTAL	258,542.		0.	258,542.

SCHEDULE M-3 OTHER EXPENSE/DEDUCTION ITEMS WITH DIFFERENCES STATEMENT 25

DESCRIPTION	EXPENSE/ DEDUCTION PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	EXPENSE/ DEDUCTION PER TAX RETURN
COST OF REMOVAL NET OF SALVAGE	0.	1,541,012.	0.	1,541,012.
DEFERRED RATE CASE EXPENSE	0.	-85,630.	0.	-85,630.
DEFERRED SERVICE LINE EXPENSE	0.	640,516.	0.	640,516.
EMPLOYEE BENEFIT PROGRAMS	1,046,282.		-9,813.	1,036,469.
NON-DEDUCTIBLE LOBBYING EXPENSES	23,048.		-23,048.	0.
PREPAID EXPENSE DEDUCTION UNDER SEC. 1.263(A)-4(F)	0.	44,878.	0.	44,878.
PROFESSIONAL SERVICES	321,125.	-4,928.	0.	316,197.
REPAIRS	2,345,748.	7,238,689.	0.	9,584,437.
SALARIES AND WAGES	5,778,015.	-57,757.	0.	5,720,258.
TRANSPORTATION EXPENSE	607,970.	-248,885.	0.	359,085.
UNAMORTIZED DEBT ISSUANCE COSTS	0.	1,214,831.	0.	1,214,831.
TOTAL TO M-3, PART III, LINE 38	<u>10,122,188.</u>	<u>10,282,726.</u>	<u>-32,861.</u>	<u>20,372,053.</u>

SCHEDULE M-3

OTHER EXPENSE/DEDUCTION ITEMS
WITH NO DIFFERENCES

STATEMENT 26

DESCRIPTION	EXPENSE/ DEDUCTION PER INCOME STATEMENT	EXPENSE/ DEDUCTION PER TAX RETURN
CHEMICALS	580,250.	580,250.
COMMUNICATION EXPENSES	147,969.	147,969.
COMPUTER EXPENSE	233,909.	233,909.
DIRECTOR'S FEES	330,440.	330,440.
DUES AND SUBSCRIPTIONS	2,300.	2,300.
FUEL	18,270.	18,270.
INSURANCE	837,932.	837,932.
LODGING	6,977.	6,977.
MAILINGS	303,435.	303,435.
MEMBERSHIP FEES	75,520.	75,520.
MISCELLANEOUS EXPENSE	333,579.	333,579.
O/H ALLOCATION - ADMINISTRATIVE AND GENERAL	-669,626.	-669,626.
OFFICE SUPPLIES & EXPENSES	107,961.	107,961.
OFFICERS COMPENSATION	1,341,613.	1,341,613.
OPERATION	1,283,616.	1,283,616.
PAYROLL TAXES	609,964.	609,964.
PURCHASED POWER	1,252,743.	1,252,743.
REGISTRATION FEES	11,169.	11,169.
RENTS	17,119.	17,119.
STATE CREDIT CONTRIBUTIONS	487,500.	487,500.
STOCKHOLDERS EXPENSES - ADMINISTRATIVE & GENERAL	226,482.	226,482.
TAXES - OTHER	607,853.	607,853.
TRAVEL	5,412.	5,412.
TRUSTEE AND BANK FEES	637,770.	637,770.
UNIFORMS	13,413.	13,413.
TOTAL TO SCHEDULE M-3, PART II, LINE 28	8,803,570.	8,803,570.

FORM 4562

NONRESIDENTIAL REAL PROPERTY

STATEMENT 27

(B) MONTH/YEAR IN SERVICE	(C) BASIS	(D) RECOVERY PERIOD	(G) DEPRECIATION DEDUCTION
06/19	11,967.	39	166.
11/19	12,475.	39	40.
11/19	2,236.	39	7.
12/19	119,138.	39	127.
12/19	48,581.	39	52.
12/19	31,515.	39	34.
TOTALS TO 4562, LN 19I	225,912.		426.

FORM 4562

PART VI - AMORTIZATION

STATEMENT 28

(A) DESCRIPTION OF COSTS	(B) DATE BEGAN	(C) AMORTIZABLE AMOUNT	(D) CODE SECTION	(E) PERIOD/ PERCENT	(F) AMORTIZATION THIS YEAR
DEBT ISSUANCE COSTS	10/08/19	145,997.	163	204	1,987.
DEBT ISSUANCE COSTS	10/08/19	175,495.	163	229	2,128.
DEBT ISSUANCE COSTS	10/01/19	112,356.	163	252	1,338.
TOTAL TO FORM 4562, LINE 42					5,453.

FORM 8916-A

TAX-EXEMPT INTEREST INCOME

STATEMENT 29

DESCRIPTION	PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE
INTEREST INCOME	121,168.	0.	-121,168.
TOTAL TO PART II, LINE 1	121,168.	0.	-121,168.

FORM 8916-A

OTHER INTEREST EXPENSE

STATEMENT 30

DESCRIPTION	PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	PER TAX RETURN
INTEREST EXPENSE FROM TRADE OR BUSINESS	4,615,952.	0.	0.	4,615,952.
TOTAL TO PART III, LINE 4	4,615,952.	0.	0.	4,615,952.

U.S. Corporation Income Tax Return

EXTENSION GRANTED TO 10/15/19

▶ Go to www.irs.gov/Form1120 for instructions and the latest information.

2018

- A Check if:**
- 1a Consolidated return (attach Form 851)
 - b Life/nonlife consolidated return
 - 2 Personal holding co. (attach Sch. PH)
 - 3 Personal service corp. (see instructions)
 - 4 Schedule M-3 attached

TYPE OR PRINT	Name THE YORK WATER COMPANY
	Number, street, and room or suite no. If a P.O. box, see instructions. 130 EAST MARKET STREET
	City or town, state or province, country, and ZIP or foreign postal code YORK, PA 17401

B Employer identification number 23-1242500
C Date incorporated 02/08/1816
D Total assets (see instructions) \$ 345,140,839.

E Check if: (1) Initial return (2) Final return (3) Name change (4) Address change

Income	1a Gross receipts or sales	1a	49,538,404.	
	b Returns and allowances	1b		
	c Balance. Subtract line 1b from line 1a	1c		49,538,404.
	2 Cost of goods sold (attach Form 1125-A)	2		
	3 Gross profit. Subtract line 2 from line 1c	3		49,538,404.
	4 Dividends and inclusions (Schedule C, line 23, column (a))	4		15,306.
	5 Interest	5		
	6 Gross rents	6		525,260.
	7 Gross royalties	7		
	8 Capital gain net income (attach Schedule D (Form 1120))	8		
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	9		
10 Other income (attach statement)	10	SEE STATEMENT 2	1,997,009.	
11 Total income. Add lines 3 through 10	11		52,075,979.	

Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (attach Form 1125-E)	12	1,132,022.	
	13 Salaries and wages (less employment credits)	13	5,570,851.	
	14 Repairs and maintenance	14	8,541,437.	
	15 Bad debts	15	250,884.	
	16 Rents	16	9,904.	
	17 Taxes and licenses	17	SEE STATEMENT 3 1,590,468.	
	18 Interest (see instructions)	18	5,146,349.	
	19 Charitable contributions	19	SEE STATEMENT 4 AND SEE STATEMENT 5 281,660.	
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	20	6,647,293.	
	21 Depletion	21		
	22 Advertising	22		
	23 Pension, profit-sharing, etc., plans	23	2,825,412.	
	24 Employee benefit programs	24	1,091,753.	
	25 Reserved for future use	25		
	26 Other deductions (attach statement)	26	SEE STATEMENT 6 9,497,012.	
	27 Total deductions. Add lines 12 through 26	27		42,585,045.
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11	28		9,490,934.
	29a Net operating loss deduction (see instructions)	29a		
b Special deductions (Schedule C, line 24, column (c))	29b	7,653.		
c Add lines 29a and 29b	29c		7,653.	

Tax, Refundable Credits, and Payments	30 Taxable income. Subtract line 29c from line 28. See instructions	30	9,483,281.
	31 Total tax (Schedule J, Part I, line 11)	31	1,991,447.
	32 2018 net 965 tax liability paid (Schedule J, Part II, line 12)	32	
	33 Total payments, credits, and section 965 net tax liability (Schedule J, Part III, line 23)	33	1,991,447.
	34 Estimated tax penalty. See instructions. Check if Form 2220 is attached <input checked="" type="checkbox"/>	34	107.
	35 Amount owed. If line 33 is smaller than the total of lines 31, 32, and 34, enter amount owed	35	107.
	36 Overpayment. If line 33 is larger than the total of lines 31, 32, and 34, enter amount overpaid	36	
37 Enter amount from line 36 you want: Credited to 2019 estimated tax ▶ Refunded ▶	37		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer: _____ Date: _____ **CFO & TREASURER**

May the IRS discuss this return with the preparer shown below? Yes No

Paid	Print/Type preparer's name ANTHONY H. ANDERSON, CPA	Preparer's signature	Date 10/01/19	Check if self-employed <input checked="" type="checkbox"/>	PTIN P00185695
	Firm's name ▶ BAKER TILLY VIRCHOW KRAUSE, LLP	Firm's EIN ▶ 39-0859910			
Preparer Use Only	Firm's address ▶ 1650 MARKET STREET, SUITE 4500 PHILADELPHIA, PA 19103-7341			Phone no. 215.972.0701	

Schedule C Dividends, Inclusions, and Special Deductions (see instructions)	(a) Dividends and inclusions	(b) %	(c) Special deductions (a) x (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock) STMT 8	15,306.	50	7,653.
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		65	
3 Dividends on certain debt-financed stock of domestic and foreign corporations		see instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		23.3	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		26.7	
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs		50	
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs		65	
8 Dividends from wholly owned foreign subsidiaries		100	
9 Subtotal. Add lines 1 through 8 STMT 9	15,306.	see instructions	7,653.
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11 Dividends from affiliated group members		100	
12 Dividends from certain FSCs		100	
13 Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)		100	
14 Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)			
15 Section 965(a) inclusion		see instructions	
16a Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)		100	
b Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)			
c Other inclusions from CFCs under subpart F not included on line 15, 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)			
17 Global intangible Low-Taxed income (GILTI) (attach Form(s) 5471 and Form 8992)			
18 Gross-up for foreign taxes deemed paid			
19 IC -DISC and former DISC dividends not included on line 1, 2, or 3			
20 Other dividends			
21 Deduction for dividends paid on certain preferred stock of public utilities			
22 Section 250 deduction (attach Form 8993)			
23 Total dividends and inclusions. Add lines 9 through 20. Enter here and on page 1, line 4	15,306.		
24 Total special deductions. Add lines 9 through 22, column (c). Enter here and on page 1, line 29b			7,653.

Schedule J Tax Computation and Payment (see instructions)

Part I - Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>	
2	Income tax. See instructions		1,991,489.
3	Base erosion minimum tax (attach Form 8991)		
4	Add lines 2 and 3		1,991,489.
5a	Foreign tax credit (attach Form 1118)	5a	
b	Credit from Form 8834 (see instructions)	5b	
c	General business credit (attach Form 3800)	5c	42.
d	Credit for prior year minimum tax (attach Form 8827)	5d	
e	Bond credits from Form 8912	5e	
6	Total credits. Add lines 5a through 5e	6	42.
7	Subtract line 6 from line 4	7	1,991,447.
8	Personal holding company tax (attach Schedule PH (Form 1120))	8	
9a	Recapture of investment credit (attach Form 4255)	9a	
b	Recapture of low-income housing credit (attach Form 8611)	9b	
c	Interest due under the look-back method-completed long-term contracts (attach Form 8697)	9c	
d	Interest due under the look-back method-income forecast method (attach Form 8866)	9d	
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	
f	Other (see instructions - attach statement)	9f	
10	Total. Add lines 9a through 9f	10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31	11	1,991,447.

Part II - Section 965 Payments (see instructions)

12	2018 net 965 tax liability paid from Form 965-B, Part II, column (k), line 2. Enter here and on page 1, line 32	12	
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Part III - Payments, Refundable Credits, and Section 965 Net Tax Liability

13	2017 overpayment credited to 2018	13	
14	2018 estimated tax payments	14	1,648,617.
15	2018 refund applied for on Form 4466	15	()
16	Combine lines 13, 14, and 15	16	1,648,617.
17	Tax deposited with Form 7004	17	342,830.
18	Withholding (see instructions)	18	
19	Total payments. Add lines 16, 17, and 18	19	1,991,447.
20	Refundable credits from:		
a	Form 2439	20a	
b	Form 4136	20b	
c	Form 8827, line 8c	20c	
d	Other (attach statement - see instructions)	20d	
21	Total credits. Add lines 20a through 20d	21	
22	2018 net 965 tax liability from Form 965-B, Part I, column (d), line 2. See instructions	22	
23	Total payments, credits, and section 965 net tax liability. Add lines 19 and 21, and 22. Enter here and on page 1, line 33	23	1,991,447.

Schedule K Other Information (see instructions)

1 Check accounting method: a Cash b Accrual c Other (specify) ▶ _____

2 See the instructions and enter the:

a Business activity code no. ▶ 221300

b Business activity ▶ WATER UTILITY

c Product or service ▶ WATER & WASTEWATER

3 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? **X**
 If "Yes," enter name and EIN of the parent corporation ▶ _____

4 At the end of the tax year:

a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G) **X**

b Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G) **X**

5 At the end of the tax year, did the corporation:

a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on **Form 851**, Affiliations Schedule? For rules of constructive ownership, see instructions **X**
 If "Yes," complete (i) through (iv) below.

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions **X**
 If "Yes," complete (i) through (iv) below.

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316 **X**
 If "Yes," file **Form 5452**, Corporate Report of Nondividend Distributions. See the instructions for Form 5452.
 If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.

7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock? **X**
 For rules of attribution, see section 318. If "Yes," enter:
 (a) Percentage owned ▶ _____ and (b) Owner's country ▶ _____
 (c) The corporation may have to file **Form 5472**, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ _____

8 Check this box if the corporation issued publicly offered debt instruments with original issue discount
 If checked, the corporation may have to file **Form 8281**, Information Return for Publicly Offered Original Issue Discount Instruments.

9 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ 105,259.

10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ _____

11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here
 If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.

12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a.) ▶ \$ _____

Schedule K Other Information (continued from page 4)

	Yes	No
13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000?		X
If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ► \$ _____		
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions		X
If "Yes," complete and attach Schedule UTP.		
15a Did the corporation make any payments in 2018 that would require it to file Form(s) 1099?	X	
b If "Yes," did or will the corporation file required Forms 1099?	X	
16 During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?		X
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		X
18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?		X
19 During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?	X	
20 Is the corporation operating on a cooperative basis?		X
21 During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions		X
If "Yes," enter the total amount of the disallowed deductions ► \$ _____		
22 Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3))		X
If "Yes," complete and attach Form 8991.		
23 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		X
24 Does the corporation satisfy one of the following conditions and the corporation does not own a pass-through entity with current year, or prior year carryover, excess business interest expense? See instructions	X	
a The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year do not exceed \$25 million, and the corporation is not a tax shelter, or		
b The corporation only has business interest expense from (1) an electing real property trade or business, (2) an electing farming business, or (3) certain utility businesses under section 163(j)(7). If "No," complete and attach Form 8990.		
25 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		X
If "Yes," enter amount from Form 8996, line 13 ► \$ _____		

Schedule L Balance Sheets per Books	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		1,846.		1,852.
2a Trade notes and accounts receivable	7,311,460.		7,542,899.	
b Less allowance for bad debts	(305,000.)	7,006,460.	(305,000.)	7,237,899.
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities				
6 Other current assets (att. stmt.) STMT 10		1,602,702.		1,771,253.
7 Loans to shareholders				
8 Mortgage and real estate loans				
9 Other investments (att. stmt.) STMT 11		59,724.		59,724.
10a Buildings and other depreciable assets	363,656,527.		378,800,063.	
b Less accumulated depreciation	(74,133,300.)	289,523,227.	(78,929,085.)	299,870,978.
11a Depletable assets				
b Less accumulated depletion	()		()	
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)				
b Less accumulated amortization	()		()	
14 Other assets (att. stmt.) STMT 12		33,835,685.		36,199,133.
15 Total assets		332,029,644.		345,140,839.
Liabilities and Shareholders' Equity				
16 Accounts payable		3,069,951.		2,964,377.
17 Mortgages, notes, bonds payable in less than 1 year		1,044,445.		1,029,879.
18 Other current liabilities (att. stmt.) STMT 13		5,030,745.		6,846,772.
19 Loans from shareholders				
20 Mortgages, notes, bonds payable in 1 year or more		90,098,161.		93,328,301.
21 Other liabilities (att. stmt.) STMT 14		113,380,808.		114,776,336.
22 Capital stock: a Preferred stock				
b Common stock	79,201,350.	79,201,350.	81,304,695.	81,304,695.
23 Additional paid-in capital				
24 Retained earnings - Appropriated (attach statement)				
25 Retained earnings - Unappropriated		40,204,184.		44,890,479.
26 Adjustments to shareholders' equity (attach statement)				
27 Less cost of treasury stock		()		()
28 Total liabilities and shareholders' equity		332,029,644.		345,140,839.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3. See instructions.

1 Net income (loss) per books		7 Income recorded on books this year not included on this return (itemize):	
2 Federal income tax per books		Tax-exempt interest \$ _____	
3 Excess of capital losses over capital gains		_____	
4 Income subject to tax not recorded on books this year (itemize): _____		8 Deductions on this return not charged against book income this year (itemize):	
5 Expenses recorded on books this year not deducted on this return (itemize):		a Depreciation \$ _____	
a Depreciation \$ _____		b Charitable contributions \$ _____	
b Charitable contributions \$ _____		_____	
c Travel and entertainment ... \$ _____		9 Add lines 7 and 8	
6 Add lines 1 through 5		10 Income (page 1, line 28) - line 6 less line 9	

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1 Balance at beginning of year	40,204,184.	5 Distributions: a Cash	8,689,651.
2 Net income (loss) per books	13,375,946.	b Stock	
3 Other increases (itemize): _____		c Property	
_____		6 Other decreases (itemize): _____	
_____		7 Add lines 5 and 6	8,689,651.
4 Add lines 1, 2, and 3	53,580,130.	8 Balance at end of year (line 4 less line 7)	44,890,479.

General Business Credit

▶ Go to www.irs.gov/Form3800 for instructions and the latest information.
 ▶ You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

THE YORK WATER COMPANY

Identifying number
 23-1242500

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)
 (See instructions and complete Part(s) III before Parts I and II.)

1	General business credit from line 2 of all Parts III with box A checked	1	42.
2	Passive activity credits from line 2 of all Parts III with box B checked 2		
3	Enter the applicable passive activity credits allowed for 2018. See instructions	3	
4	Carryforward of general business credit to 2018. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach	4	
5	Carryback of general business credit from 2019. Enter the amount from line 2 of Part III with box D checked	5	
6	Add lines 1, 3, 4, and 5	6	42.

Part II Allowable Credit

7	Regular tax before credits: <ul style="list-style-type: none"> Individuals. Enter the sum of the amounts from Form 1040, line 11a, and Schedule 2 (Form 1040), line 46, or the sum of the amounts from Form 1040NR, lines 42 and 44 Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return 	7	1,991,489.
8	Alternative minimum tax: <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 11 Corporations. Enter -0- Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 ... 	8	0.
9	Add lines 7 and 8	9	1,991,489.
10a	Foreign tax credit	10a	
b	Certain allowable credits (see instructions)	10b	
c	Add lines 10a and 10b	10c	
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	1,991,489.
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12	1,991,489.
13	Enter 25% (0.25) of the excess, if any, of line 12 over \$25,000. See instructions	13	491,622.
14	Tentative minimum tax: <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 9 Corporations. Enter -0- Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 	14	
15	Enter the greater of line 13 or line 14	15	491,622.
16	Subtract line 15 from line 11. If zero or less, enter -0-	16	1,499,867.
17	Enter the smaller of line 6 or line 16	17	42.

LHA For Paperwork Reduction Act Notice, see separate instructions.

Part II Allowable Credit (continued)

Note: If you are not required to report any amounts on line 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (0.75). See instructions	18	
19	Enter the greater of line 13 or line 18	19	
20	Subtract line 19 from line 11. If zero or less, enter -0-	20	
21	Subtract line 17 from line 20. If zero or less, enter -0-	21	
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22	
23	Passive activity credit from line 3 of all Parts III with box B checked	23	
24	Enter the applicable passive activity credit allowed for 2018. See instructions	24	
25	Add lines 22 and 24	25	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	
27	Subtract line 13 from line 11. If zero or less, enter -0-	27	1,499,867.
28	Add lines 17 and 26	28	42.
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	1,499,825.
30	Enter the general business credit from line 5 of all Parts III with box A checked	30	
31	Reserved	31	
32	Passive activity credits from line 5 of all Parts III with box B checked	32	
33	Enter the applicable passive activity credits allowed for 2018. See instructions	33	
34	Carryforward of business credit to 2018. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach	34	
35	Carryback of business credit from 2019. Enter the amount from line 5 of Part III with box D checked. See instructions	35	
36	Add lines 30, 33, 34, and 35	36	
37	Enter the smaller of line 29 or line 36	37	0.
38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return. <ul style="list-style-type: none"> • Individuals. Schedule 3 (Form 1040), line 54, or Form 1040NR, line 51 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b 	38	42.

Name(s) shown on return

Identifying number

THE YORK WATER COMPANY

23-1242500

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. See instructions.

- A General Business Credit From a Non-Passive Activity
- B General Business Credit From a Passive Activity
- C General Business Credit Carryforwards
- D General Business Credit Carrybacks
- E Reserved
- F Reserved
- G Eligible Small Business Credit Carryforwards
- H Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III

(a) Description of credit	(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
Note: On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.		
1a Investment (Form 3468, Part II only) (attach Form 3468)	1a	42.
b Reserved	1b	
c Increasing research activities (Form 6765)	1c	
d Low-income housing (Form 8586, Part I only)	1d	
e Disabled access (Form 8826) (see instructions for limitation)	1e	
f Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	
g Indian employment (Form 8845)	1g	
h Orphan drug (Form 8820)	1h	
i New markets (Form 8874)	1i	
j Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j	
k Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k	
l Biodiesel and renewable diesel fuels (attach Form 8864)	1l	
m Low sulfur diesel fuel production (Form 8896)	1m	
n Distilled spirits (Form 8906)	1n	
o Nonconventional source fuel (carryforward only)	1o	
p Energy efficient home (Form 8908)	1p	
q Energy efficient appliance (carryforward only)	1q	
r Alternative motor vehicle (Form 8910)	1r	
s Alternative fuel vehicle refueling property (Form 8911)	1s	
t Enhanced oil recovery credit (Form 8830)	1t	
u Mine rescue team training (Form 8923)	1u	
v Agricultural chemicals security (carryforward only)	1v	
w Employer differential wage payments (Form 8932)	1w	
x Carbon oxide sequestration (Form 8933)	1x	
y Qualified plug-in electric drive motor vehicle (Form 8936)	1y	
z Qualified plug-in electric vehicle (carryforward only)	1z	
aa Employee retention (Form 5884-A)	1aa	
bb General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	
zz Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	1zz	
2 Add lines 1a through 1zz and enter here and on the applicable line of Part I	2	42.
3 Enter the amount from Form 8844 here and on the applicable line of Part II	3	
4a Investment (Form 3468, Part III) (attach Form 3468)	4a	
b Work opportunity (Form 5884)	4b	
c Biofuel producer (Form 6478)	4c	
d Low-income housing (Form 8586, Part II)	4d	
e Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	
f Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	
g Qualified railroad track maintenance (Form 8900)	4g	
h Small employer health insurance premiums (Form 8941)	4h	
i Increasing research activities (Form 6765)	4i	
j Employer credit for paid family and medical leave (Form 8994)	4j	
z Other	4z	
5 Add lines 4a through 4z and enter here and on the applicable line of Part II	5	
6 Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6	42.

**SCHEDULE B
(Form 1120)**

(Rev. December 2018)
Department of the Treasury
Internal Revenue Service

**Additional Information for
Schedule M-3 Filers**

▶ Attach to Form 1120.

▶ Go to www.irs.gov/Form1120 for the latest information.

OMB No. 1545-0123

Name THE YORK WATER COMPANY	Employer identification number (EIN) 23-1242500
---------------------------------------	---

	Yes	No
1 Does any amount reported on Schedule M-3 (Form 1120), Part II, line 9 or 10, column (d), reflect allocations to this corporation from a partnership of income, gain, loss, deduction, or credit that are disproportionate to this corporation's capital contribution to the partnership or its ratio for sharing other items of the partnership?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2 At any time during the tax year, did the corporation sell, exchange, or transfer any interest in an intangible asset to a related person as defined in section 267(b)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3 At any time during the tax year, did the corporation acquire any interest in an intangible asset from a related person as defined in section 267(b)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4a During the tax year, did the corporation enter into a cost-sharing arrangement with any related foreign party on whose behalf the corporation did not file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b At any time during the tax year, was the corporation a participant in a cost-sharing arrangement with any related foreign party on whose behalf the corporation did not file Form 5471?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5 At any time during the tax year, did the corporation make any change in accounting principle for financial accounting purposes? See instructions for the definition of "change in accounting principle"	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6 At any time during the tax year, did the corporation make any change in a method of accounting for U.S. income tax purposes?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7 At any time during the tax year, did the corporation own any voluntary employees' beneficiary association (VEBA) trusts that were used to hold funds designated for employee benefits?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 At any time during the tax year, did the corporation use an allocation method for indirect costs capitalized to self-constructed assets that varied from its financial method of accounting?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9 At any time during the tax year, did the corporation treat for tax purposes indirect costs, as defined in Regulations sections 1.263A-1(e)(3)(ii)(F), (G), and (H), as mixed-service costs, as defined in Regulations section 1.263A-1(e)(4)(ii)(C)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10 Did the corporation, under section 118 or 362(c) and the related regulations, take a return filing position characterizing any amount as a contribution to the capital of the corporation during the tax year by any nonshareholders? Amounts so characterized may include, without limitation, incentives, inducements, money, and property	<input type="checkbox"/>	<input checked="" type="checkbox"/>

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

Schedule B (Form 1120) (Rev. 12-2018)

Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More

2018

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120 or 1120-C.

▶ Go to www.irs.gov/Form1120 for instructions and the latest information.

Name of corporation (common parent, if consolidated return) THE YORK WATER COMPANY	Employer identification number 23-1242500
Check applicable box(es): (1) <input checked="" type="checkbox"/> Non-consolidated return (2) <input type="checkbox"/> Consolidated return (Form 1120 only) (3) <input type="checkbox"/> Mixed 1120/L/PC group (4) <input type="checkbox"/> Dormant subsidiaries schedule attached	

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

1 a Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?

- Yes.** Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K.
 No. Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.

b Did the corporation prepare a certified audited non-tax-basis income statement for that period?

- Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement.
 No. Go to line 1c.

c Did the corporation prepare a non-tax-basis income statement for that period?

- Yes.** Complete lines 2a through 11 with respect to that income statement.
 No. Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.

2 a Enter the income statement period: Beginning 01/01/2018 Ending 12/31/2018

b Has the corporation's income statement been restated for the income statement period on line 2a?

- Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
 No.

c Has the corporation's income statement been restated for any of the five income statement periods immediately preceding the period on line 2a?

- Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
 No.

3 a Is any of the corporation's voting common stock publicly traded?

- Yes.**
 No. If "No," go to line 4a.

b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock Y O R W

c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock 9 8 7 1 8 4 1 0 8

4 a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	13,375,946.
b Indicate accounting standard used for line 4a (see instructions): (1) <input checked="" type="checkbox"/> GAAP (2) <input type="checkbox"/> IFRS (3) <input type="checkbox"/> Statutory (4) <input type="checkbox"/> Tax-basis (5) <input type="checkbox"/> Other (specify) _____		
5 a Net income from nonincludible foreign entities (attach statement)	5a	()
b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	
6 a Net income from nonincludible U.S. entities (attach statement)	6a	()
b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	
7 a Net income (loss) of other includible foreign disregarded entities (attach statement)	7a	
b Net income (loss) of other includible U.S. disregarded entities (attach statement)	7b	
c Net income (loss) of other includible entities (attach statement)	7c	
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach stmt.)	8	
9 Adjustment to reconcile income statement period to tax year (attach statement)	9	
10 a Intercompany dividend adjustments to reconcile to line 11 (attach statement)	10a	
b Other statutory accounting adjustments to reconcile to line 11 (attach statement)	10b	
c Other adjustments to reconcile to amount on line 11 (attach statement)	10c	
11 Net income (loss) per income statement of includible corporations. Combine lines 4 through 10	11	13,375,946.

Note: Part I, line 11, must equal Part II, line 30, column (a) or Schedule M-1, line 1 (see instructions).

12 Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines.

	Total Assets	Total Liabilities
a Included on Part I, line 4	345,140,839.	218,945,665.
b Removed on Part I, line 5		
c Removed on Part I, line 6		
d Included on Part I, line 7		

Name of corporation (common parent, if consolidated return) THE YORK WATER COMPANY		Employer identification number 23-1242500
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group		
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120 group (7) <input type="checkbox"/> 1120 eliminations		
Name of subsidiary (if consolidated return)		Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items (Attach statements for lines 1 through 12)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations				
2 Gross foreign dividends not previously taxed				
3 Subpart F, QEF, and similar inc inclusions				
4 Gross-up for foreign taxes deemed paid				
5 Gross foreign distributions previously taxed				
6 Income (loss) from equity method U.S. corporations				
7 U.S. dividends not eliminated in tax consolidation	15,306.			15,306.
8 Minority interest for includible corporations				
9 Income (loss) from U.S. partnerships STMT 15		-295.		-295.
10 Income (loss) from foreign partnerships				
11 Income (loss) from other pass-through entities				
12 Items relating to reportable transactions				
13 Interest income (see instructions)	105,259.		-105,259.	
14 Total accrual to cash adjustment				
15 Hedging transactions				
16 Mark-to-market income (loss)				
17 Cost of goods sold (see instructions)	()			()
18 Sale versus lease (for sellers and/or lessors)				
19 Section 481(a) adjustments				
20 Unearned/deferred revenue				
21 Income recognition from long-term contracts				
22 Original issue discount and other imputed interest				
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities				
b Gross capital gains from Schedule D, excluding amounts from pass-through entities				
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
e Abandonment losses				
f Worthless stock losses (attach stmt.)				
g Other gain/loss on disposition of assets other than inventory				
24 Capital loss limitation and carryforward used				
25 Other income (loss) items with differences (attach stmt.) STMT 16	47,977,796.	3,596,864.	-39,247.	51,535,413.
26 Total income (loss) items. Combine lines 1 through 25	48,098,361.	3,596,569.	-144,506.	51,550,424.
27 Total expense/deduction items (from Part III, line 39)	-26,101,155.	-9,133,787.	1,796,712.	-33,438,230.
28 Other items with no differences STMT 17	-8,621,260.			-8,621,260.
29a Mixed groups, see instructions. All others, combine lines 26 through 28	13,375,946.	-5,537,218.	1,652,206.	9,490,934.
b PC insurance subgroup reconciliation totals				
c Life insurance subgroup reconciliation totals				
30 Reconciliation totals. Combine lines 29a through 29c	13,375,946.	-5,537,218.	1,652,206.	9,490,934.

Note: Line 30, column (a), must equal Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Name of corporation (common parent, if consolidated return) THE YORK WATER COMPANY		Employer identification number 23-1242500
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group		
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120 group (7) <input type="checkbox"/> 1120 eliminations		
Name of subsidiary (if consolidated return)		Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return - Expense/Deduction Items (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	1,715,311.		-1,715,311.	
2 U.S. deferred income tax expense	216,873.		-216,873.	
3 State and local current income tax expense	227,661.	199,501.		427,162.
4 State and local deferred income tax expense	-119,364.		119,364.	
5 Foreign current income tax expense (other than foreign withholding taxes)				
6 Foreign deferred income tax expense				
7 Foreign withholding taxes				
8 Interest expense (see instructions)	5,146,349.			5,146,349.
9 Stock option expense				
10 Other equity-based compensation				
11 Meals and entertainment STMT 19	10,368.		-5,184.	5,184.
12 Fines and penalties STMT 20	1,788.		-1,788.	
13 Judgments, damages, awards, and similar costs				
14 Parachute payments				
15 Compensation with section 162(m) limitation				
16 Pension and profit-sharing	2,825,412.			2,825,412.
17 Other post-retirement benefits STMT 21		27,193.		27,193.
18 Deferred compensation STMT 22	32,031.	25,897.	63,744.	121,672.
19 Charitable contribution of cash and tangible property STMT 23	77,504.			77,504.
20 Charitable contribution of intangible property				
21 Charitable contribution limitation/carryforward		204,156.		204,156.
22 Domestic production activities deduction (see instrs.)				
23 Current year acquisition or reorganization investment banking fees				
24 Current year acquisition or reorganization legal and accounting fees				
25 Current year acquisition/reorganization other costs				
26 Amortization/impairment of goodwill				
27 Amortization of acquisition, reorganization, and start-up costs				
28 Other amortization or impairment write-offs	74,920.	31,591.	-17,390.	89,121.
29 Reserved				
30 Depletion				
31 Depreciation	7,090,815.	-443,522.		6,647,293.
32 Bad debt expense STMT 24	250,884.			250,884.
33 Corporate owned life insurance premiums Purchase versus lease				
34 (for purchasers and/or lessees)				
35 Research and development costs				
36 Section 118 exclusion (att. stmt.)				
37 Section 162(r) - FDIC premiums paid by certain large financial institutions (see instructions)				
38 Other expense/deduction items with differences (attach stmt.) STMT 25	8,550,603.	9,088,971.	-23,274.	17,616,300.
39 Total expense/deduction items. Combine lines 1 through 38. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	26,101,155.	9,133,787.	-1,796,712.	33,438,230.

Department of the Treasury
Internal Revenue Service

▶ Attach to the corporation's tax return.

▶ Go to www.irs.gov/Form2220 for instructions and the latest information.

2018

Name THE YORK WATER COMPANY	Employer identification number 23-1242500
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Note: Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

Part I Required Annual Payment			
1 Total tax (see instructions)		1	1,991,447.
2 a Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	2a		
b Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method	2b		
c Credit for federal tax paid on fuels (see instructions)	2c		
d Total. Add lines 2a through 2c		2d	
3 Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation does not owe the penalty		3	1,991,447.
4 Enter the tax shown on the corporation's 2017 income tax return. See instructions. Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5		4	1,387,506.
5 Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3		5	1,387,506.

Part II Reasons for Filing - Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it does not owe a penalty. See instructions.

6 The corporation is using the adjusted seasonal installment method.

7 The corporation is using the annualized income installment method.

8 The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring the Underpayment					
		(a)	(b)	(c)	(d)
9 Installment due dates. Enter in columns (a) through (d) the 15th day of the 4th (Form 990-PF filers: Use 5th month), 6th, 9th, and 12th months of the corporation's tax year	9	04/17/2018	06/15/2018	09/17/2018	12/17/2018
10 Required installments. If the box on line 6 and/or line 7 above is checked, enter the amounts from Sch A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column	10	346,877.	644,036.	86,941.	570,759.
11 Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 11 on line 15. See instructions	11	333,585.	657,328.	86,941.	570,763.
Complete lines 12 through 18 of one column before going to the next column.					
12 Enter amount, if any, from line 18 of the preceding column	12				
13 Add lines 11 and 12	13		657,328.	86,941.	570,763.
14 Add amounts on lines 16 and 17 of the preceding column	14		13,292.		
15 Subtract line 14 from line 13. If zero or less, enter -0-	15	333,585.	644,036.	86,941.	570,763.
16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-	16				
17 Underpayment. If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	17	13,292.			
18 Overpayment. If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column	18				

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17 - no penalty is owed.

Part IV Figuring the Penalty

	(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. (C corporations with tax years ending June 30 and S corporations: Use 3rd month instead of 4th month. Form 990-PF and Form 990-T filers: Use 5th month instead of 4th month.) See instructions 19	STATEMENT	27		
20 Number of days from due date of installment on line 9 to the date shown on line 19	20			
21 Number of days on line 20 after 4/15/2018 and before 7/1/2018	21			
22 Underpayment on line 17 x $\frac{\text{Number of days on line 21} \times 5\% (0.05)}{365}$...	22 \$	\$	\$	\$
23 Number of days on line 20 after 06/30/2018 and before 10/1/2018 ...	23			
24 Underpayment on line 17 x $\frac{\text{Number of days on line 23} \times 5\% (0.05)}{365}$...	24 \$	\$	\$	\$
25 Number of days on line 20 after 9/30/2018 and before 1/1/2019	25			
26 Underpayment on line 17 x $\frac{\text{Number of days on line 25} \times 5\% (0.05)}{365}$...	26 \$	\$	\$	\$
27 Number of days on line 20 after 12/31/2018 and before 4/1/2019 ...	27			
28 Underpayment on line 17 x $\frac{\text{Number of days on line 27} \times 6\% (0.06)}{365}$...	28 \$	\$	\$	\$
29 Number of days on line 20 after 3/31/2019 and before 7/1/2019	29			
30 Underpayment on line 17 x $\frac{\text{Number of days on line 29} \times \%}{365}$	30 \$	\$	\$	\$
31 Number of days on line 20 after 6/30/2019 and before 10/1/2019 ...	31			
32 Underpayment on line 17 x $\frac{\text{Number of days on line 31} \times \%}{365}$	32 \$	\$	\$	\$
33 Number of days on line 20 after 9/30/2019 and before 1/1/2020	33			
34 Underpayment on line 17 x $\frac{\text{Number of days on line 33} \times \%}{365}$	34 \$	\$	\$	\$
35 Number of days on line 20 after 12/31/2019 and before 3/16/2020 ...	35			
36 Underpayment on line 17 x $\frac{\text{Number of days on line 35} \times \%}{366}$	36 \$	\$	\$	\$
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37 \$	107.	\$	\$
38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns	38 \$			107.

* Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at www.irs.gov. You can also call 1-800-829-4933 to get interest rate information.

Schedule A Adjusted Seasonal Installment Method and Annualized Income Installment Method

See instructions.

Form 1120S filers: For lines 1, 2, 3, and 21 "taxable income" refers to excess net passive income or the amount on which tax is imposed under section 1374(a), whichever applies.

Part I Adjusted Seasonal Installment Method

Caution: Use this method only if the base period percentage for any 6 consecutive months is at least 70%. See instructions.

		(a)	(b)	(c)	(d)
		First 3 months	First 5 months	First 8 months	First 11 months
1 Enter taxable income for the following periods.					
a Tax year beginning in 2015	1a				
b Tax year beginning in 2016	1b				
c Tax year beginning in 2017	1c				
2 Enter taxable income for each period for the tax year beginning in 2018. See the instructions for the treatment of extraordinary items	2				
3 Enter taxable income for the following periods.		First 4 months	First 6 months	First 9 months	Entire year
a Tax year beginning in 2015	3a				
b Tax year beginning in 2016	3b				
c Tax year beginning in 2017	3c				
4 Divide the amount in each column on line 1a by the amount in column (d) on line 3a	4				
5 Divide the amount in each column on line 1b by the amount in column (d) on line 3b	5				
6 Divide the amount in each column on line 1c by the amount in column (d) on line 3c	6				
7 Add lines 4 through 6	7				
8 Divide line 7 by 3.0	8				
9a Divide line 2 by line 8	9a				
b Extraordinary items (see instructions)	9b				
c Add lines 9a and 9b	9c				
10 Figure the tax on the amt on ln 9c using the instr for Form 1120, Sch J, line 2, or comparable line of corp's return ...	10				
11a Divide the amount in columns (a) through (c) on line 3a by the amount in column (d) on line 3a	11a				
b Divide the amount in columns (a) through (c) on line 3b by the amount in column (d) on line 3b	11b				
c Divide the amount in columns (a) through (c) on line 3c by the amount in column (d) on line 3c	11c				
12 Add lines 11a through 11c	12				
13 Divide line 12 by 3.0	13				
14 Multiply the amount in columns (a) through (c) of line 10 by columns (a) through (c) of line 13. In column (d), enter the amount from line 10, column (d)	14				
15 Enter any alternative minimum tax for each payment period. See instructions	15				
16 Enter any other taxes for each payment period. See instr.	16				
17 Add lines 14 through 16	17				
18 For each period, enter the same type of credits as allowed on Form 2220, lines 1 and 2c. See instructions	18				
19 Total tax after credits. Subtract line 18 from line 17. If zero or less, enter -0-	19				

Part II Annualized Income Installment Method

		(a)	(b)	(c)	(d)	
		First <u>3</u> months	First <u>3</u> months	First <u>6</u> months	First <u>9</u> months	
20	Annualization periods (see instructions)	20				
21	Enter taxable income for each annualization period. See instructions for the treatment of extraordinary items	21	2,359,317.	2,359,317.	3,421,757.	5,887,918.
22	Annualization amounts (see instructions)	22	4	4.0	2.000000	1.333330
23a	Annualized taxable income. Multiply line 21 by line 22 ..	23a	9,437,268.	9,437,268.	6,843,514.	7,850,538.
b	Extraordinary items (see instructions)	23b				
c	Add lines 23a and 23b	23c	9,437,268.	9,437,268.	6,843,514.	7,850,538.
24	Figure the tax on the amount on line 23c using the instructions for Form 1120, Schedule J, line 2, or comparable line of corporation's return	24	1,981,826.	1,981,826.	1,437,138.	1,648,613.
25	Enter any alternative minimum tax for each payment period (see instructions)	25				
26	Enter any other taxes for each payment period. See instr.	26				
27	Total tax. Add lines 24 through 26	27	1,981,826.	1,981,826.	1,437,138.	1,648,613.
28	For each period, enter the same type of credits as allowed on Form 2220, lines 1 and 2c. See instructions	28				
29	Total tax after credits. Subtract line 28 from line 27. If zero or less, enter -0-	29	1,981,826.	1,981,826.	1,437,138.	1,648,613.
30	Applicable percentage	30	25%	50%	75%	100%
31	Multiply line 29 by line 30	31	495,457.	990,913.	1,077,854.	1,648,613.

Part III Required Installments

		1st	2nd	3rd	4th	
		installment	installment	installment	installment	
Note: Complete lines 32 through 38 of one column before completing the next column.						
32	If only Part I or Part II is completed, enter the amount in each column from line 19 or line 31. If both parts are completed, enter the smaller of the amounts in each column from line 19 or line 31	32	495,457.	990,913.	1,077,854.	1,648,613.
33	Add the amounts in all preceding columns of line 38. See instructions	33		346,877.	990,913.	1,077,854.
34	Adjusted seasonal or annualized income installments. Subtract line 33 from line 32. If zero or less, enter -0- ..	34	495,457.	644,036.	86,941.	570,759.
35	Enter 25% (0.25) of line 5 on page 1 of Form 2220 in each column. Note: "Large corporations," see the instructions for line 10 for the amounts to enter	35	346,877.	648,847.	497,862.	497,862.
36	Subtract line 38 of the preceding column from line 37 of the preceding column	36			4,811.	415,732.
37	Add lines 35 and 36	37	346,877.	648,847.	502,673.	913,594.
38	Required installments. Enter the smaller of line 34 or line 37 here and on page 1 of Form 2220, line 10. See instructions	38	346,877.	644,036.	86,941.	570,759.

Investment Credit

▶ **Attach to your tax return.**

▶ **Go to www.irs.gov/Form3468 for instructions and the latest information.**

Identifying number

23-1242500

THE YORK WATER COMPANY

Part I Information Regarding the Election To Treat the Lessee as the Purchaser of Investment Credit Property

If you are claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4, 1990) election, provide the following information. If you acquired more than one property as a lessee, attach a statement showing the information below.

- 1 Name of lessor _____
- 2 Address of lessor _____
- 3 Description of property _____
- 4 Amount for which you were treated as having acquired the property ▶ \$ _____

Part II Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, and Qualifying Advanced Energy Project Credit

<p>5 Qualifying advanced coal project credit (see instructions):</p> <p>a Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) \$ _____ x 20% (0.20) 5a </p> <p>b Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) \$ _____ x 15% (0.15) 5b </p> <p>c Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) \$ _____ x 30% (0.30) 5c </p> <p>d Total. Add lines 5a, 5b, and 5c 5d </p>		
<p>6 Qualifying gasification project credit (see instructions):</p> <p>a Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions \$ _____ x 30% (0.30) 6a </p> <p>b Qualified investment in property other than in a above placed in service during the tax year \$ _____ x 20% (0.20) 6b </p> <p>c Total. Add lines 6a and 6b 6c </p>		
<p>7 Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year \$ _____ x 30% (0.30) 7 </p>		
<p>8 Reserved for future use 8 </p>		
<p>9 Enter the applicable unused investment credit from cooperatives (see instructions) 9 </p>		
<p>10 Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, Part III, line 1a 10 42.</p>		

LHA For Paperwork Reduction Act Notice, see separate instructions.

Part III Rehabilitation Credit and Energy Credit

<p>11 Rehabilitation credit (see instructions for requirements that must be met):</p> <p>a Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note: This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent <input type="checkbox"/></p> <p>b Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____</p> <p>c Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$ _____</p> <p>d Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above \$ _____ Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:</p> <p>e Pre-1936 buildings under the transition rule (see instructions) \$ _____ x 10% (0.10)</p> <p>f Certified historic structures under the transition rule (see instructions) ... \$ _____ x 20% (0.20)</p> <p>g Certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule (see instructions) \$ _____ x 4% (0.04) Note: This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service. For properties identified on line 11f or 11g, complete lines 11h and 11i.</p> <p>h Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)</p> <p>i Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)</p> <p>j Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)</p>			
11e			
11f			
11g			
11j			
<p>12 Energy credit:</p> <p>a Basis of property using geothermal energy placed in service during the tax year (see instructions) \$ _____ x 10% (0.10)</p> <p>b Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions) \$ _____ x 30% (0.30) Qualified fuel cell property (see instructions):</p> <p>c Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 \$ _____ x 30% (0.30)</p> <p>d Applicable kilowatt capacity of property on line 12c (see instructions) <input type="checkbox"/> _____ x \$1,000</p> <p>e Enter the lesser of line 12c or line 12d</p> <p>f Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ x 30% (0.30)</p> <p>g Applicable kilowatt capacity of property on line 12f (see instructions) <input type="checkbox"/> _____ x \$3,000</p> <p>h Enter the lesser of line 12f or line 12g</p> <p>Qualified microturbine property (see instructions):</p> <p>i Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 \$ _____ x 10% (0.10)</p> <p>j Kilowatt capacity of property on line 12i <input type="checkbox"/> _____ x \$200</p> <p>k Enter the lesser of line 12i or line 12j</p>			
12a			
12b			
12c			
12d			
12e			
12f			
12g			
12h			
12i			
12j			
12k			

Part III Rehabilitation Credit and Energy Credit (continued)

Combined heat and power system property (see instructions): Caution: You can't claim this credit if the electrical capacity of the property is more than 50 megawatts or has a mechanical energy capacity of more than 67,000 horsepower or an equivalent combination of electrical and mechanical energy capabilities.		
l Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ x 10% (0.10)		12l
m If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less		12m
n Multiply line 12l by line 12m		12n
Qualified small wind energy property (see instructions):		
o Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 ... \$ _____ x 30% (0.30)		12o
p Enter the smaller of line 12o or \$4,000		12p
q Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 \$ _____ x 30% (0.30)		12q
Geothermal heat pump systems (see instructions):		
r Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ x 10% (0.10)		12r
Qualified investment credit facility property (see instructions):		
s Basis of property (other than wind facility property and the construction of which began after 2016) placed in service during the tax year \$ _____ x 30% (0.30)		12s
t Basis of wind facility property placed in service during the tax year and the construction of which begins during 2017 \$ _____ x 24% (0.24)		12t
u Basis of wind facility property placed in service during the tax year and the construction of which begins during 2018 \$ _____ x 18% (0.18)		12u
v Basis of wind facility property placed in service during the tax year and the construction of which begins during 2019 \$ _____ x 12% (0.12)		12v
13 Enter the applicable unused investment credit from cooperatives (see instructions)		13
14 Add lines 11e, 11f, 11g, 11j, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, 12t, 12u, 12v, and 13. Report this amount on Form 3800, Part III, line 4a		14

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property) OTHER

OMB No. 1545-0172

2018

Attachment
Sequence No. **179**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return THE YORK WATER COMPANY	Business or activity to which this form relates OTHER DEPRECIATION	Identifying number 23-1242500
--	--	---

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	1,000,000.
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	2,500,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2017 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13 Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	1,791,280.

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2018	17	4,394,042.
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	<input checked="" type="checkbox"/>	

Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		434,053.	3YR	SL	SL	17,679.
b 5-year property		692,508.	5YR	HY	200DB	138,502.
c 7-year property		108,312.	7YR	HY	200DB	15,478.
d 10-year property						
e 15-year property		75,561.	15YR	HY	150DB	3,778.
f 20-year property						
g 25-year property		8,545,811.	25 yrs.	HY	S/L	170,916.
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	SEE STATEMENT 28		39 yrs.	MM	S/L	114,632.
	/			MM	S/L	

Section C - Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System

20a Class life		98,552.	50	HY	S/L	986.
b 12-year			12 yrs.		S/L	
c 30-year	/		30 yrs.	MM	S/L	
d 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	6,647,293.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Includes rows 25-29.

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table with 6 columns: (a) Vehicle, (b) Vehicle, (c) Vehicle, (d) Vehicle, (e) Vehicle, (f) Vehicle. Includes rows 30-36.

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

Table with 2 columns: Yes, No. Includes rows 37-41.

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes rows 42-44.

Asset Acquisition Statement
Under Section 1060

▶ Attach to your income tax return.

▶ Information about Form 8594 and its separate instructions is at www.irs.gov/form8594

Name as shown on return
THE YORK WATER COMPANY

Identifying number as shown on return
23-1242500

Check the box that identifies you:
 Purchaser Seller

Part I General Information

1 Name of other party to the transaction
WRIGHTSVILLE BOROUGH

Other party's identifying number
23-2580717

Address (number, street, and room or suite no.)
601 WATER STREET, P.O. BOX 187

City or town, state, and ZIP code
WRIGHTSVILLE, PA 17368

2 Date of sale
02/08/18

3 Total sales price (consideration)
113,113.

Part II Original Statement of Assets Transferred

4 Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	\$	\$
Class II	\$	\$
Class III	\$	\$
Class IV	\$	\$
Class V	\$ 113,113.	\$ 113,113.
Class VI and VII	\$	\$
Total	\$ 113,113.	\$ 113,113.

5 Did the purchaser and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties? Yes No
If "Yes," are the aggregate fair market values (FMV) listed for each of asset Classes I, II, III, IV, V, VI, and VII the amounts agreed upon in your sales contract or in a separate written document? Yes No

6 In the purchase of the group of assets (or stock), did the purchaser also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)? Yes No

If "Yes," attach a statement that specifies (a) the type of agreement and (b) the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See instructions.

Department of the Treasury
Internal Revenue Service

▶ Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.

2018

▶ Go to www.irs.gov/Form1120 for the latest information.

Name of common parent THE YORK WATER COMPANY	Employer identification number 23-1242500
Name of subsidiary	Employer identification number

Part I Cost of Goods Sold

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 Amounts attributable to cost flow assumptions				
2 Amounts attributable to:				
a Stock option expense				
b Other equity-based compensation				
c Meals and entertainment				
d Parachute payments				
e Compensation with section 162(m) limitation				
f Pension and profit sharing				
g Other post-retirement benefits				
h Deferred compensation				
i Reserved				
j Amortization				
k Depletion				
l Depreciation				
m Corporate-owned life insurance premiums ...				
n Other section 263A costs				
3 Inventory shrinkage accruals				
4 Excess inventory and obsolescence reserves				
5 Lower of cost or market write-downs				
6 Other items with differences (attach statement)				
7 Other items with no differences				
8 Total cost of goods sold. Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions ...				

Part II Interest Income

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income	105,259.		-105,259.	
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4a	Intercompany interest income - From outside tax affiliated group				
4b	Intercompany interest income - From tax affiliated group				
5	Other interest income				
6	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	105,259.		-105,259.	

Part III Interest Expense

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities				
2	Lease/purchase interest expense				
3a	Intercompany interest expense - Paid to outside tax affiliated group				
3b	Intercompany interest expense - Paid to tax affiliated group				
4	Other interest expense STMT 29	5,146,349.			5,146,349.
5	Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	5,146,349.			5,146,349.

JWA

Report of Employer-Owned Life Insurance Contracts

▶ **Attach to the policyholder's tax return. See instructions.**
 ▶ **Go to www.irs.gov/Form8925 for the latest information.**

Name(s) shown on return THE YORK WATER COMPANY	Identifying number 23-1242500
Name of policyholder, if different from above THE YORK WATER COMPANY	Identifying number, if different from above 23-1242500

Type of business
WATER UTILITY

1 Enter the number of employees the policyholder had at the end of the tax year	1	121.
2 Enter the number of employees included on line 1 who were insured at the end of the tax year under the policyholder's employer-owned life insurance contract(s) issued after August 17, 2006. See <i>Section 1035 exchanges</i> for an exception	2	22.
3 Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2	3	10,355,374.
4a Does the policyholder have a valid consent for each employee included on line 2? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
b If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	4b	

SECTION 1.263(A)-1(F) DE MINIMIS SAFE HARBOR ELECTION

THE YORK WATER COMPANY
130 EAST MARKET STREET
YORK, PA 17401

EMPLOYER IDENTIFICATION NUMBER: 23-1242500

FOR THE YEAR ENDING DECEMBER 31, 2018

THE YORK WATER COMPANY IS MAKING THE DE MINIMIS SAFE HARBOR ELECTION
UNDER REG. SEC. 1.263(A)-1(F).

INVESTMENT TAX CREDIT (FORM 3468)

QUALIFYING PROPERTY FOR THE INVESTMENT TAX CREDIT ON FORM 3468 REPRESENTS REFUNDS OF ADVANCES FOR CONSTRUCTION OF PROPERTY PLACED IN SERVICE PRIOR TO 1986. ACCORDINGLY, ITC IS BEING CLAIMED AT THE APPLICABLE RATES FOR THE YEARS IN WHICH THE PROPERTY WAS PLACED IN SERVICE.

FORM 1120	OTHER INCOME	STATEMENT 2
DESCRIPTION		AMOUNT
TAXABLE CIAC & CUSTOMER ADVANCES		1,997,009.
TOTAL TO FORM 1120, LINE 10		1,997,009.

FORM 1120	TAXES AND LICENSES	STATEMENT 3
DESCRIPTION		AMOUNT
PAYROLL TAXES		589,224.
TAXES - OTHER		574,082.
PENNSYLVANIA TAXES - BASED ON INCOME		427,162.
TOTAL TO FORM 1120, LINE 17		1,590,468.

	CURRENT YEAR CONTRIBUTIONS	STATEMENT 4
DESCRIPTION		AMOUNT
CASH CHARITABLE CONTRIBUTIONS (50%)		77,504.
TOTAL CURRENT YEAR CONTRIBUTIONS		77,504.

CONTRIBUTIONS

STATEMENT 5

QUALIFIED CONTRIBUTIONS SUBJECT TO 100% LIMIT
QUALIFIED CONTRIBUTIONS SUBJECT TO 15% LIMIT

CONTRIBUTION SUBJECT TO LIMITATION:

CARRYOVER OF PRIOR YEARS UNUSED CONTRIBUTIONS

FOR TAX YEAR 2013		
FOR TAX YEAR 2014		
FOR TAX YEAR 2015		
FOR TAX YEAR 2016		
FOR TAX YEAR 2017	204,156	
	<hr/>	
TOTAL CARRYOVER		204,156
CURRENT YEAR CONTRIBUTIONS		77,504
		<hr/>
TOTAL CONTRIBUTIONS AVAILABLE		281,660
TAXABLE INCOME LIMITATION AS ADJUSTED		977,259
		<hr/>
EXCESS CONTRIBUTIONS		0
		<hr/>
ALLOWABLE CONTRIBUTIONS DEDUCTION		281,660
		<hr/>
TOTAL CONTRIBUTION DEDUCTION		281,660
		<hr/> <hr/>

FORM 1120

OTHER DEDUCTIONS

STATEMENT 6

DESCRIPTION	AMOUNT
AMORTIZATION	89,121.
CHEMICALS	564,400.
COMMUNICATION EXPENSES	162,338.
COMPUTER EXPENSE	135,012.
COST OF REMOVAL NET OF SALVAGE	1,929,800.
DEFERRED COMPENSATION EXPENSE	121,672.
DEFERRED RATE CASE EXPENSE	306,156.
DEFERRED SERVICE LINE EXPENSE	112,378.
DIRECTOR'S FEES	292,943.
DUES AND SUBSCRIPTIONS	1,374.
FUEL	23,840.
INSURANCE	811,590.
LODGING	3,323.
LOSSES AND DEDUCTIONS FROM PASSTHROUGH ENTITIES	295.
MAILINGS	303,081.
MEALS	5,184.
MEMBERSHIP FEES	72,560.
MISCELLANEOUS EXPENSE	318,829.
NON-DEDUCTIBLE POST RETIREMENT BENEFITS	27,193.
O/H ALLOCATION - ADMINISTRATIVE AND GENERAL	-660,202.
OFFICE SUPPLIES & EXPENSES	114,604.
OPERATION	1,144,166.
PREPAID EXPENSE DEDUCTION UNDER SEC. 1.263(A)-4(F)	31,987.
PROFESSIONAL SERVICES	340,474.
PURCHASED POWER	1,111,701.
REGISTRATION FEES	16,273.
STATE CREDIT CONTRIBUTIONS	490,250.
STOCKHOLDERS EXPENSES - ADMINISTRATIVE & GENERAL	219,978.
TANK PAINTING EXPENSES	443,361.
TRANSPORTATION EXPENSE	339,856.
TRAVEL	4,443.
TRUSTEE AND BANK FEES	607,919.
UNIFORMS	11,113.
TOTAL TO FORM 1120, LINE 26	9,497,012.

LOSSES AND DEDUCTIONS FROM PASSTHROUGH ENTITIES STATEMENT 7

NAME AND ADDRESS	EMPLOYER ID	AMOUNT
KEYSTONE BENEFITS PARTNERS LLC 2555 KINGSTON ROAD SUITE 100 YORK, PA 17402	90-0346750	295.
TOTAL		295.

THE YORK WATER COMPANY

23-1242500

SCHEDULE C DOMESTIC DIVIDENDS SUBJECT TO 50% DEDUCTION STATEMENT 8

DESCRIPTION

AMOUNT

THE COLUMBIA WATER COMPANY

15,306.

TOTAL TO SCHEDULE C, LINE 1

15,306.

DIVIDEND DEDUCTION WORKSHEET	STATEMENT 9
1. REFIGURE TAXABLE INCOME BEFORE NOL AND SPECIAL DEDUCTIONS.	9,490,934
2. COMPLETE LINES 10, 11 AND 12, COLUMN (C), AND ENTER THE TOTAL HERE	
3. SUBTRACT LINE 2 FROM LINE 1	9,490,934
4. MULTIPLY LINE 3 BY 65%	6,169,107
5. ADD LINES 2, 5, 7, AND 8, COLUMN (C), AND THE PART OF THE DEDUCTION ON LINE 3, COLUMN (C), THAT IS ATTRIBUTABLE TO DIVIDENDS FROM 20%-OR-MORE-OWNED CORPORATIONS	
6. ENTER THE SMALLER OF LINE 4 OR 5. IF LINE 5 IS GREATER THAN LINE 4, STOP HERE; ENTER THE AMOUNT FROM LINE 6 ON LINE 9, COLUMN (C), AND DO NOT COMPLETE THE REST OF THIS WORKSHEET	
7. ENTER THE TOTAL AMOUNT OF DIVIDENDS FROM 20%-OR-MORE-OWNED CORPORATIONS INCLUDED ON LINES 2, 3, 5, 7 AND 8, COLUMN (A).	
8. SUBTRACT LINE 7 FROM LINE 3	9,490,934
9. MULTIPLY LINE 8 BY 50%	4,745,467
10. SUBTRACT LINE 5 ABOVE FROM LINE 9, COLUMN (C).	7,653
11. ENTER THE SMALLER OF LINE 9 OR LINE 10	7,653
12. DIVIDENDS-RECEIVED DEDUCTION AFTER LIMITATION (SEC. 246(B)). ADD LINES 6 AND 11. ENTER THE RESULT ON LINE 9, COLUMN (C)	7,653

SCHEDULE L	OTHER CURRENT ASSETS	STATEMENT 10	
DESCRIPTION		BEGINNING OF TAX YEAR	END OF TAX YEAR
MATERIALS AND SUPPLIES		905,621.	875,569.
PREPAID EXPENSES		697,081.	895,684.
TOTAL TO SCHEDULE L, LINE 6		1,602,702.	1,771,253.

SCHEDULE L	OTHER INVESTMENTS	STATEMENT 11	
DESCRIPTION		BEGINNING OF TAX YEAR	END OF TAX YEAR
OTHER INVESTMENTS		59,724.	59,724.
TOTAL TO SCHEDULE L, LINE 9		59,724.	59,724.

SCHEDULE L	OTHER ASSETS	STATEMENT 12	
DESCRIPTION		BEGINNING OF TAX YEAR	END OF TAX YEAR
DEFERRED REGULATORY ASSETS		30,331,284.	32,353,285.
NOTES RECEIVABLE		255,481.	255,481.
OTHER ASSETS		3,248,920.	3,590,367.
TOTAL TO SCHEDULE L, LINE 14		<u>33,835,685.</u>	<u>36,199,133.</u>

SCHEDULE L	OTHER CURRENT LIABILITIES	STATEMENT 13	
DESCRIPTION		BEGINNING OF TAX YEAR	END OF TAX YEAR
ACCRUED INCOME TAXES		531,303.	150,191.
ACCRUED INTEREST		988,814.	992,315.
ACCRUED TAXES		10,044.	12,914.
DIVIDENDS PAYABLE		1,891,760.	1,999,344.
OTHER ACCRUED EXPENSES		1,543,444.	1,523,495.
OTHER DEFERRED CREDITS		0.	2,103,552.
PAYROLL TAXES AND BENEFITS WITHHELD		65,380.	64,961.
TOTAL TO SCHEDULE L, LINE 18		<u>5,030,745.</u>	<u>6,846,772.</u>

SCHEDULE L	OTHER LIABILITIES	STATEMENT 14	
DESCRIPTION		BEGINNING OF TAX YEAR	END OF TAX YEAR
CONTRIBUTIONS IN AID OF CONSTRUCTION		38,660,681.	39,725,069.
CUSTOMERS' ADVANCES FOR CONSTRUCTION		6,323,876.	6,849,140.
DEFERRED EMPLOYEE BENEFITS		7,074,866.	4,715,144.
DEFERRED INCOME TAXES		34,753,660.	36,962,200.
OTHER DEFERRED CREDITS		26,567,725.	26,524,783.
TOTAL TO SCHEDULE L, LINE 21		<u>113,380,808.</u>	<u>114,776,336.</u>

SCHEDULE M-3 INCOME (LOSS) FROM U.S. PARTNERSHIPS STATEMENT 15

EIN	NAME		INCOME (LOSS) PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	INCOME (LOSS) PER TAX RETURN
	END OF YEAR PERCENTAGE					
	PROFIT- SHARING	LOSS- SHARING				
90-0346750	KEYSTONE BENEFITS PARTNERS LLC		0.	-295.	0.	-295.
TOTAL TO M-3, PART II, LINE 9			0.	-295.	0.	-295.

SCHEDULE M-3 OTHER INCOME (LOSS) ITEMS WITH DIFFERENCES STATEMENT 16

DESCRIPTION	INCOME (LOSS) PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	INCOME (LOSS) PER TAX RETURN
GROSS RECEIPTS OR SALES	47,938,549.	1,599,855.	0.	49,538,404.
INVESTMENT TAX CREDIT	39,247.		-39,247.	0.
TAXABLE CIAC & CUSTOMER ADVANCES	0.	1,997,009.	0.	1,997,009.
TOTAL TO M-3, PART II, LINE 25	47,977,796.	3,596,864.	-39,247.	51,535,413.

SCHEDULE M-3 OTHER INCOME (LOSS) AND EXPENSE / DEDUCTION STATEMENT 17
ITEMS WITH NO DIFFERENCES

DESCRIPTION	PER INCOME STATEMENT	PER TAX RETURN
OTHER INCOME (LOSS) - SEE STATEMENT	525,260.	525,260.
OTHER EXPENSE / DEDUCTION - SEE STATEMENT	-9,146,520.	-9,146,520.
TOTAL TO SCHEDULE M-3, PART II, LINE 28	-8,621,260.	-8,621,260.

SCHEDULE M-3

DEFERRED COMPENSATION

STATEMENT 22

DESCRIPTION	EXPENSE PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	DEDUCTION PER TAX RETURN
DEFERRED COMPENSATION EXPENSE	32,031.	25,897.	63,744.	121,672.
TOTAL	32,031.	25,897.	63,744.	121,672.

SCHEDULE M-3

CHARITABLE CONTRIBUTION OF CASH
AND TANGIBLE PROPERTY

STATEMENT 23

DESCRIPTION	EXPENSE/ DEDUCTION PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	EXPENSE/ DEDUCTION PER TAX RETURN
CASH CHARITABLE CONTRIBUTIONS (50%)	77,504.		0.	77,504.
TOTAL	77,504.		0.	77,504.

SCHEDULE M-3

BAD DEBT EXPENSE

STATEMENT 24

DESCRIPTION	EXPENSE PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	DEDUCTION PER TAX RETURN
BAD DEBT	250,884.		0.	250,884.
TOTAL	250,884.		0.	250,884.

SCHEDULE M-3 OTHER EXPENSE/DEDUCTION ITEMS WITH DIFFERENCES STATEMENT 25

DESCRIPTION	EXPENSE/ DEDUCTION PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	EXPENSE/ DEDUCTION PER TAX RETURN
COST OF REMOVAL NET OF SALVAGE	0.	1,929,800.	0.	1,929,800.
DEFERRED RATE CASE EXPENSE	0.	306,156.	0.	306,156.
DEFERRED SERVICE LINE EXPENSE	0.	112,378.	0.	112,378.
NON-DEDUCTIBLE LOBBYING EXPENSES	23,274.		-23,274.	0.
PREPAID EXPENSE DEDUCTION UNDER SEC. 1.263(A)-4(F)	0.	31,987.	0.	31,987.
PROFESSIONAL SERVICES	345,402.	-4,928.	0.	340,474.
REPAIRS	1,997,174.	6,544,263.	0.	8,541,437.
SALARIES AND WAGES	5,594,946.	-24,095.	0.	5,570,851.
TANK PAINTING EXPENSES	0.	443,361.	0.	443,361.
TRANSPORTATION EXPENSE	589,807.	-249,951.	0.	339,856.
TOTAL TO M-3, PART III, LINE 38	8,550,603.	9,088,971.	-23,274.	17,616,300.

SCHEDULE M-3

OTHER EXPENSE/DEDUCTION ITEMS
WITH NO DIFFERENCES

STATEMENT 26

DESCRIPTION	EXPENSE/ DEDUCTION PER INCOME STATEMENT	EXPENSE/ DEDUCTION PER TAX RETURN
CHEMICALS	564,400.	564,400.
COMMUNICATION EXPENSES	162,338.	162,338.
COMPUTER EXPENSE	135,012.	135,012.
DIRECTOR'S FEES	292,943.	292,943.
DUES AND SUBSCRIPTIONS	1,374.	1,374.
EMPLOYEE BENEFIT PROGRAMS	1,091,753.	1,091,753.
FUEL	23,840.	23,840.
INSURANCE	811,590.	811,590.
LODGING	3,323.	3,323.
MAILINGS	303,081.	303,081.
MEMBERSHIP FEES	72,560.	72,560.
MISCELLANEOUS EXPENSE	318,829.	318,829.
O/H ALLOCATION - ADMINISTRATIVE AND GENERAL	-660,202.	-660,202.
OFFICE SUPPLIES & EXPENSES	114,604.	114,604.
OFFICERS COMPENSATION	1,132,022.	1,132,022.
OPERATION	1,144,166.	1,144,166.
PAYROLL TAXES	589,224.	589,224.
PURCHASED POWER	1,111,701.	1,111,701.
REGISTRATION FEES	16,273.	16,273.
RENTS	9,904.	9,904.
STATE CREDIT CONTRIBUTIONS	490,250.	490,250.
STOCKHOLDERS EXPENSES - ADMINISTRATIVE & GENERAL	219,978.	219,978.
TAXES - OTHER	574,082.	574,082.
TRAVEL	4,443.	4,443.
TRUSTEE AND BANK FEES	607,919.	607,919.
UNIFORMS	11,113.	11,113.
TOTAL TO SCHEDULE M-3, PART II, LINE 28	9,146,520.	9,146,520.

FORM 2220 COMPUTATION OF UNDERPAYMENT PENALTY STATEMENT 27

Q T R	EVENT AMOUNT TYPE	*	REMAINING UNDERPAYMENT	PERIOD OF UNDERPAYMENT	DAYS	INT RATE	AMOUNT OF PENALTY
A			13,292.	04/17/2018 06/15/2018	59	5%	107.
	-657,328. P		-644,036.	06/15/2018	0	5%	0.
TOTAL TO FORM 2220, LINE 38							107.

EVENT TYPE: Q = AMOUNT UNDERPAID AT START OF QUARTER
 P = PAYMENT
 W = WITHHOLDING
 R = INTEREST RATE CHANGE
 L = SWITCH TO OR FROM A LEAP YEAR

FORM 4562 NONRESIDENTIAL REAL PROPERTY STATEMENT 28

(B) MONTH/YEAR IN SERVICE	(C) BASIS	(D) RECOVERY PERIOD	(G) DEPRECIATION DEDUCTION
02/18	35,475.	39	797.
03/18	5,527,103.	39	112,366.
08/18	102,187.	39	984.
11/18	34,356.	39	110.
12/18	333,473.	39	357.
12/18	17,167.	39	18.
06/18	11.	39	0.
TOTALS TO 4562, LN 19I	6,049,772.		114,632.

FORM 8916-A OTHER INTEREST EXPENSE STATEMENT 29

DESCRIPTION	PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	PER TAX RETURN
INTEREST EXPENSE FROM TRADE OR BUSINESS	5,146,349.	0.	0.	5,146,349.
TOTAL TO PART III, LINE 4	5,146,349.	0.	0.	5,146,349.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
TAXES OTHER THAN INCOME TAXES

53.53 IV Taxes

D. Water and Wastewater Utilities

15 Provide a schedule of federal and Pennsylvania taxes, other than income taxes, calculated on the basis of test year per books, pro forma at present rates, and pro forma at proposed rates, to include the following categories:

- a. Social security.
- b. Unemployment.
- c. Capital stock.
- d. Public utility realty.
- e. PUC assessment.
- f. Other property.
- g. Any other appropriate categories.

Response: Refer to page 2.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 PRO FORMA TAXES OTHER THAN INCOME TAXES UNDER EXISTING AND
 PROPOSED RATES FOR TWELVE MONTHS ENDED DECEMBER 31, 2021

Exhibit No. HIV-15.
 Page 2 of 2
 Witness: M C Winter

	Twelve Months Ended 12-31-21 (1)	Under Existing Rates			Under Proposed Rates		
		Exhibit Reference (2)	Adjustment (3)	Pro Forma Under Existing Rates (4)	Exhibit Reference (5)	Adjustment (6)	Pro Forma Under Proposed Rates (7)
TAXES OTHER THAN INCOME TAXES							
40801000 Assessments	320,469	HIV-15-4	16,717	337,186	HIV-15-5	10,783	347,969
40801100 Purta	267,502			267,502			267,502
40801101 Local Real Estate-County	28,588			28,588			28,588
40801102 Local Real Estate-School	62,038			62,038			62,038
40801201 Fica	586,248	HIV-15-1	41,321	627,569			627,569
40801202 Federal Unemployment	5,668	HIV-15-2	(587)	5,081			5,081
40801203 State Unemployment	24,198	HIV-15-3	(8,812)	15,386			15,386
40801302 Other Taxes	3,716			3,716			3,716
40801302 Payroll Taxes Capitalized	(66,780)	HIII-2-6	(792)	(67,572)			(67,572)
	1,231,647		47,846	1,279,493		10,783	1,290,277

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING
RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To adjust FICA by applying January 1, 2022 OASDI and HI tax rates and wage bases to pro forma payroll for twelve months ended December 31, 2021.	
	Total Pro Forma Payroll	8,605,691
	Pro Forma HI Component of FICA at 1.45% 8,605,691 x .0145)	124,783
	Total Pro Forma Payroll	8,605,691
	Less: Payroll in Excess of OASDI Wage Base of \$147,000	496,231
	Total Pro Forma Payroll Subject to OASDI Tax	8,109,459
	Pro Forma OASDI Component of FICA at 6.2% 8,109,459 x .062)	502,786
	Total Pro Forma FICA	627,569
	Less: Test Year FICA	586,248
		41,321
40801201	Taxes Other Than Income Taxes-FICA	41,321

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING
 RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To adjust Federal unemployment tax by applying January 1, 2022 Federal unemployment tax rate and wage base to pro forma payroll for twelve months ended December 31, 2021.	
	Total Pro Forma Payroll	8,605,691
	Less; Payroll in Excess of \$7,000 Taxable Wage Base	7,758,816
	Pro Forma Taxable Payroll	846,875
	Pro Forma Federal Unemployment Tax at 0.6%	5,081
	Less: Test Year Federal Unemployment Tax	5,668
		(587)
40801202	Taxes Other Than Income Taxes-Federal Unemployment	(587)

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING
 RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To adjust state unemployment tax by applying January 1, 2022 state unemployment tax rate and wage base to pro forma payroll for twelve months ended December 31, 2021.	
	Total Pro Forma Payroll	8,605,691
	Less; Payroll in Excess of \$10,000 Taxable Wage Base	7,413,456
	Pro Forma Taxable Payroll	1,192,235
	Pro Forma State Unemployment Tax at 1.2905%	15,386
	Less: Test Year State Unemployment Tax	24,198
		(8,812)
40801203	Taxes Other Than Income Taxes-State Unemployment	(8,812)

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING
RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To adjust Pennsylvania Public Utility Commission General Assessment, Consumer Advocate Assessment, Small Business Advocate, and Damage Prevention Control Assessment based on pro forma revenues under existing rates for twelve months ended December 31, 2021 and 2021-2022 assessment factors.	
	Pro Forma Operating Revenues Under Existing Rates for the Twelve Months Ended December 31, 2021	50,209,281
	Combined 2021-2022 Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessment Factors	0.671560%
	Pro Forma Combined Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessments Under Existing Rates for the Twelve Months Ended December 31, 2021	(50,209,281
	x 0.00671560)	337,186
	Less: Test Year Combined Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessments	320,469
		16,717
40801000	Taxes Other Than Income Taxes-Assessments	16,717

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER PROPOSED
RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To adjust Pennsylvania Public Utility Commission General Assessment, Consumer Advocate Assessment, Small Business Advocate, and Damage Prevention Control Assessment based on pro forma revenues under proposed rates for twelve months ended December 31, 2021 and 2021-2022 assessment factors.	
	Pro Forma Operating Revenues Under Proposed Rates for the Twelve Months Ended December 31, 2021	51,814,984
	Combined 2021-2022 Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessment Factors	0.671560%
	Pro Forma Combined Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessments Under Proposed Rates for the Twelve Months Ended December 31, 2021	(51,814,984
	x 0.00671560)	347,969
	Less: Pro Forma Combined Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessments for the Twelve Months Ended December 31, 2021 (Refer to Exhibit No. HIV-15-4)	337,186
		10,783
40801000	Taxes Other Than Income Taxes-Assessments	10,783

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEFERRED INCOME TAXES

53.53 IV Taxes

D. Water and Wastewater Utilities

16 Submit a schedule showing a breakdown of the deferred income taxes by state and federal per books, pro forma, existing rates, and under proposed rates.

Response: Refer to Exhibit No. HIV-17.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
FEDERAL AND STATE INCOME TAXES UNDER EXISTING RATES FOR
TWELVE MONTHS ENDED DECEMBER 31, 2021 AND ANTICIPATED
FEDERAL AND STATE INCOME TAXES WHEN THE PROPOSED RATES
BECOME EFFECTIVE

53.53 IV Taxes

D. Water and Wastewater Utilities

17 With respect to determination of income taxes, federal and state:

- a. Show income tax results of the annualizing and normalizing adjustments to the test year record before any rate increase.
- b. Show income taxes for the annualized and normalized test year.
- c. Show income tax effect of the rate increase requested.
- d. Show income taxes for the normalized and annualized test year after application of the full rate increase.

Response: Refer to page 2.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 FEDERAL AND STATE INCOME TAXES UNDER EXISTING RATES FOR
 TWELVE MONTHS ENDED DECEMBER 31, 2021 AND ANTICIPATED
 FEDERAL AND STATE INCOME TAXES WHEN THE PROPOSED RATES
 BECOME EFFECTIVE

Exhibit No. HIV-17
 Page 2 of 2
 Witness: M C Winter

	Twelve Months Ended December 31, 2021 (1)	Under Existing Rates			Under Proposed Rates		
		Exhibit Reference (2)	Adjustment (3)	Pro Forma Twelve Months Ended December 31, 2021 (4)	Exhibit Reference (5)	Adjustment (6)	Pro Forma Twelve Months Ended December 31, 2021 (7)
40901000 Current Federal Income Tax	889,746	HIV-17-2	(324,316)	565,430	HIV-17-5	300,321	865,751
40901100 Current State Income Tax	341,899	HIV-17-2	(156,138)	185,761	HIV-17-5	158,723	344,485
41001000 Deferred Federal Income Tax-Accelerated Depreciation	678,814	HIV-17-3	(245,244)	433,570			433,570
41001009 Deferred Federal Income Tax-Basis Diff	(172,348)			(172,348)			(172,348)
41001109 Deferred State Income Tax-Basis Diff	(86,802)			(86,802)			(86,802)
41001012 Deferred Federal Income Tax-Excess ADIT	(175,155)	HIV-17-4	3,644	(171,511)			(171,511)
41201100 Amortization of Investment Tax Credits	(37,525)	HIV-17-1	(1,717)	(39,242)			(39,242)
	1,438,629		(723,771)	714,858		459,044	1,173,902

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING INCOME TAX ADJUSTMENTS UNDER EXISTING RATES
AMORTIZATION OF INVESTMENT TAX CREDITS

Account	Explanation	Adjustment Increase (Decrease)	
To adjust amortization of investment tax credits to reflect pro forma annual amortization.			
Year (1)	Investment Tax Credit Generated (2)	Amortization Period (3)	Pro Forma Annual Amortization (4)
1972	9000	50 years	(90)
1973	10341	50 years	(207)
1974	13637	50 years	(273)
1975	58644	50 years	(1,173)
1976	67403	50 years	(1,348)
1977	81673	50 years	(1,633)
1978	93577	50 years	(1,872)
1979	148145	50 years	(2,963)
1980	63163	50 years	(1,263)
1981	128411	50 years	(2,568)
1982	217470	50 years	(4,349)
1983	93455	50 years	(1,869)
1984	194217	50 years	(3,884)
1985	346491	50 years	(6,930)
1986	102154	50 years	(2,043)
1987	20455	50 years	(409)
1988	33318	50 years	(666)
1989	9291	50 years	(186)
1990	209567	50 years	(4,191)
1991	1021	50 years	(20)
1992	674	50 years	(13)
1993	2009	50 years	(40)
1994	1024	50 years	(20)
1995	799	50 years	(16)
1996	41497	50 years	(830)
1997	2050	50 years	(41)
1998	981	50 years	(20)
1999	1302	50 years	(26)
2000	1436	50 years	(29)
2001	726	50 years	(15)
2002	2235	50 years	(45)
2003	1199	50 years	(24)
2004	226	50 years	(5)
2005	619	50 years	(12)
2006	1254	50 years	(25)
2007	68	50 years	(1)
2008	579	50 years	(12)
2009	469	50 years	(9)
2010	1036	50 years	(21)
2011	31	50 years	(1)
2012	181	50 years	(4)
2013	603	50 years	(12)
2014	377	50 years	(8)
2015	1132	50 years	(23)
2016	386	50 years	(8)
2017	68	50 years	(1)
2018	42	50 years	(1)
2019	257	50 years	(5)
2020	102	50 years	(2)
2021	1789	50 years	(36)
Total Pro Forma Amortization			(39,242)
Less: Test Year Amortization			(37,525)
			(1,717)

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING INCOME TAX ADJUSTMENTS UNDER EXISTING RATES

Account	Explanation	Adjustment Increase (Decrease)	
	To adjust current Federal and state income tax for the twelve months ended December 31, 2021 based on pro forma taxable income under existing rates and current Federal and state income tax rates.		
	Pro Forma Net Operating Income	30,324,046	
	Add:		
	Customer Survey Expense	2,323	
	Dividend Reinvestment and Direct Stock Purchase and Sale Expenses	8,305	
	Long-Term Incentive Plan Expenses	1,740	
	Employee Stock Purchase Plan Expenses	1,277	
	Amortization of Rate Case Expense	238,125	
	Amortization of Acquisition Adjustments	(11,746)	
	Amortization of Lead Service Line Replacements	283,064	
	Filter Plant Yard Piping Survey	3,081	
	Service Life Study Expenses	4,928	
	Long-Term Infrastructure Improvement Plan Expenses	844	
	Nondeductible Parking	13,308	
	Nondeductible Meals	1,286	
	Deduct:		
	Tax Repair Expense	11,769,219	
	Cost of Removal	3,090,826	
	Tank Painting	419,160	
	State Tax Depreciation	9,118,938	
	Pro Forma Interest Expense (Interest Synchronization)	4,612,965	
	Pro Forma Taxable Income	1,859,474	
	Pro Forma State Income Tax at 9.99%	185,761	185,761
	Federal Bonus Depreciation in Excess of State	(1,018,811)	
	Pro Forma Federal Taxable Income	2,692,523	
	Pro Forma Federal Income Tax at 21%		565,430
	Total Pro Forma Current Income Tax		751,191
	Less: Test Year Current Income Taxes		1,231,645
			(480,454)
40901000	Current Federal Income Tax		(324,316)
40901100	Current State Income Tax		(156,138)

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION CALCULATION OF
DEFERRED FEDERAL INCOME TAXES ON ASSETS OTHER THAN ASSETS CONSTRUCTED WITH
TAXABLE CUSTOMERS ADVANCES AND CONTRIBUTIONS NOT SUBJECT TO WEIGHTED AVERAGE
RATE METHOD FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

Vintage Year (1)	Method (2)	Tax Depreciation (3)	Normalized (Booked) Depreciation on Assets Placed in Service During the Years 1971 and After (4)	Tax Depreciation Subject to IRS Deferral Requirements (5)
1970 and Prior	Straight Line	186,144	186,144	-
1971	Asset Depreciation Range- Double Declining Balance	16,316	18,398	(2,082)
1972	Asset Depreciation Range- Double Declining Balance	7,117	4,570	2,547
1973	Asset Depreciation Range- Double Declining Balance	6,105	4,103	2,002
1974	Asset Depreciation Range- Double Declining Balance	8,586	4,596	3,990
1975	Asset Depreciation Range- Double Declining Balance	15,599	8,647	6,952
1976	Asset Depreciation Range- Double Declining Balance	11,245	10,056	1,189
1977	Asset Depreciation Range- Double Declining Balance	11,291	8,082	3,209
1978	Asset Depreciation Range- Double Declining Balance	17,003	15,352	1,651
1979	Asset Depreciation Range- Double Declining Balance	9,256	15,556	(6,300)
1980	Asset Depreciation Range- Double Declining Balance	4,774	2,836	1,938
1981	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System		12,614	(12,614)
1982	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System		28,185	(28,185)
1983	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System		18,042	(18,042)
1984	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System		42,627	(42,627)
1985	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System		55,518	(55,518)

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION CALCULATION OF
DEFERRED FEDERAL INCOME TAXES ON ASSETS OTHER THAN ASSETS CONSTRUCTED WITH
TAXABLE CUSTOMERS ADVANCES AND CONTRIBUTIONS NOT SUBJECT TO WEIGHTED AVERAGE
RATE METHOD FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

Vintage Year (1)	Method (2)	Tax Depreciation (3)	Normalized (Booked) Depreciation on Assets Placed in Service During the Years 1971 and After (4)	Tax Depreciation Subject to IRS Deferral Requirements (5)
1986	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System		63,223	(63,223)
1987	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System		32,013	(32,013)
1988	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System		4,339	(4,339)
1989	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System		48,920	(48,920)
1990	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	1,490	86,555	(85,065)
1991	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System		51,577	(51,577)
1992	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	133	29,704	(29,571)
1993	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	142	73,895	(73,753)
1994	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	67	26,687	(26,620)
1995	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System		58,822	(58,822)
1996	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	14,665	113,577	(98,912)

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION CALCULATION OF
DEFERRED FEDERAL INCOME TAXES ON ASSETS OTHER THAN ASSETS CONSTRUCTED WITH
TAXABLE CUSTOMERS ADVANCES AND CONTRIBUTIONS NOT SUBJECT TO WEIGHTED AVERAGE
RATE METHOD FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

Vintage Year (1)	Method (2)	Tax Depreciation (3)	Normalized (Booked) Depreciation on Assets Placed in Service During the Years 1971 and After (4)	Tax Depreciation Subject to IRS Deferral Requirements (5)
1997	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	145,248	66,401	78,847
1998	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	143,116	65,625	77,491
1999	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	197,026	74,914	122,112
2000	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	297,140	88,894	208,246
2001	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	201,154	117,990	83,164
2002	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	136,023	66,695	69,328
2003	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	125,061	101,004	24,057
2004	Straight Line, Accelerated Cost Recovery System, Limited Accelerated Cost Recovery System and Alternative Depreciation System	450,463	340,205	110,258
2005	Straight Line, Accelerated Cost Recovery System, Limited Accelerated Cost Recovery System and Alternative Depreciation System	485,649	284,533	201,116
2006	Straight Line, Accelerated Cost Recovery System, Limited Accelerated Cost Recovery System and Alternative Depreciation System	320,440	317,711	2,729

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION CALCULATION OF
DEFERRED FEDERAL INCOME TAXES ON ASSETS OTHER THAN ASSETS CONSTRUCTED WITH
TAXABLE CUSTOMERS ADVANCES AND CONTRIBUTIONS NOT SUBJECT TO WEIGHTED AVERAGE
RATE METHOD FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

Vintage Year (1)	Method (2)	Tax Depreciation (3)	Normalized (Booked) Depreciation on Assets Placed in Service During the Years 1971 and After (4)	Tax Depreciation Subject to IRS Deferral Requirements (5)
2007	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	459,668	421,859	37,809
2008	Straight Line, Accelerated Cost Recovery System, Limited Accelerated Cost Recovery System and Alternative Depreciation System	678,235	234,284	443,951
2009	Straight Line, Accelerated Cost Recovery System, Limited Accelerated Cost Recovery System and Alternative Depreciation System	258,915	239,634	19,281
2010	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	189,308	117,263	72,045
2011	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	24,518	152,709	(128,191)
2012	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	189,926	224,125	(34,199)
2013	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	146,533	169,288	(22,755)
2014	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	165,935	205,548	(39,613)
2015	Straight Line, Accelerated Cost Recovery System, Limited Accelerated Cost Recovery System and Alternative Depreciation System	161,929	227,079	(65,150)
2016	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	174,726	376,647	(201,921)

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION CALCULATION OF
DEFERRED FEDERAL INCOME TAXES ON ASSETS OTHER THAN ASSETS CONSTRUCTED WITH
TAXABLE CUSTOMERS ADVANCES AND CONTRIBUTIONS NOT SUBJECT TO WEIGHTED AVERAGE
RATE METHOD FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

Vintage Year (1)	Method (2)	Tax Depreciation (3)	Normalized (Booked) Depreciation on Assets Placed in Service During the Years 1971 and After (4)	Tax Depreciation Subject to IRS Deferral Requirements (5)
2017	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	270,412	315,136	(44,724)
	Amortization of Net Salvage	-	415,769	(415,769)
2018	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	633,065	520,560	112,505
	Amortization of Net Salvage	-	385,960	(385,960)
2019	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	578,504	293,542	284,962
	Amortization of Net Salvage	-	308,202	(308,202)
2020	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	667,146	322,024	345,122
	Amortization of Net Salvage	-	504,408	(504,408)
2021	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	962,292	797,763	164,529
	Amortization of Net Salvage	3,090,826	618,165	2,472,661
	Totals	11,463,192	9,398,575	2,064,617
	Deferred Federal Income Tax at 21% (2,064,617 x .21)			433,570
	Less: Deferred Federal Income Tax For Twelve Months Ended December 31, 2021			678,814
				(245,244)
41001000	Deferred Federal Income Tax-Accelerated Depreciation			(245,244)

THE YORK WATER COMPANY
STATE TAX ADJUSTMENT FOR BONUS DEPRECIATION
2021

<u>Description</u> (1)	<u>Basis</u> (2)	<u>Federal Depreciation</u> (3)	<u>Bonus Depreciation</u> (4)	<u>Net Federal Depreciation</u> (5)=(3)-(4)	<u>Additional State Depreciation</u> (6)=(5) x .42857-(4)
2001 Additions (half-year)					
SL Property	180,309	7,212		7,212	3,091
Adjustment for disposition					5,847
2002 Additions (half-year)					
SL Property	2,171,057	86,842		86,842	37,218
Adjustment for disposition					7,147
2003 Additions (half-year)					
SL Property	2,343,433	93,737		93,737	40,173
Adjustment for disposition					849
2004 Additions (mid-quarter)					
SL Property 1Q	1,004,097	40,164		40,164	17,213
SL Property 2Q	653,653	26,146		26,146	11,205
SL Property 3Q	521,656	20,866		20,866	8,943
SL Property 4Q	674,845	26,994		26,994	11,569
Adjustment for disposition					5,548
2008 Additions (mid-quarter)					
15 yr. MACRS property 3Q	6,094	360		360	154
15 yr. MACRS property 4Q	7,879	466		466	200
SL Property 2Q	73,410	2,936		2,936	1,258
SL Property 3Q	68,073	2,723		2,723	1,167
SL Property 4Q	451,488	18,060		18,060	7,740
Adjustment for disposition					5,697
2009 Additions (half-year)					
15 yr. MACRS property 5Q	22,934	1,355		1,355	581
SL Property 5Q	3,176,702	127,068		127,068	54,458
Adjustment for disposition					14,730
2010 Additions (mid-quarter)					
15 yr. MACRS property 2Q	3,014	178		178	76
15 yr. MACRS property 4Q	14,817	876		876	375
SL Property 1Q	438,089	17,524		17,524	7,510
SL Property 2Q	315,980	12,639		12,639	5,417
SL Property 3Q	793,030	31,721		31,721	13,595
SL Property 4Q	2,428,232	97,129		97,129	41,627
Adjustment for disposition					55,726
2011 Additions (half-year)					
SL Property 5Q	238,278	9,531		9,531	4,085
Adjustment for disposition					886

THE YORK WATER COMPANY
STATE TAX ADJUSTMENT FOR BONUS DEPRECIATION
2021

Description (1)	Basis (2)	Federal Depreciation (3)	Bonus Depreciation (4)	Net Federal Depreciation (5)=(3)-(4)	Additional State Depreciation (6)=(5) x .42857-(4)
2012 Additions (half-year)					
15 yr. MACRS property 50	74,450	4,393		4,393	1,883
SL Property 50	3,865,312	154,612		154,612	66,262
Adjustment for disposition					8,043
2013 Additions (half-year)					
15 yr. MACRS property 50	6,369	376		376	161
SL Property 50	2,963,698	118,548		118,548	50,806
Adjustment for disposition					7,290
2014 Additions (half-year)					
7 yr. MACRS property 50	56,959	2,540		2,540	1,089
15 yr. MACRS property 50	54,298	3,204		3,204	1,373
SL Property 50	3,266,327	130,653		130,653	55,994
Adjustment for disposition					35,322
2015 Additions (half-year)					
7 yr. MACRS property 50	34,986	3,124		3,124	1,339
15 yr. MACRS property 50	70,988	4,188		4,188	1,795
SL Property 50	2,114,944	84,598		84,598	36,256
Adjustment for disposition					1,847
2016 Additions (half-year)					
5 yr. MACRS property 50	368,654	21,234		21,234	9,100
7 yr. MACRS property 50	57,161	5,099		5,099	2,185
15 yr. MACRS property 50	20,670	1,288		1,288	552
SL Property 50	2,563,234	102,529		102,529	43,941
Adjustment for disposition					216,514
2017 Additions (half-year)					
5 yr. MACRS property 50 1Q	23,885	2,630		2,630	1,127
5 yr. MACRS property 50 2Q	64,369	7,319		7,319	3,137
5 yr. MACRS property 50 3Q	68,550	7,746		7,746	3,320
5 yr. MACRS property 50 4Q	30,093	3,292		3,292	1,411
7 yr. MACRS property 50 1Q	8,356	731		731	313
7 yr. MACRS property 50 2Q	5,610	498		498	213
7 yr. MACRS property 50 3Q	4,459	415		415	178
7 yr. MACRS property 50 4Q	1,466	147		147	63
15 yr. MACRS property 50 2Q	19,745	1,349		1,349	578
15 yr. MACRS property 50 3Q	11,461	805		805	345
15 yr. MACRS property 50 4Q	16,709	1,203		1,203	516
SL Property 50 1Q	225,592	9,024		9,024	3,867
SL Property 50 2Q	874,254	34,970		34,970	14,987
SL Property 50 3Q	468,364	18,735		18,735	8,029
SL Property 50 4Q	3,483,502	139,340		139,340	59,717
Adjustment for disposition					15,174
	<u>36,411,537</u>	<u>1,489,117</u>	<u>0</u>	<u>1,489,117</u>	<u>1,018,811</u>

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CALCULATION OF EXCESS DEFERRED FEDERAL INCOME TAXES RELATED
TO ACCELERATED DEPRECIATION FOR THE TWELVE MONTHS ENDING
DECEMBER 31, 2021

ACCOUNT	EXPLANATION						ADJUST- MENT INCREASE DECREASE
	Vintage (1)	Tax Depreciat- ion (2)	Normalized (Booked) Depreciat- ion (3)	Tax Depreciat- ion Subject to Deferral (4)	Turn- Around Year (5)	Weighted Average Rate (6)	Deferred Federal Income Tax (7)
1971		16,316	18,398	(2,082)	2008	38	(788)
1979		9,256	15,556	(6,300)	2008	38	(2,363)
1981			12,614	(12,614)	1996	39	(4,945)
1982			28,185	(28,185)	1997	38	(10,823)
1983			18,042	(18,042)	1998	38	(6,784)
1984			42,627	(42,627)	2000	36	(15,546)
1985			55,518	(55,518)	2000	36	(19,917)
1986			63,223	(63,223)	2001	35	(22,254)
1987			32,013	(32,013)	2007	34	(10,980)
1988			4,339	(4,339)	2008	34	(1,475)
1989			48,920	(48,920)	2009	34	(16,633)
1990		1,490	86,555	(85,065)	2010	34	(28,922)
1991			51,577	(51,577)	2011	34	(17,536)
1992		133	29,704	(29,571)	2013	34	(10,054)
1993		142	73,895	(73,753)	2014	34	(25,076)
1994		67	26,687	(26,620)	2015	34	(9,051)
1995			58,822	(58,822)	2016	34	(19,999)
1996		14,665	113,577	(98,912)	2017	34	(33,630)
2011		24,518	152,709	(128,191)	2012	34	(43,585)
2012		189,926	224,125	(34,199)	2015	34	(11,628)
2013		146,533	169,288	(22,755)	2017	34	(7,737)
2014		165,935	205,548	(39,613)	2017	34	(13,468)
2015		161,929	227,079	(65,150)	2018	34	(22,151)
2016		174,726	376,647	(201,921)	2017	34	(68,653)
2017		270,412	315,136	(44,724)	2021	34	(15,206)
		1,176,049	2,450,784	(1,274,735)			(439,206)
							Deferred Federal Income Tax at 21% (1,274,735 x .21)
							267,694
							Deferred Federal Income Tax - Excess ADIT
							(171,511)
							Less: Deferred Federal Income Tax For Twelve Months Ended December 31, 2021
							(175,155)
							3,644
41001012	Deferred Federal Income Tax-Excess ADIT						3,644

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING INCOME TAX ADJUSTMENTS UNDER PROPOSED RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE	
	To adjust current Federal and state income taxes based on pro forma revenue increase under proposed rates and current Federal and state income tax rates.		
	Proposed Operating Revenue Increase	1,605,703	
	Add: Increase in Late Charges	2,273	
	Less: Increase in Taxes Other Than Income Taxes and Uncollectible Accounts	19,153	
	Increase in State Taxable Income	1,588,823	
	State Income Tax at 9.99%	158,723	158,723
	Increase in Federal Taxable Income	1,430,099	
	Federal Income Tax at 21%	300,321	300,321
		459,044	
40901000	Current Federal Income Tax		300,321
40901100	Current State Income Tax		158,723

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEBT INTEREST UTILIZED FOR INCOME TAX CALCULATIONS

53.53 IV Taxes

D. Water and Wastewater Utilities

18 State the amount of debt interest utilized for income tax calculations, and details of debt interest computations, under each of the following rate case bases;

- a. Actual test year.
- b. Annualized test year-end.
- c. Proposed test year-end.

Response: Debt interest expense utilized for the income tax calculation reflected on the Company's corporate books for the twelve months ended December 31, 2021 is actual debt expense incurred during that period.

Debt interest expense utilized for the income tax calculation on pro forma income for the twelve months ended December 31, 2021 shown on Exhibit No. HIV-17-2 is determined by reflecting the interest charges to ratepayers in the cost of capital determination (interest synchronization).

Rate base	260,841,584	x weighted debt cost rate of	1.77%
= interest expense utilized for income tax calculations of			4,612,965

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
MEASURE OF VALUE AND RATES OF RETURN AT ORIGINAL COST AS OF
DECEMBER 31, 2021

53.53 V. Valuation

D. Water and Wastewater Utilities

1. Provide a schedule showing the measures of value and the rates of return at the original cost in the current rate case. All claims made on this exhibit should be cross-referenced to appropriate exhibits.

Response: The original cost measure of value and rate of return under proposed rates are shown below.

Original Cost Measure of Value (1)	Rate of Return Under Proposed Rates (2)
260,841,584 (a)	7.93% (b)

- (a) Refer to page 2 for a detail of the measure of value.
- (b) Refer to page 3 for a detail of the net operating income available for return and calculation of rates of return on the original cost measure of value.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
SUMMARY OF MEASURE OF VALUE AS OF DECEMBER 31, 2021

Elements (1)	Exhibit Reference (2)	Original Cost (3)
Utility Plant in Service Less Accrued Depreciation	HVI	332,587,314
Deduct:		
Deferred Federal Income Taxes Related to Accelerated Dep- reciation	HV-1-1	23,651,956
Excess Deferred Federal Income Taxes Related to Accelerated Depreciation	HV-1-1	13,625,482
Contributions in Aid of Construction Less Accrued Depreciation	HVI	33,658,658
Customers' Advances for Con- struction Less Accrued Dep- reciation	HVI	4,714,578
Funds Supplied Through Cust- omers' Advances Not Expended	HV-1-2	1,475,804
Total Deductions		77,126,477
Add:		
Materials and Supplies	HV-11	1,278,155
Cash Working Capital	HV-8	2,678,411
Utility Plant Acquisition Adjustments	HV-1-3, HV-1-4, HV-1-5, HV-1- 6, HV-1-7, HV-1-8, HV-1-9	(101,433)
Taxes on Deposits for Construction and Customer Advances	HV-1-10	1,525,613
Total Additions		5,380,747
Total Measure of Value		260,841,584

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 STATEMENT OF CALCULATION OF THE RATE OF RETURN UNDER EXISTING
 RATES FOR TWELVE MONTHS ENDED DECEMBER 31, 2021 AND THE ANTICIPATED
 RATE OF RETURN WHEN THE PROPOSED RATES BECOME EFFECTIVE

Exhibit No. HV-1.
 Page 3 of 3
 Witness: D E Coppersmith

	Under Existing Rates			Under Proposed Rates			
	Twelve Months Ended December 31, 2021 (1)	Exhibit Reference (2)	Adjustment (3)	Pro Forma Twelve Months Ended December 31, 2021 (4)	Exhibit Reference (5)	Adjustment (6)	Pro Forma Twelve Months Ended December 31, 2021 (7)
Operating Revenues	52,903,579	HII-2	(251,254)	52,652,325	HII-2	1,607,976	54,260,301
Operating Expenses, Depreciation and Taxes							
Operating Expenses	20,045,215	HIII-2	1,003,571	21,048,786	HIII-2	8,370	21,057,156
Depreciation	8,665,148	HI-2	1,387,135	10,052,283			10,052,283
Taxes Other Than Income Taxes	1,231,647	HIV-15	47,846	1,279,493	HIV-15	10,783	1,290,277
Income Taxes	1,438,629	HIV-17	(723,771)	714,858	HIV-17	459,044	1,173,902
Total Operating Expenses, Depreciation and Taxes	31,380,639		1,714,781	33,095,420		478,197	33,573,617
Net Operating Income Available For Return	21,522,940		(1,966,035)	19,556,905		1,129,778	20,686,683
Measure of Value as of December 31, 2021 and Rates of Return (Refer to Page 2)	8.25%			7.50%			7.93%
Original Cost Less Accrued Depreciation	260,841,584						

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEFERRED FEDERAL INCOME TAXES RELATED TO ACCELERATED DEPRECIATION
AS OF DECEMBER 31, 2021 DEDUCTED FROM THE MEASURE OF VALUE

Year (1)	Deferred Federal Income Taxes (2)
1971	1,248
1972	26,170
1973	21,078
1974	27,202
1975	28,327
1976	26,984
1977	60,457
1978	395
1979	84,284
1980	(14,580)
1981	92,621
1982	99,638
1983	46,837
1984	164,903
1985	216,446
1986	465,757
1987	95,496
1988	(9,273)
1989	396,285
1990	532,212
1991	353,494
1992	167,626
1993	414,544
1994	100,826
1995	418,928
1996	677,870
1997	491,611
1998	331,932
1999	211,405
2000	764,034
2001	526,431
2002	481,895
2003	531,015
2004	1,085,987
2005	1,316,508
2006	96,494
2007	306,120
2008	1,359,398
2009	1,605,309
2010	1,112,592
2011	1,344,854
2012	1,122,031
2013	894,006
2014	819,288
2015	727,989
2016	883,075
2017	1,358,312
2018	584,858
2019	238,333
2020	520,555
2021	442,149
	23,651,956

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
EXCESS DEFERRED FEDERAL INCOME TAXES RELATED TO ACCELERATED DEPRECIATION
AS OF DECEMBER 31, 2021 DEDUCTED FROM THE MEASURE OF VALUE

Year (1)	Excess Deferred Federal Income Taxes (2)
1971	1,323
1972	15,235
1973	12,181
1974	15,136
1975	14,493
1976	16,715
1977	36,774
1978	(200)
1979	54,214
1980	(9,478)
1981	59,207
1982	64,321
1983	30,728
1984	109,467
1985	143,890
1986	305,076
1987	74,440
1988	(27,338)
1989	324,257
1990	422,366
1991	270,689
1992	135,160
1993	320,548
1994	92,315
1995	320,212
1996	460,416
1997	271,923
1998	171,244
1999	68,920
2000	377,705
2001	294,822
2002	271,963
2003	323,925
2004	633,228
2005	727,011
2006	48,242
2007	176,715
2008	632,770
2009	1,019,847
2010	688,231
2011	891,639
2012	728,864
2013	577,858
2014	535,087
2015	475,618
2016	581,703
2017	866,020
	13,625,482

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CUSTOMERS' ADVANCES UNDER CONSTRUCTION AND RELATED EXPENDITURES
(FUNDS SUPPLIED THROUGH CUSTOMERS ADVANCES NOT EXPENDED)
AS OF DECEMBER 31, 2021

Period (1)	Customers' Advances Under Construct- ion (2)	Related Construct- ion Expend- itures (3)	Advances in Excess of Construct- ion Expend- itures (4)
December, 2020	3,183,631	1,540,826	1,642,805
January, 2021	3,306,676	1,698,655	1,608,021
February	3,164,927	1,770,295	1,394,632
March	3,342,947	1,865,679	1,477,268
April	3,306,620	1,841,234	1,465,386
May	2,993,650	1,562,935	1,430,715
June	3,140,434	1,864,044	1,276,390
July	3,240,755	1,633,993	1,606,762
August	3,171,314	1,850,490	1,320,824
September	3,020,547	2,014,900	1,005,647
October	3,731,776	2,361,728	1,370,048
November	4,207,514	2,535,666	1,671,848
December	3,946,771	2,031,664	1,915,107
Total	43,757,562	24,572,109	19,185,453
13-Month Average	3,365,966	1,890,162	1,475,804

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
UTILITY PLANT ACQUISITION ADJUSTMENT
MARGARETTA MOBILE HOME PARK
AS OF DECEMBER 31, 2021

Acquisition Costs	101,667
Less Depreciated Original Cost of Waterworks Property and Rights	46,159
Acquisition Adjustment Subject to Amortization	55,509

This amortization was specifically approved by the Commission in accordance with the Settlement Agreement under Docket No. R-2018-3000019. The amortization period began March 1, 2019 and ends February 28, 2029.

Amortization During the Period 03-01-19 Through December 31, 2021	15,728
Unamortized Acquisition Adjustment As Of December 31, 2021	39,781

Reasonable acquisition costs greater than depreciated original cost are permitted to be included in rate base and amortized over ten years in accordance with Section 1327 of the Public Utility Code.

The inclusion of this unamortized utility acquisition adjustment in original cost rate base was specifically approved by the Commission in accordance with the Settlement Agreement under Docket No. R-2018-3000019. The amortization period began March 1, 2019 and ends February 28, 2029.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
UTILITY PLANT ACQUISITION ADJUSTMENT
SECTION A WATER CORPORATION
AS OF DECEMBER 31, 2021

Acquisition Costs	170,725
Less Depreciated Original Cost of Waterworks Property and Rights	135,997
Acquisition Adjustment Subject to Amortization	34,728
<p>This amortization was specifically approved by the Commission in accordance with the Settlement Agreement under Docket No. R-2012-2336379. The amortization period began January 1, 2014 and ends December 31, 2023.</p>	
Amortization During the Period 01-01-14 Through December 31, 2021	27,782
Unamortized Acquisition Adjustment As Of December 31, 2021	6,946

Reasonable acquisition costs greater than depreciated original cost are permitted to be included in rate base and amortized over ten years in accordance with Section 1327 of the Public Utility Code.

The inclusion of this unamortized utility acquisition adjustment in original cost rate base was specifically approved by the Commission in accordance with the Settlement Agreement under Docket No. R-2012-2336379. The amortization period began January 1, 2014 and ends December 31, 2023.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
UTILITY PLANT ACQUISITION ADJUSTMENT
YORK STARVIEW LP
AS OF DECEMBER 31, 2021

Acquisition Costs	130,437
Less Depreciated Original Cost of Waterworks Property and Rights	94,540
Acquisition Adjustment Subject to Amortization	35,897
<p>This amortization was specifically approved by the Commission in accordance with the Settlement Agreement under Docket No. R-2012-2336379. The amortization period began January 1, 2014 and ends December 31, 2023.</p>	
Amortization During the Period 01-01-14 Through December 31, 2021	28,718
Unamortized Acquisition Adjustment As Of December 31, 2021	7,179

Reasonable acquisition costs greater than depreciated original cost are permitted to be included in rate base and amortized over ten years in accordance with Section 1327 of the Public Utility Code.

The inclusion of this unamortized utility acquisition adjustment in original cost rate base was specifically approved by the Commission in accordance with the Settlement Agreement under Docket No. R-2012-2336379. The amortization period began January 1, 2014 and ends December 31, 2023.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
UTILITY PLANT ACQUISITION ADJUSTMENT
WESTWOOD MOBILE HOME PARK
AS OF DECEMBER 31, 2021

Acquisition Costs	21,321
Less Depreciated Original Cost of Waterworks Property and Rights	96,795
Acquisition Adjustment Subject to Amortization	(75,474)
<p>This amortization was specifically approved by the Commission in accordance with the Settlement Agreement under Docket No. R-2018-3000019. The amortization period began March 1, 2019 and ends February 28, 2029.</p>	
Amortization During the Period 03-01-19 Through December 31, 2021	(21,384)
Unamortized Acquisition Adjustment As Of December 31, 2021	(54,090)

Reasonable acquisition costs greater than depreciated original cost are permitted to be included in rate base and amortized over ten years in accordance with Section 1327 of the Public Utility Code.

The inclusion of this unamortized utility acquisition adjustment in original cost rate base was specifically approved by the Commission in accordance with the Settlement Agreement under Docket No. R-2018-3000019. The amortization period began March 1, 2019 and ends February 28, 2029.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
UTILITY PLANT ACQUISITION ADJUSTMENT
LINCOLN ESTATES MOBILE HOME PARK
AS OF DECEMBER 31, 2021

Acquisition Costs	69,772
Less Depreciated Original Cost of Waterworks Property and Rights	146,957
Acquisition Adjustment Subject to Amortization	(77,185)
<p>This amortization was specifically approved by the Commission in accordance with the Settlement Agreement under Docket No. R-2018-3000019. The amortization period began March 1, 2019 and ends February 28, 2029.</p>	
Amortization During the Period 03-01-19 Through December 31, 2021	(21,869)
Unamortized Acquisition Adjustment As Of December 31, 2021	(55,316)

Reasonable acquisition costs greater than depreciated original cost are permitted to be included in rate base and amortized over ten years in accordance with Section 1327 of the Public Utility Code.

The inclusion of this unamortized utility acquisition adjustment in original cost rate base was specifically approved by the Commission in accordance with the Settlement Agreement under Docket No. R-2018-3000019. The amortization period began March 1, 2019 and ends February 28, 2029.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
UTILITY PLANT ACQUISITION ADJUSTMENT
THE MEADOWS
AS OF DECEMBER 31, 2021

Acquisition Costs	62,960
Less Depreciated Original Cost of Waterworks Property and Rights	221,778
Acquisition Adjustment Subject to Amortization	(158,818)
<p>This amortization was specifically approved by the Commission in accordance with the Settlement Agreement under Docket No. R-2018-3000019. The amortization period began March 1, 2019 and ends February 28, 2029.</p>	
Amortization During the Period 03-01-19 Through December 31, 2021	(44,998)
Unamortized Acquisition Adjustment As Of December 31, 2021	(113,820)

Reasonable acquisition costs greater than depreciated original cost are permitted to be included in rate base and amortized over ten years in accordance with Section 1327 of the Public Utility Code.

The inclusion of this unamortized utility acquisition adjustment in original cost rate base was specifically approved by the Commission in accordance with the Settlement Agreement under Docket No. R-2018-3000019. The amortization period began March 1, 2019 and ends February 28, 2029.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
UTILITY PLANT ACQUISITION ADJUSTMENT
WRIGHTSVILLE BOROUGH MUNICIPAL AUTHORITY
AS OF DECEMBER 31, 2021

Acquisition Costs	113,113
Less Depreciated Original Cost of Waterworks Property and Rights	45,227
Acquisition Adjustment Subject to Amortization	67,886

Reasonable acquisition costs greater than depreciated original cost are permitted to be included in rate base and amortized over ten years in accordance with Section 1327 of the Public Utility Code.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
TAXES ON DEPOSITS FOR CONSTRUCTION AND CUSTOMER ADVANCES
AS OF DECEMBER 31, 2021

Year (1)	Taxes on Deposits for Construction and Customer Advances (2)
2018	450,896
2019	320,870
2020	753,847
	1,525,613

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CONSTRUCTION WORK IN PROGRESS AS OF DECEMBER 31, 2021

53.53 V. Valuation

D. Water and Wastewater Utilities

2. If a claim is made for construction work in progress, include, in the form of an exhibit, the summary page from all work orders, amount expended at the end of the test year and anticipated in-service dates. Indicate if any of the construction work in progress will result in insurance recoveries, reimbursements or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include final completion dates and estimated total amounts to be spent on each project. (This exhibit should be updated at the conclusion of these proceedings.)

Response: The Company is not making a claim for construction work in progress.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
NON-REVENUE PRODUCING CONSTRUCTION WORK IN PROGRESS AS OF DECEMBER 31, 2021

53.53 V. Valuation

D. Water and Wastewater Utilities

3. If a claim is made for non-revenue producing construction work in progress, include, in the form of an exhibit the summary page from all work orders, amount expended at the end of the test year and anticipated in-service dates. Indicate if any of the construction work in progress will result in insurance recoveries, reimbursements or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include final completion dates and estimated total amounts to be spent on each project. (This exhibit should be updated at the conclusion of these proceedings.)

Response: The Company is not making a claim for non-revenue producing construction work in progress.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
PLANT HELD FOR FUTURE USE

53.53 V. Valuation

D. Water and Wastewater Utilities

4. If a claim is made for plant held for future use, supply the following:

- a. A brief description of the plant or land site and its original cost.
- b. Expected date of use for each item claimed.
- c. Explanation as to why it is necessary to acquire each item in advance of its date of use.
- d. Date when each item was acquired.
- e. Date when each item was placed in the plant held for future use account.

Response: The Company is not making a claim for plant held for future use.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
WORKING CAPITAL - FUEL STOCKS

53.53 V. Valuation

D. Water and Wastewater Utilities

5 If fuel stocks comprise part of the cash working capital claim, provide an exhibit showing the actual book balances (quantity and price) for the fuel inventories by type of fuel for the thirteen months prior to the end of the test year by location, station, etc. (Explain the method of determining claim if other than that described above.)

Response:

	Period	#2 Fuel Oil			Gasoline		
		Quantity (Gallons)	Unit Price (a)	Amount (b)	Quantity (Gallons)	Unit Price (a)	Amount (b)
2020	December	19,778.7	2.01	39768	5,615.0	2.08	11662
2021	January	19,073.6	2.01	38351	323.3	2.08	672
	February	25,709.5	1.96	50310	5,481.8	2.40	13145
	March	24,884.2	1.96	48695	7,711.4	2.68	20657
	April	24,223.5	1.96	47402	2,166.4	2.68	5803
	May	23,795.0	1.96	46563	4,867.3	2.84	13809
	June	23,730.1	1.96	46436	7,505.5	2.77	20805
	July	20,707.7	1.96	40522	1,586.8	2.77	4399
	August	18,977.3	1.96	37136	3,770.6	2.97	11187
	September	18,405.0	1.96	36016	2,480.4	3.01	7464
	October	17,590.0	1.96	34421	5,331.6	3.15	16805
	November	16,850.0	1.96	32973	8,179.0	3.27	26704
	December	23,748.8	1.96	46473	1,217.0	3.27	3974

(a) Based on average unit price for gallons of fuel oil and gasoline on hand at each month-end.

(b) Total fuel oil and gasoline amounts are charged on the books in Account No. 15100001 Plant Materials and is included in the thirteen-month average balance of materials and supplies shown on Exhibit No. HV-11 and included in the measure of value on Exhibit No. HV-1.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
MEASURES OF VALUE

53.53 V. Valuation

D. Water and Wastewater Utilities

6. Explain in detail by statement or exhibit the appropriateness of claiming any additional items, not previously mentioned, in the measures of value.

Response: The Company has not included any items in the measures of value not detailed in an exhibit or described in testimony.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CASH WORKING CAPITAL

53.53 V. Valuation

D. Water and Wastewater Utilities

7. Provide schedules and data in support of the following working capital items:

- a. Prepayments-list and identify all items.
- b. Federal income tax accrued or prepaid.
- c. Pa. state income tax accrued or prepaid.
- d. Pa. capital stock tax accrued or prepaid.
- e. Pa. public utility realty tax accrued or prepaid.
- f. Payroll taxes accrued or prepaid.
- g. Any adjustments related to the above items for ratemaking purposes.

Response: Refer to Exhibit No. HV-8-4 for a schedule and data in support of prepaid Public Utility Commission assessment, Office of Consumer Advocate assessment and Office of Small Business Advocate assessment included in the Company's claim for cash working capital.

Refer to Exhibit Nos. FV-8-1(d), FV-8-1(e) and FV-8-1(f) for a schedule and data in support of payroll taxes, taxes other than income taxes and income taxes included in the Company's claim for cash working capital.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CASH WORKING CAPITAL REQUIREMENT AS OF DECEMBER 31, 2021

53.53 V. Valuation

D. Water and Wastewater Utilities

8. Supply an exhibit supporting the claim for cash working capital requirement based on the lead-lag method.

Description (1)	Amount (2)
Pro Forma Operating Expenses and Taxes Less Uncollectible Accounts and Amortized Expenses	22,822,791
Average Daily Operating Expenses 22,822,791 /365	62,528
Cash Working Capital Requirement 62,528 x 51.3 days	3,208,430
Prepaid PUC, OCA, SBA and DPC Assessments	109,505
Builders Deposits and Water Revenues Paid In Advance	(263,818)
Interest Adjustment	(375,705)
Cash Working Capital	2,678,411

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CASH WORKING CAPITAL REQUIREMENT
LAG RELATIONSHIP BETWEEN OPERATING REVENUES AND
OPERATING EXPENSES AND TAXES

Item (1)	Amount (2)	Number of Days Lag (3)	Dollar Days (4)=(2)*(3)	Weighted Average Lag Days (5)
Pro Forma Operating Revenues Under Existing Rates (Sales of Water)				
Metered Repumped Residential	24,034,300	53.7	1,291,749,732	
Metered Gravity Residential	9,723,285	52.5	510,839,647	
Metered Repumped Commercial	6,829,171	53.7	367,041,245	
Metered Gravity Commercial	3,570,779	52.5	187,600,721	
Metered Repumped Industrial	3,223,312	53.7	173,240,445	
Metered Gravity Industrial	851,778	52.5	44,750,531	
Repumped Fire Service	2,349,069	53.7	126,253,265	
Gravity Fire Service	914,940	52.5	48,068,918	
Total Pro Forma Sales of Water	51,496,634		2,749,544,505	
Revenue Weighted Average Lag Days in Receipt of Revenues				53.4
Pro Forma Operating Expenses and Taxes Under Existing Rates Less Bad Debts and Amortized Expenses				
Payroll (a)	7,978,122	7.0	55,846,852	
Payroll (Payroll Tax Withholding) (c)	627,569	13.7	8,616,183	
Power Purchased (b)	1,171,058	26.6	31,199,859	
Insurance (b)	2,469,613	-74.3	(183,406,443)	
Other Goods and Services (b)	8,545,744	18.1	154,877,240	
Payroll Taxes (c)	648,036	13.7	8,897,184	
Other Taxes (d)	631,457	-80.5	(50,809,871)	
Current Income Taxes (e)	751,191	29.6	22,272,583	
Total Pro Forma Operating Expenses and Taxes Less Bad Debts and Amortized Expenses	22,822,791		47,493,587	
Expense Weighted Average Lag Days in Payment of Expenses				2.1
Net Lag Days (Difference Between Weighted Average Lag Days in Receipt of Revenues and Weighted Average Lag Days in Payment of Expenses and Taxes)				51.3
(a) Midpoint of payroll period to payday				7.0 days lag
(b) Based on an analysis of invoices paid during the period January 1, 2021 through December 31, 2021 (Refer to Exhibit No FV-8-1(d)).				
(c) Based on an analysis of invoices paid during the period January 1, 2021 through December 31, 2021 (Refer to Exhibit Nos. FV-8-1(a), FV-8-1(b) and FV-8-1(c))				
(d) Based on an analysis of invoices paid during the period January 1, 2021 through December 31, 2021 (Refer to Exhibit No FV-8-1(e)).				
(e) Based on an analysis of invoices paid during the period January 1, 2021 through December 31, 2021 (Refer to Exhibit No FV-8-1(f)).				

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 CASH WORKING CAPITAL REQUIREMENT
 CALCULATION OF LAG DAYS IN RECEIPT OF REVENUES

Lag Component (1)	Average Metered Repumped Billing Cycle (Days) (2)	Average Metered Gravity Billing Cycle (Days) (3)
Midpoint of Monthly Billing Cycle Period (365/12/2)	15.2	15.2
Reading Meters, Entering Data, Validating and Processing Data Including Application of Cash Payments(Exhibit No. HV-8-1(g)1)	5.4	4.2
Average Collection Period (Exhibit No. HV-8-1(g)2)	33.1	33.1
Total Lag Days in Receipt of Revenues	53.7	52.5

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 CASH WORKING CAPITAL REQUIREMENT

CALCULATION OF DAYS LAG TO READ METERS, ENTER DATA, VALIDATE AND
 PROCESS DATA AND ENTER INTO ACCOUNTS RECEIVABLE DURING 2021 FOR
 RESIDENTIAL, COMMERCIAL AND INDUSTRIAL REPUMPED CUSTOMERS (CYCLES 5 AND 8)

Month and Cycle (1)	Mid-Point Meter Reading Date (2)	Billing Date (Entered Into Accounts Receivable) (3)	Days Lag (4)=(3)-(2)
01-05	22-Jan-21	28-Jan-21	6.0
02-05	22-Feb-21	26-Feb-21	4.0
03-05	23-Mar-21	29-Mar-21	6.0
04-05	23-Apr-21	29-Apr-21	6.0
05-05	24-May-21	28-May-21	4.0
06-05	22-Jun-21	28-Jun-21	6.0
07-05	23-Jul-21	29-Jul-21	6.0
08-05	24-Aug-21	30-Aug-21	6.0
09-05	21-Sep-21	27-Sep-21	6.0
10-05	25-Oct-21	29-Oct-21	4.0
11-05	19-Nov-21	29-Nov-21	10.0
12-05	27-Dec-21	30-Dec-21	3.0
			67.0
01-08	29-Jan-21	04-Feb-21	6.0
02-08	01-Mar-21	05-Mar-21	4.0
03-08	29-Mar-21	05-Apr-21	7.0
04-08	02-May-21	07-May-21	5.0
05-08	01-Jun-21	04-Jun-21	3.0
06-08	29-Jun-21	06-Jul-21	7.0
07-08	02-Aug-21	06-Aug-21	4.0
08-08	30-Aug-21	03-Sep-21	4.0
09-08	28-Sep-21	04-Oct-21	6.0
10-08	01-Nov-21	05-Nov-21	4.0
11-08	30-Nov-21	06-Dec-21	6.0
12-08	30-Dec-21	06-Jan-22	7.0
			63.0
	Average Days Lag for Customers (Cycles 5 and 8)		5.4

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 ANALYSIS OF BILLING LAG

	Customer Classification	
	Residential Commercial Industrial Repumped	Residential Commercial Industrial Gravity
Billing Lag - 1991	15.6	12.2
Billing Lag - 1995	13.6	11.8
Billing Lag - 1998	14.4	13.1
Billing Lag - 2000	11.5	12.1
Billing Lag - 2002	11.0	11.4
Billing Lag - 2003	10.9	11.0
Billing Lag - 2005	8.8	9.1
Billing Lag - 2007	10.1	9.0
Billing Lag - 2009	9.7	7.1
Billing Lag - 2012	6.6	6.8
Billing Lag - 2017	5.7	5.4
Billing Lag - 2021	5.4	4.2
Total Reduction in Billing Lag Days	10.2	8.0
Per Cent	65.4%	65.6%

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 CASH WORKING CAPITAL REQUIREMENT
 AVERAGE REVENUE COLLECTION DAYS

Month (1)	Customers' Accounts Receivable (2)
January, 2021	4,832,563
February	5,301,831
March	4,184,264
April	4,463,434
May	5,029,199
June	4,543,627
July	4,673,221
August	4,966,763
September	4,477,820
October	4,593,833
November	4,801,806
December	4,785,667
	56,654,028
Average Customers Accounts Receivable Monthly Balance	4,721,169
Total Test Year Sales of Water and Penalties (Excluding Unbilled)	52,028,072
Turnover Ratio (Total Test Year Sales/Average Customers Accounts Receivable Monthly Balance)	11.0
Weighted Average Revenue Collection Lag Days (365/ 11.0)	33.1

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
THIRTEEN MONTH AVERAGE OF BUILDERS DEPOSITS AND WATER REVENUES
PAID IN ADVANCE

Month (1)	Builders Deposits and Water Revenues Paid In Advance (2)
2020 December	223,486
2021 January	259,519
February	231,875
March	274,738
April	262,083
May	257,897
June	266,766
July	258,491
August	267,592
September	264,724
October	272,030
November	304,978
December	285,452
	3,429,631
Thirteen Month Average	263,818

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CASH WORKING CAPITAL REQUIREMENT
INTEREST ADJUSTMENT

	Interest Payments (1)	Number Of Lag Days (2)	Weighted Interest Payments (3)=(1)*(2)	Weighted Average Lag Days (4)=(3)/(1)
Semi-Annual Interest Payments	4,197,764	91	381,996,506	
Monthly Interest Payments (In Arrears)	540,052	15	8,100,784	
	4,737,816		390,097,289	82.3
Less: Revenue Weighted Average Lag Days (Refer to Exhibit No. HV-8-1)				53.4
Net Interest Lag Days				28.9
Daily Interest Payments (Interest Payments/365)				12,980
Interest Available For Working Capital (Daily Interest x Net Lag Days)				375,705

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
THIRTEEN MONTH AVERAGE OF PREPAID PUBLIC UTILITY COMMISSION
ASSESSMENT, OFFICE OF CONSUMER ADVOCATE ASSESSMENT,
OFFICE OF SMALL BUSINESS ADVOCATE, AND DAMAGE PREVENTION
COMMITTEE ASSESSMENT

Month (1)	Prepaid Assess- ments (2)
December, 2020	158,736
January, 2021	132,280
February	105,824
March	79,368
April	52,912
May	26,456
June	(0)
July	-
August	-
September	260,395
October	231,462
November	202,529
December	173,597
	1,423,560
Thirteen Month Average	109,505

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
AMORTIZED EXPENSES

53.53 V. Valuation

D. Water and Wastewater Utilities

9. Indicate if amortized expenses have been removed from the lead-lag study. If so, please provide documentation showing such removal. If not, provide a list of such amortization expenses included.

Documentation Showing Amortized Expenses Have Been Eliminated
From The Calculation Of Cash Working Capital Based On The Lead-Lag
Method

	Amount
Pro Forma Operating Expenses For The Twelve Months Ending December 31, 2021 (Refer To Exhibit No. HIII-2)	21,048,786
Current Pro Forma Income Taxes For The Twelve Months Ending December 31, 2021 (Refer To Exhibit No. HIV-17)	751,191
Pro Forma Taxes Other Than Income Taxes For Twelve Months Ending December 31, 2021 (Refer To Exhibit No. HIV-15)	1,279,493
Less: Bad Debt Expense (Refer To Exhibit No. HIII-2)	268,425
Amortizations Detailed Below	<u>(11,746)</u>
	22,822,791

Description	Exhibit Number	Amount
Amortization of Margareta Mobile Home Park Acquisition Adjustment	HIII-2-26	5,551
Amortization of York Starview LP Acquisition Adjustment	HIII-2-28	3,590
Amortization of Section A Water Corp. Acquisition Adjustment	HIII-2-11	3,473
Amortization of Wrightsville Borough Municipal Authority Acquisition Adjustment	HIII-2-22	6,789
Amortization of Westwood Mobile Home Park Acquisition Adjustment	HIII-2-15	(7,547)
Amortization of Lincoln Estates Mobile Home Park Acquisition Adjustment	HIII-2-32	(7,719)
Amortization of The Meadows Acquisition Adjustment	HIII-2-34	<u>(15,882)</u>
		(11,746)

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
FUNDS AVAILABILITY

53.53 V. Valuation

D. Water and Wastewater Utilities

10 Identify the funds availability arrangements or terms which the company has with its banks with respect to deposits of customers checks. For example, does the company have same day or next day access to funds deposited.

Response:

The Company has same day access to funds deposited drawn on local banks, and next day access to funds deposited which are drawn on banks outside of its region.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
WORKING CAPITAL - MATERIALS AND SUPPLIES

53.53 V. Valuation

D. Water and Wastewater Utilities

11 In reference to materials and supplies:

- (a) What method of inventory valuation was used to develop the claim for materials and supplies?
- (b) Does the utility use a material and supply model to calculate needed material and supply levels?
- (c) If so, provide the model. Supply an illustrative example of how the monthly balances are derived.
- (d) Provide the actual monthly value for the inventory of materials and supplies for the past twelve months. Supply as of the end of the test year, a thirteen month average, by month, for the material and supply account.
- (e) Provide the monthly level of materials and supplies for three years prior to the conclusion of the historic test year.

Response:

The Company values its materials and supplies inventory at cost.

The Company has established minimum and maximum levels for items reflected in its materials and supplies inventory. The Company does not use a materials and supplies model to determine needed materials and supplies levels.

Month (1)	End of Month Balance Thirteen Months Ended December 31,			
	2018 (2)	2019 (3)	2020 (4)	2021 (5)
December	905,621	875,569	1,006,802	1,009,812
January	880,063	935,169	967,563	1,015,932
February	850,514	1,034,158	1,048,792	1,051,184
March	871,103	1,042,995	1,080,990	1,023,525
April	888,045	1,078,291	1,161,743	1,057,343
May	917,736	980,481	1,038,904	1,112,094
June	882,483	986,993	1,064,278	1,039,099
July	902,235	956,860	1,013,101	1,291,517
August	908,872	941,471	1,094,590	1,438,677
September	962,391	1,031,010	1,167,186	1,388,403
October	938,744	1,006,351	1,141,850	1,604,413
November	917,372	1,013,495	959,270	1,667,290
December	875,569	1,006,802	1,009,812	1,916,729
Total				16,616,018
13 Month Average				1,278,155

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
PROJECTED PLANT ADDITIONS

53.53 V. Valuation

D. Water and Wastewater Utilities

- 12 For each non-blanket or projected plant addition to cost the lesser of \$100,000 or 0.5% of current rate base, included in the future test year, please provide:
- a. Description of the project.
 - b. Original budgeted cost (broken down by AFUDC and non-AFUDC components).
 - c. Current budgeted cost (broken down by AFUDC and non-AFUDC components).
 - d. Reason for change in budgeted cost.
 - e. Original estimated date of completion and in service.
 - f. Current estimated date of completion and in service.
 - g. Reason for change in completion date.
 - h. Anticipated retirement related to the plant addition.
 - i. Starting date of project.
 - j. Amount expended to date.
 - k. Percent of project currently complete.
 - l. The depreciation rate applicable.
 - m. Identify which projects are due to a PA-DEP or EPA requirement.

Response:

Refer to Exhibit Nos. FV-12-1, FV-12-2 and FV-12-3 for the twelve months ending December 31, 2022 and Exhibit Nos. FV-12-4, FV-12-5, and FV-12-6 for the period ending February 29, 2024.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
PROJECTED PLANT BALANCES

53.53 V. Valuation

D. Water and Wastewater Utilities

13. Explain how the future test year plant balances were projected and provide supporting workpapers and documentation.

Response: Refer to Exhibit No. FV-12.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
SHARED ASSETS

53.53 V. Valuation

D. Water and Wastewater Utilities

14 Are all of the assets used in the plant-in-service claim used exclusively by the utility? If not, provide the estimated percentage that each shared asset is used by other entities.

Response:

The Company does not share with any other entity the assets used in its plant in service claim.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
PLANT INCLUDED IN RATE BASE

53.53 V. Valuation

D. Water and Wastewater Utilities

15 Is all plant included in rate base currently being used in providing water service? If not, provide a schedule which presents those plant items which are not, and indicate the corresponding amounts and account numbers. Further, provide a detailed narrative explaining the reason why such plant is not being used and the anticipated disposition of the plant.

Response:

All plant included in rate base is currently being used in providing water or wastewater service.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CONTRIBUTIONS IN AID OF CONSTRUCTION, CUSTOMERS ADVANCES FOR
CONSTRUCTION, BUILDERS DEPOSITS AND CUSTOMERS DEPOSITS

53.53 V. Valuation

D. Water and Wastewater Utilities

16 Provide all workpapers and supporting documentation showing the derivation of the projected balances of contributions in aid of construction, customer advances for construction and company service line and customer deposits for the future test year.

Response:

Refer to Exhibit No. FV-16-1 for the projected balances of contributions in aid of construction for the period ending December 31, 2022 and Exhibit No. FV-16-3 for the projected balances for the period ending February 29, 2024

Refer to Exhibit No. FV-16-2 for the projected balances of customers advances for construction for the period ending December 31, 2022 and Exhibit No. FV-16-4 for the projected balances for the period ending February 29, 2024

Refer to Exhibit No. FV-8-2 for the projected balances of builders' deposits and water revenues paid in advance.

The Company has no customer deposits.

Year	303	304 (Source)	304 (Pumping)	304 (Purification)	330 (Standpipe)	311	320 (Electronic)	331 (4 In & >)	331 (6 In & 8 In)	331 (10 In & Over)	331 (Valves)	333	334	335	340 (Computer)	Total
1941	-	-	-	-	-	-	-	-	632	-	-	-	-	-	-	632
1946	-	-	-	-	-	-	-	-	1,762	-	-	139	-	-	-	1,900
1948	-	-	-	-	-	-	-	-	1,422	-	-	-	-	-	-	1,422
1949	-	-	-	-	-	-	-	-	6,598	-	-	-	-	-	-	6,598
1050	-	-	-	-	-	-	-	-	4,887	-	-	-	-	-	-	4,887
1951	-	-	-	-	-	-	-	-	-	-	-	76	-	-	-	76
1952	-	-	-	-	-	-	-	-	88,879	-	-	-	-	-	-	88,879
1953	-	-	-	-	-	-	-	-	1,537	-	-	456	-	75	-	2,068
1955	-	-	-	-	-	-	-	-	4,290	-	-	-	-	-	-	4,290
1955	-	-	-	-	-	-	-	-	14,612	-	53	-	-	-	-	14,665
1956	-	-	-	-	-	-	-	-	49,385	-	-	-	-	-	-	49,385
1957	-	-	-	-	-	-	-	-	25,988	-	-	-	-	-	-	25,988
1958	-	-	-	-	-	-	-	-	39,694	-	-	-	-	-	-	39,694
1959	-	-	-	-	-	-	-	-	27,321	-	148	-	-	-	-	27,469
1960	-	-	-	-	-	-	-	-	16,990	-	-	-	-	-	-	16,990
1961	-	-	-	-	-	-	-	-	9,516	-	-	-	-	-	-	9,516
1962	-	-	-	-	-	-	-	-	14,464	-	-	-	-	-	-	14,464
1963	-	-	-	-	-	-	-	-	27,781	-	-	-	-	-	-	27,781
1964	-	-	-	-	-	-	-	-	147,382	-	-	-	-	-	-	147,382
1965	-	-	-	-	-	-	-	-	70,687	-	-	-	-	-	-	70,687
1966	-	-	-	-	-	-	-	-	132,899	-	-	-	-	-	-	132,899
1967	-	70,625	-	-	-	-	-	-	133,327	-	-	-	-	-	-	203,952
1968	-	-	-	-	-	-	-	-	18,530	-	-	-	-	-	-	18,530
1969	-	-	-	-	-	-	-	-	122,806	-	297	-	-	-	-	123,103
1970	-	-	-	-	-	-	-	-	35,505	-	-	-	-	-	-	35,505
1971	-	-	-	-	-	-	-	-	53,528	-	-	-	-	-	-	53,528
1972	-	-	-	-	-	-	-	-	38,445	-	449	-	-	-	-	38,894
1973	-	-	-	-	-	-	-	-	57,206	-	-	-	-	-	-	57,206
1974	13,494	-	-	-	-	-	-	4,150	276,846	-	1,564	-	-	-	-	296,054
1975	-	-	-	-	-	-	-	-	107,529	-	-	-	4,265	-	-	111,794
1976	-	-	-	-	-	-	-	-	94,994	-	-	-	9,951	-	-	104,945
1977	-	-	-	490	-	-	-	-	177,771	-	2,070	-	3,095	-	-	183,426
1978	-	-	-	-	-	-	-	-	277,157	-	-	-	2,290	2,278	-	281,725
1979	-	-	-	-	-	-	-	-	475,308	-	759	-	2,095	4,958	-	483,120
1980	-	-	-	-	-	-	-	-	520,145	-	-	-	1,840	1,462	-	523,446
1981	-	-	-	-	-	-	-	-	475,820	-	-	-	3,020	-	-	478,840
1982	-	-	-	-	-	-	-	-	176,037	-	-	-	2,385	-	-	178,422
1983	-	-	-	-	-	-	-	-	223,138	-	-	-	1,633	1,296	-	226,067
1984	-	-	-	-	-	-	-	-	219,754	-	-	-	-	4,673	-	224,427
1985	-	-	-	-	-	-	-	-	238,850	-	-	-	-	692	-	239,543
1986	-	-	-	-	-	-	-	-	699,882	-	-	190	-	-	-	700,071
1987	-	-	48,187	-	-	-	-	-	319,550	-	-	-	-	2,545	-	370,282
1988	35,470	-	-	-	380,085	-	-	8,581	2,240,531	-	-	6,800	-	2,779	-	2,674,246
1989	-	-	-	4,072	-	-	-	8,276	1,103,953	-	-	-	-	-	-	1,116,302
1990	-	-	-	-	-	-	-	-	999,854	-	-	-	-	-	4,493	1,004,347
1991	-	-	-	-	-	-	-	-	736,804	-	-	-	-	-	-	736,804
1992	-	-	-	-	-	-	-	-	412,918	-	-	-	-	-	-	412,918
1993	-	-	-	-	-	-	-	-	766,861	-	-	-	-	-	-	766,861
1994	-	-	-	-	-	-	-	-	1,141,769	-	-	-	-	-	-	1,141,769
1995	-	-	-	-	-	-	-	-	581,026	54,800	13,112	-	4,900	-	-	653,839
1996	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1998	10,000	-	-	-	-	30,800	-	-	-	713	-	-	-	-	-	41,513
1999	-	-	-	-	-	9,900	-	-	29,800	-	-	-	-	-	-	39,700
2000	-	-	-	-	-	-	7,698	-	3,280	-	-	-	-	-	-	10,978
2001	-	-	-	-	-	-	-	-	4,008	1,070	-	-	432	-	-	5,510
2002	21,324	-	-	-	433,000	-	-	-	-	-	-	-	-	-	-	454,324
2003	60,643	-	-	-	15,750	6,300	-	-	-	-	-	-	-	-	-	82,693
2004	25,000	-	-	-	-	-	-	-	-	68,000	-	-	-	-	-	93,000
2005	25,000	-	50,000	-	115,000	-	-	-	-	-	-	-	-	-	-	190,000
2006	-	-	32,500	-	250,000	-	-	-	674,142	-	-	-	-	-	-	956,642
2007	-	-	-	-	200,000	-	-	-	3,573,822	-	-	-	-	-	-	3,773,822
2008	-	-	-	-	-	-	-	-	2,737,979	-	-	-	-	-	-	2,737,979
2009	1,938	-	-	-	100,000	-	-	-	1,558,684	326,996	8,990	407,500	-	25,942	-	2,430,050
2010	-	-	-	-	-	-	-	-	982,309	-	-	-	-	-	-	982,309
2011	-	-	-	-	-	-	-	-	1,050,807	-	-	-	-	-	-	1,050,807
2012	-	-	-	-	-	-	-	-	971,963	273,804	-	-	-	-	-	1,245,767
2013	-	-	-	-	-	-	-	-	1,571,293	131,644	-	-	-	-	-	1,702,937
2014	-	-	-	-	-	-	-	-	594,798	532,072	-	-	-	-	-	1,126,870
2015	-	-	-	-	-	-	-	-	2,325,344	1,531,134	-	1,191	-	15,251	-	3,872,920
2016	1,392	-	-	-	-	-	-	-	1,277,431	381,062	52,137	(51)	-	(652)	-	1,711,319
2017	-	-	-	-	-	-	-	-	1,777,003	216,099	-	-	-	-	-	1,993,102
2018	-	-	-	-	-	-	-	-	503,054	559,134	-	-	-	-	-	1,062,188
2019	-	-	-	-	48,000	-	-	-	167,218	61,920	-	-	-	-	-	277,138
2020	-	-	-	-	-	-	-	-	112,331	100,323	-	-	-	-	-	212,654
2021	-	-	-	-	-	-	-	7,013	32,493	518,313	-	-	-	-	-	557,819
	194,261	70,625	130,687	4,562	1,541,835	47,000	7,698	28,020	33,360,330	4,757,084	79,579	416,300	35,906	61,300	4,493	40,739,680

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CUSTOMERS' ADVANCES FOR CONSTRUCTION
DECEMBER 31, 2021

Year	303 (Standpipe)	304 (Pumping)	330 (Standpipe)	311	331 (6 In & 8 In)	Total
1986		36,184	158,931	31,045	57,790	283,950
2007						0
2008						0
2009						0
2010						0
2011						0
2012					429,615	429,615
2013					624,724	624,724
2014					394,969	394,969
2015					509,989	509,989
2016					1,754,259	1,754,259
2017					699,238	699,238
2018					1,037,510	1,037,510
2019					1,089,178	1,089,178
2020					1,708,145	1,708,145
2021					246,411	246,411
	0	36,184	158,931	31,045	8,551,831	8,777,990

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEPRECIATION METHODS

53.53 VI. Depreciation

D. Water and Wastewater Utilities

1. Provide a description of the depreciation methods utilized in calculating annual depreciation amounts and depreciation reserves, together with a discussion of the significant factors which were considered in arriving at estimates of service life and dispersion by account. Supply a comprehensive statement of any changes made in method of depreciation. Provide dates of all field inspections and facilities visited.

Response: Refer to Exhibit No. HVI.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEPRECIATION SURVIVOR CURVES

53.53 VI. Depreciation

D. Water and Wastewater Utilities

2 Set forth, in exhibit form, charts depicting the original and estimates survivor curves and a tabular presentation of the original life table plotted on the chart for each account where the retirement rate method of analysis is utilized.

Response: Refer to Exhibit No. HVI.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEPRECIATION SURVIVING ORIGINAL COST

53.53 VI. Depreciation

D. Water and Wastewater Utilities

3 Provide the surviving original cost at test year end by vintage by account and include applicable depreciation reserves and accruals. These calculations should be provided for plant in service as well as other categories of plant, including, but not limited to, contributions in aid of construction and customers' advances for construction.

Response: Refer to Exhibit No. HVI.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEPRECIATION RESERVE

53.53 VI. Depreciation

D. Water and Wastewater Utilities

4 Provide a comparison of respondent's calculated depreciation reserve v. book reserve by account at the end of the test year.

Response: Refer to Exhibit No. HVI.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEPRECIATION

53.53 VI. Depreciation

D. Water and Wastewater Utilities

5 Supply a schedule by account and depreciable group showing the survivor curve and annual accrual rate estimated to be appropriate:

- a. For the purposes of this filing.
- b. For the purposes of the most recent rate increase filing prior to the current proceedings.

Response: Refer to Exhibit No. HVI.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEPRECIATION SALVAGE AND COST OF REMOVAL

53.53 VI. Depreciation

D. Water and Wastewater Utilities

6 Provide an exhibit showing gross salvage, cost of removal, and net salvage for the five most recent calendar or fiscal years by account.

Response: Refer to Exhibit No. HVI.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN CAPITALIZATION RATIOS

- 53.53 VII. Provide capitalization and capitalization ratios for the last 5-year period and projected through the next two years (with short-term debt and without short-term debt for the company, parent and system (consolidated)).
- D.
1. a. Provide year-end interest coverages before and after taxes for the last three years and at the latest date (indenture and SEC bases) for the company, parent and system (consolidated).
- b. Provide year-end preferred stock dividend coverages for last three years and at latest date (character and SEC bases).

Response:

	2017	2018	2019	2020	2021	2022	2023	2024
Capitalization (Without Short Term Debt)								
Long Term Debt	87,444,324	87,399,879	96,370,000	119,870,000	119,870,000	142,370,000	174,870,000	174,870,000
Common Equity	119,405,538	126,195,178	134,185,416	143,252,147	152,621,818	203,381,536	211,794,289	211,777,106
	206,849,862	213,595,057	230,555,416	263,122,147	272,491,818	345,751,536	386,664,289	386,647,106
Capitalization (With Short Term Debt)								
Long Term Debt	87,444,324	87,399,879	96,370,000	119,870,000	119,870,000	142,370,000	174,870,000	174,870,000
Short Term Debt	6,389,374	9,507,719	7,671,604	6,699,697	29,319,981	2,708,333	884,451	2,653,353
Common Equity	119,405,538	126,195,178	134,185,416	143,252,147	152,621,818	203,381,536	211,794,289	211,777,106
	213,239,236	223,102,776	238,227,020	269,821,844	301,811,799	348,459,869	387,548,740	389,300,458
Capitalization Ratios (Without Short Term Debt)								
Long Term Debt	42.3%	40.9%	41.8%	45.6%	44.0%	41.2%	45.2%	45.2%
Common Equity	57.7%	59.1%	58.2%	54.4%	56.0%	58.8%	54.8%	54.8%
	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Capitalization Ratios (With Short Term Debt)								
Long Term Debt	41.0%	39.2%	40.5%	44.4%	39.7%	40.9%	45.1%	44.9%
Short Term Debt	3.0%	4.3%	3.2%	2.5%	9.7%	0.8%	0.2%	0.7%
Common Equity	56.0%	56.6%	56.3%	53.1%	50.6%	58.4%	54.6%	54.4%
	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

	2019	2020	2021
Before Tax Interest Coverage (Including Short Term Debt)	4.25	4.95	4.68
Before Tax Interest Coverage (Excluding Short Term Debt)	4.36	5.09	4.81
After Tax Interest Coverage (Including Short Term Debt)	3.81	4.53	4.45
After Tax Interest Coverage (Excluding Short Term Debt)	3.91	4.65	4.57

The Company has no preferred stock issued.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN LATEST PROSPECTUS

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

2. Provide latest prospectus (company and parent).

Response: In April, 2022, the Company closed an underwritten public offering of 976,600 shares and an over-allotment of 146,340 shares. Janney Montgomery Scott LLC was the underwriter in the offering. Company received net proceeds in the offering, after deducting offering expenses and underwriter's discounts and commissions, of approximately \$43.0 million. The net proceeds were used for general corporate purposes, including the Company's capital investment program, repayment of outstanding indebtedness, and potential acquisitions.

A copy of the Prospectus Supplement, dated April 1, 2022, issued in connection with the common stock offering is attached.

THE YORK WATER COMPANY



“That good York water”
SINCE 1816

975,600 Shares of Common Stock

The York Water Company (“York Water” or the “Company”) is offering 975,600 shares of its common stock, no par value (“York Water Common Stock”).

York Water Common Stock is listed on the NASDAQ Global Select Market under the symbol “YORW.” On March 30, 2022, the closing price of York Water Common Stock on the NASDAQ Global Select Market was \$45.45 per share.

Investing in York Water Common Stock involves risks. See “Risk Factors” beginning on page S-6 of this prospectus supplement, page 3 of the accompanying prospectus and in the documents we incorporate by reference in this prospectus supplement and the accompanying prospectus.

	<u>Per Share</u>	<u>Total</u>
Public offering price	\$41.00	\$39,999,600
Underwriting Discounts and Commissions ⁽¹⁾	\$ 1.64	\$ 1,599,984
Proceeds, before expenses, to York Water	\$39.36	\$38,399,616

⁽¹⁾ Assumes no exercise of the underwriter’s option to purchase additional shares, described below.

The underwriter has an option, exercisable within 30 days after the date of this prospectus supplement, to purchase up to 146,340 additional shares of York Water Common Stock directly from us on the same terms set forth above.

Neither the United States Securities and Exchange Commission nor any other regulatory body has approved or disapproved of these securities or passed upon the adequacy or accuracy of this prospectus supplement or the related prospectus. Any representation to the contrary is a criminal offense.

No person has been authorized to give any information or to make any representations other than those contained in this prospectus supplement. If any other information or representations are given or made, you must not rely on them as having been authorized.

The underwriter expects to deliver the shares of York Water Common Stock to purchasers on or about April 5, 2022.

Janney Montgomery Scott

This Prospectus Supplement is dated April 1, 2022

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ABOUT THIS PROSPECTUS SUPPLEMENT

Unless otherwise mentioned or unless the context requires otherwise, all references in this prospectus supplement to “York Water,” “Company,” “we,” “us,” “our” or similar references mean The York Water Company. In this prospectus supplement references to “\$” or “dollars” are to the lawful currency of the United States.

This document is in two parts. The first part is this prospectus supplement, which describes the terms of this offering of York Water Common Stock and also adds to and updates information contained in the accompanying prospectus and the documents incorporated by reference into this prospectus supplement and the accompanying prospectus. The second part, the accompanying prospectus dated September 27, 2021, including the documents incorporated by reference therein, provides more general information. Generally, when we refer to this prospectus, we are referring to both parts of this document combined. To the extent there is a conflict between the information contained in this prospectus supplement, on the one hand, and the information contained in the accompanying prospectus or in any document incorporated by reference that was filed with the United States Securities and Exchange Commission (the “SEC”) before the date of this prospectus supplement, on the other hand, you should rely on the information in this prospectus supplement. If any statement in one of these documents is inconsistent with a statement in another document having a later date (for example, a document incorporated by reference in this prospectus supplement or in the accompanying prospectus) the statement in the document having the later date modifies or supersedes the earlier statement. This prospectus supplement and the accompanying prospectus are part of a registration statement on Form S-3 we have filed with the SEC, under the Securities Act of 1933, as amended (the “Securities Act”). This prospectus supplement and the accompanying prospectus do not contain all of the information in the registration statement. We have omitted certain parts of the registration statement, as permitted by the rules and regulations of the SEC. You may find the registration statement, including exhibits, on the SEC’s website at www.sec.gov. See “Where You Can Find More Information” and “Incorporation of Certain Documents by Reference.”

We have not, and the underwriter has not, authorized anyone to provide you with any information other than that contained or incorporated by reference in this prospectus supplement, the accompanying prospectus or in any free writing prospectus we may provide to you in connection with this offering. Neither we nor the underwriter take any responsibility for, or provide any assurances as to the reliability of, any additional or different information that others may give you. You should assume that the information contained in this prospectus supplement, the accompanying prospectus and any free writing prospectus we may provide to you in connection with this offering is accurate only as of their respective dates or as of the respective dates specified in such information, as applicable, and the information contained in documents incorporated by reference is accurate only as of the respective dates of those documents or as of the respective dates specified in such information, as applicable, in each case regardless of the time of delivery of this prospectus supplement or the accompanying prospectus or any such free writing prospectus or any sale of York Water Common Stock. Our business, financial condition, results of operations and prospects may have changed since those dates.

This prospectus supplement and the accompanying prospectus do not constitute, and may not be used in connection with, an offer to sell or a solicitation of an offer to buy shares of York Water Common Stock in any state or other jurisdiction to any person to whom it is unlawful to make such an offer or solicitation.

CAUTIONARY NOTE REGARDING FORWARD-LOOKING STATEMENTS

We discuss in this prospectus supplement, the accompanying prospectus and in documents that we have incorporated into this prospectus by reference certain matters which are not historical facts, but which are “forward-looking statements” within the meaning of Section 27A of the Securities Act and Section 21E of the Securities Exchange Act of 1934, as amended (the “Exchange Act”). Words such as “may,” “should,” “believe,” “anticipate,” “estimate,” “expect,” “intend,” “plan” and similar expressions are intended to identify “forward-looking statements.” We intend these forward-looking statements to qualify for the safe harbor from liability established by the Private Securities Litigation Reform Act of 1995. Any forward-looking statements are qualified in their entirety by reference to the factors discussed throughout this prospectus supplement, the accompanying prospectus and the documents that we incorporate by reference, and in particular those factors referenced in the “Risk Factors” sections in this prospectus supplement, the accompanying prospectus and the documents we incorporate by reference. These forward-looking statements include, but are not limited to statements regarding:

- the amount and timing of rate changes and other regulatory matters including the recovery of costs recorded as regulatory assets;
- expected profitability and results of operations;
- trends;
- goals, priorities and plans for, and cost of, growth and expansion;
- strategic initiatives;
- availability of water supply;
- water usage by customers; and
- the ability to pay dividends on common stock and the rate of those dividends.

These forward-looking statements reflect what the Company currently anticipates will happen. What actually happens could differ materially from what it currently anticipates will happen. The Company does not intend to make a public announcement when forward-looking statements in this prospectus supplement are no longer accurate, whether as a result of new information, what actually happens in the future or for any other reason. Important matters that may affect what will actually happen include, but are not limited to:

- changes in weather, including drought conditions or extended periods of heavy rainfall;
- natural disasters, including pandemics such as the current outbreak of the novel strain of coronavirus known as “COVID-19” and the effectiveness of the Company’s pandemic plans;
- levels of rate relief granted;
- the level of commercial and industrial business activity within the Company’s service territory;
- construction of new housing within the Company’s service territory and increases in population;
- changes in government policies or regulations, including the tax code;
- the ability to obtain permits for expansion projects;
- material changes in demand from customers, including the impact of conservation efforts which may impact the demand of customers for water;
- changes in economic and business conditions, including interest rates;
- loss of customers;
- changes in, or unanticipated, capital requirements;
- the impact of acquisitions;
- changes in accounting pronouncements;
- changes in the Company’s credit rating or the market price of its common stock; and
- the ability to obtain financing.

These forward-looking statements are neither promises nor guarantees of future performance due to a variety of risks and uncertainties, many of which are beyond our control, which could cause actual results to differ materially from those indicated by these forward-looking statements, as well as those risks more fully discussed in the sections of this prospectus supplement and the accompanying prospectus entitled “Risk Factors” and the risk factors and cautionary statements described in other documents that we file from time to time with the SEC, including in our most recent Annual Report on Form 10-K for the year ended December 31, 2021.

Given these uncertainties, readers should not place undue reliance on our forward-looking statements. These forward-looking statements speak only as of the date on which such statements were made and are not guarantees of future performance. Except as may be required by applicable law, we do not undertake to update any forward-looking statements after the date of this prospectus or the respective dates of documents incorporated by reference herein or therein that include forward-looking statements.

PROSPECTUS SUPPLEMENT SUMMARY

This summary highlights selected information appearing elsewhere or incorporated by reference in this prospectus supplement and accompanying prospectus and may not contain all of the information that is important to you. This prospectus supplement and the accompanying prospectus include or incorporate by reference information about the shares we are offering as well as information regarding our business and detailed financial data. You should read this prospectus supplement, the accompanying prospectus and any information incorporated by reference herein and therein in their entirety before making an investment decision.

The terms “York Water,” “Company,” “we,” “us,” “our” or similar references mean The York Water Company. The term “you” refers to a prospective investor. To understand the offering fully and for a more complete description of the offering you should read this entire document carefully, including especially the “Risk Factors” sections of this prospectus supplement and the accompanying prospectus, as well as the documents to which we have referred you in the section entitled “Where You Can Find More Information.”

About The York Water Company

We were organized under the laws of the Commonwealth of Pennsylvania in 1816 and are the oldest investor-owned water utility in the United States. The primary business of the Company is to impound, purify to meet or exceed safe drinking water standards and distribute water. We also own and operate two wastewater collection systems and five wastewater collection and treatment systems. We operate within our franchised water and wastewater territory, which covers portions of 51 municipalities within three counties in south-central Pennsylvania. We are regulated by the Pennsylvania Public Utility Commission, or PPUC, for both water and wastewater in the areas of billing, payment procedures, dispute processing, terminations, service territory, debt and equity financing and rate setting. We must obtain PPUC approval before changing any practices associated with the aforementioned areas.

Water service is supplied through our own distribution system. We obtain the bulk of its water supply from both the South Branch and East Branch of the Codorus Creek, which together have an average daily flow of 73.0 million gallons. This combined watershed area is approximately 117 square miles. We have two reservoirs, Lake Williams and Lake Redman, which together store approximately 2.2 billion gallons of water. We supplement our reservoirs with a 15-mile pipeline from the Susquehanna River to Lake Redman which provides access to an additional supply of 12.0 million gallons of untreated water per day. We also own nine wells which are capable of providing a safe yield of approximately 597,000 gallons per day to supply water to the customers of our satellite systems in Adams County. As of December 31, 2021, our average daily availability was 39.6 million gallons, and average daily consumption was approximately 20.1 million gallons. Our service territory had an estimated population of 204,000 as of December 31, 2021. Industry within our service territory is diversified, manufacturing such items as fixtures and furniture, electrical machinery, food products, paper, ordnance units, textile products, air conditioning systems, laundry detergent, barbells, and motorcycles.

Corporate Information

Our principal executive offices are located at 130 East Market Street, York, Pennsylvania 17401. Our telephone number is (717) 845-3601. Our website address is www.yorkwater.com. The information contained on our website is not incorporated by reference into, and does not form any part of, this preliminary prospectus.

Our Mission Statement

The York Water Company is committed to providing our customers with safe, dependable, high-quality water, wastewater, and related services that meet or exceed customer expectations at reasonable rates in an environment encouraging dedicated employees to achieve their highest standard of performance while earning a fair return for our shareholders.

Our Business Strategy

Invest in Projects, Products and Services that Complement our Core Water and Wastewater Competencies and Extend the Reach of Our Utility Services to Additional Customers

We continuously upgrade and replace utility infrastructure as well as enhance the integrity and reliability of assets to better serve current and future generations of water and wastewater customers. Each acquisition requires a detailed asset management inventory and improvement program to improve acquired assets to our operating,

reliability, and redundancy standards. We have identified \$94.0 million of capital expenditure projects in 2022 and 2023 for routine transmission and distribution projects as well as additional main extensions, dam improvements, an elevated water tank, water treatment plant construction, and various replacements of infrastructure.

Timely and Adequate Recovery of Infrastructure Investments and Other Costs to Maintain Service Quality

From time to time, we file applications for rate increases with the PPUC and are granted rate relief as a result of such requests. Most recently, the PPUC authorized an increase in rates effective March 1, 2019. We anticipate filing a rate increase request in 2022. The PPUC permits water utilities to collect a distribution system improvement charge, or DSIC. The DSIC allows us to add a charge to customers' bills for qualified replacement costs of certain infrastructure without submitting a rate filing. This surcharge mechanism typically adjusts periodically based on additional qualified capital expenditures completed or anticipated in a future period.

Prudent Acquisition of Water and Wastewater Utilities

Numerous municipally-owned and investor-owned regulated water and wastewater utility systems operate in or near our service territory. We have extensive experience acquiring and integrating other market participants and assets. In 2020, we acquired the wastewater collection and treatment facilities of the Letterkenny Township Municipal Authority, expanding our territory into our third county in southcentral Pennsylvania and our 51st municipality. In 2021, we acquired the wastewater collection assets of West Manheim Township adding approximately 1,800 wastewater customers. Often the acquired systems are underperforming and require capital investment to bring the systems up to our standards.

Geographic Footprint and Certificated Territory

Our certificated territory in south-central Pennsylvania positions us to serve customers who often commute to Baltimore, Maryland and Washington, DC but who prefer the quality of life and cost of living in Pennsylvania. Our organic growth has benefitted from the recent active housing market, and our developer-friendly main extension protocols entice development in and adjacent to our certificated territory.

Provide Exceptional Services and Maintain Commitment to our Status as a Trusted Brand

We take pride in our ability to provide quality and life-sustaining water and wastewater utility services. Thousands of individual homes and businesses depend on our exceptional levels of service quality. This serious responsibility to deliver value to our customers, communities and shareholders motivates us to seek out ways to continually improve our business for the benefit of customers and shareholders.

Our Competitive Strengths

Demonstrated Earnings Power

Our earnings are principally derived from the return on investment we earn on our utility assets. In the five years from 2017 to 2021, we successfully grew revenues from \$48.6 million to \$55.1 million. In the same period, earnings per share have risen from \$1.01 to \$1.30. We have provided an average return on equity of 11.0% over that period.

Operations in Constructive Regulatory Jurisdictions

We currently have our regulated utility operations in Pennsylvania which typically ranks as one of the best states in providing a constructive regulatory environment for utility operations. We have a wealth of experience working alongside regulators to provide quality water and wastewater services. Members of the management team are recruited to serve on a variety of committees and boards at the state and national level, including the American Water Works Association, the National Association of Water Companies, the Water Works Operators Association of Pennsylvania, the Pennsylvania Water Utility Council, the Pennsylvania Water Resources Advisory Council, and the Pennsylvania Technical Advisory Committee.

Significant Opportunities for Investment in Infrastructure

We are able to leverage our expertise in infrastructure improvements to improve safety and reliability throughout the territory in which we operate. We have identified approximately \$94.0 million of capital

expenditure projects in the next two years to provide a safe, adequate, and reliable supply of drinking water and to maintain proper handling and disposal of wastewater for our growing customer base. We are committed to redundancy in all systems, including information technology. This focus and investment mitigates risk of a potential single point of failure.

History of Dividend Growth

Our singular accomplishment of 608 consecutive dividends over 205 continuous years of operation distinguishes us from all other publicly traded utilities. We have never missed a dividend in over 200 years, which is believed to be the longest record of consecutive dividends in America. In 2021, we returned \$0.76 per share in dividends to our investors. This represents a 4.0% increase over dividends paid in 2020. We have increased our dividend each year for 25 consecutive years.

Commitment to Environmental and Social Responsibility

We consider environmental and social responsibility to include environmental leadership and sustainability, operational excellence, employee engagement, safety, inclusion and diversity, active community engagement, civic and charitable involvement, and transparency. We integrate environmental and social responsibility policies and practices into our daily operations.

Dedicated Board of Directors

We are governed by an experienced and dedicated Board of Directors who are well versed in public company governance and market strategy. The Board focuses on accountability, responsibility, reliability, and innovation in setting our corporate agenda. The Board is comprised of a diverse complement of directors who appreciate the importance of our culture and history, while looking for opportunities to advance financial and operational efficiencies.

Experienced Management Team

Our senior management team is highly experienced in the water and wastewater utility industry. JT Hand, President and CEO, has been with the Company for 14 years. The team is supported by a deep roster of diverse employees in leadership positions with extensive experience in the operation of regulated utility businesses.

The Offering

The following summary contains basic information about this offering and may not contain all of the information that may be important to you. You should read this entire prospectus supplement, the accompanying prospectus, any free writing prospectus we may provide to you in connection with this offering and the documents incorporated by reference herein and therein before making an investment decision.

Issuer	The York Water Company, a Pennsylvania corporation
Description of Security Offered	975,600 shares of York Water Common Stock
Underwriter's Option	The underwriter has an option, exercisable in whole or from time to time in part, to purchase up to 146,340 additional shares of York Water Common Stock directly from us, exercisable for 30 days after the date of this prospectus supplement.
York Water Common Stock to be Outstanding Immediately after This Offering ⁽¹⁾	14,091,938 shares (or 14,238,278 shares if the underwriter exercises its option to purchase additional shares of York Water Common Stock in full).
Nasdaq Global Select Market Symbol	YORW
Annualized Dividend Rate ⁽²⁾	\$0.7796 per share
Use of Proceeds	We expect to use the net proceeds from this offering for general corporate purposes, including our capital investment program, repayment of outstanding indebtedness, and potential acquisitions. See "Use of Proceeds."
Risk Factors	Investing in York Water Common Stock involves risks. See "Risk Factors" in this prospectus supplement, the accompanying prospectus and in the documents we incorporate by reference in this prospectus supplement and the accompanying prospectus for a discussion of some of the risks and other factors you should carefully consider before deciding to invest in shares of York Water Common Stock.
Transfer Agent and Registrar	Broadridge Corporate Issuer Solutions, Inc.

(1) In this prospectus supplement, unless otherwise indicated, the number of shares of York Water Common Stock outstanding and other information based thereon is based on 13,116,338 shares of York Water Common Stock outstanding as at March 21, 2022, and excludes:

- 75,557 shares of Common Stock that were reserved for future issuance as of December 31, 2021 under our Long Term Incentive Award Plan, as well as any automatic increases in the number of shares of our Common Stock reserved for future issuance under the such plan;
- 54,021 shares of Common Stock that were reserved for future purchase as of December 31, 2021 under our Employee Stock Purchase Plan, as well as any automatic increases in the number of shares of our Common Stock reserved for future issuance under such plan; and
- 396,544 shares of Common Stock that were reserved for future purchase as of December 31, 2021 under our Dividend Reinvestment and Direct Stock Purchase and Sale, as well as any automatic increases in the number of shares of our Common Stock reserved for future issuance under such plan.

Except as otherwise indicated, all information in this prospectus supplement assumes no exercise by the underwriter of its option to purchase additional shares of our common stock.

(2) Based upon the fourth quarter of 2021 dividend rate of \$0.1949 per share annualized. Future dividends, if any, may be declared and paid at the discretion of the Company's Board of Directors and will depend on our future earnings, financial condition and other factors.

Summary Financial Data

The following table sets forth summary financial data for the periods indicated. The summary financial data as of December 31, 2021, 2020 and 2019, and for each of the one-year periods ended December 31, 2021, 2020 and 2019 have been derived from our audited financial statements, which have been incorporated by reference in this prospectus supplement. The information set forth below should be read in conjunction with the Financial Statements and accompanying Notes to Financial Statements incorporated by reference in this prospectus supplement. Historical operating results are not necessarily indicative of results for any other period.

For the Year	Summary of Operations		
	(In thousands of dollars, except per share amounts)		
	2021	2020	2019
Operating revenues	\$ 55,119	\$ 53,852	\$ 51,578
Operating expenses	<u>31,723</u>	<u>29,421</u>	<u>27,792</u>
Operating income	23,396	24,431	23,786
Interest expense	3,705	4,177	4,758
Gain on life insurance	—	515	—
Other income (expenses), net	<u>(1,587)</u>	<u>(2,153)</u>	<u>(2,386)</u>
Income before income taxes	18,104	18,616	16,642
Income taxes	<u>1,120</u>	<u>2,018</u>	<u>2,240</u>
Net income	<u>\$ 16,984</u>	<u>\$ 16,598</u>	<u>\$ 14,402</u>
Per Share of Common Stock			
Book value	\$ 11.64	\$ 10.97	\$ 10.31
Earnings per share:			
Basic	1.30	1.27	1.11
Diluted	1.30	1.27	1.11
Weighted average number of shares outstanding during the year:			
Basic	13,076,263	13,033,681	12,964,080
Diluted	13,077,290	13,034,520	12,966,292
Cash dividends declared per share	<u>0.7571</u>	<u>0.7280</u>	<u>0.7001</u>
Utility Plant			
Original cost, net of acquisition adjustments	\$ 482,113	\$ 434,963	\$ 398,065
Construction expenditures	<u>34,409</u>	<u>32,123</u>	<u>18,425</u>
Other			
Total assets	\$ 458,853	\$ 406,957	\$ 363,529
Long-term debt including current portion	<u>146,369</u>	<u>123,573</u>	<u>101,035</u>

RISK FACTORS

Investing in York Water Common Stock involves risks. You should review and carefully consider the risks, uncertainties and other factors described below and all of the information included elsewhere in this prospectus supplement, the accompanying prospectus and the documents incorporated by reference herein and therein before deciding to invest in the shares of York Water Common Stock. We also urge you to consider carefully the risks, uncertainties and other factors set forth under the heading “Cautionary Note Regarding Forward-Looking Statements”. However, additional risks and uncertainties not presently known to us or that we currently deem immaterial may also impair our business, operations, financial condition and financial results and the value of the York Water Common Stock. The risk factors set forth in this prospectus supplement replace the risk factors set forth in the accompanying prospectus in their entirety.

Risks Related to York Water Common Stock

The price of York Water Common Stock may be volatile. This volatility may affect the price at which you could sell York Water Common Stock, and the sale or resale of substantial amounts of York Water Common Stock could adversely affect the market price of York Water Common Stock.

The price of York Water Common Stock may be volatile. This volatility may affect the price at which you could sell York Water Common Stock, and the sale or resale of substantial amounts of York Water Common Stock could adversely affect the market price of York Water Common Stock. The market price for York Water Common Stock has historically experienced, and may continue to experience, volatility. This volatility may affect the price at which you could sell York Water Common Stock, and the sale or issuance of substantial amounts of York Water Common Stock, or the perception that such sales or issuances could occur, could adversely affect the market price of York Water Common Stock. In addition, the availability for sale of substantial amounts of York Water Common Stock could adversely impact its market price. The issuance or sale of shares of York Water Common Stock, or the perception that such issuances or sales could occur, could adversely affect the market price of York Water Common Stock, even if our business is doing well. Any of the foregoing may also impair our ability to raise additional capital through the sale of shares of York Water Common Stock. The market price of York Water Common Stock may be influenced by many factors, some of which are beyond our control, including the factors discussed above under “Cautionary Note Regarding Forward-Looking Statements” or elsewhere in the accompanying prospectus and the documents incorporated by reference herein and therein and include the following:

- actual or anticipated fluctuations in our operating results or our competitors’ or peers’ operating results;
- actions by applicable regulatory authorities;
- announcements by us, our competitors or our partners of significant contracts, acquisitions, divestitures or strategic investments;
- our growth rate and our competitors’ or peers’ growth rates;
- the financial markets and general economic conditions;
- changes in stock market analyst recommendations regarding us, our competitors, our peers or the water utility industry generally, or lack of analyst coverage of York Water Common Stock;
- sales of York Water Common Stock by our executive officers, directors and significant shareholders or sales of substantial amounts of York Water Common Stock or securities convertible into or exchangeable for York Water Common Stock, including certain of our cumulative and convertible preferred stock;
- changes in the amount of York Water Common Stock dividends per share, the common stock dividends per share paid by our competitors and interest rates; and
- changes in tax laws and regulations.

There are certain risks related to conflicts of interest for insurance companies and employee benefit plans.

Any insurance company or fiduciary of a pension plan or other employee benefit plan that is subject to the prohibited transaction rules of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”) or the Internal Revenue Code of 1986, as amended, including an IRA or a Keogh plan (or a governmental plan to

which similar prohibitions apply), and that is considering an investment in York Water Common Stock with the assets of the insurance company or the assets of such a plan, should consult with its counsel regarding whether the purchase of York Water Common Stock could be a “prohibited transaction” under ERISA, the Internal Revenue Code or any substantially similar prohibition. This is discussed in more detail under “Certain ERISA Considerations” below.

Risks Related to the Operation and Regulation of Our Business

The rates we charge our customers are subject to regulation. If we are unable to obtain government approval of our requests for rate increases, or if approved rate increases are untimely or inadequate to cover our investments in utility plant and equipment and projected expenses, our results of operations may be adversely affected.

Our ability to maintain and meet our financial objectives is dependent upon the rates we charge our customers, which are subject to approval by the PPUC. We file rate increase requests with the PPUC, from time to time, to recover our investments in utility plant and equipment and projected expenses. Any rate increase or adjustment must first be justified through documented evidence and testimony. The PPUC determines whether the investments and expenses are recoverable, the length of time over which such costs are recoverable, or, because of changes in circumstances, whether a remaining balance of deferred investments and expenses is no longer recoverable in rates charged to customers. Once a rate increase application is filed with the PPUC, the ensuing administrative and hearing process may be lengthy and costly. The timing of our rate increase requests is therefore dependent upon the estimated cost of the administrative process in relation to the investments and expenses that we hope to recover through the rate increase. In addition, the amount or frequency of rate increases may be decreased or lengthened as a result of changes in income tax laws regarding tax-basis depreciation as it applies to our capital expenditures or qualifying repair tax deductible expenditures, and by changes to income tax rates.

We can provide no assurances that future requests will be approved by the PPUC; and, if approved, we cannot guarantee that these rate increases will be granted in a timely or sufficient manner to cover the investments and expenses for which we sought the rate increase. If we are unable to obtain PPUC approval of our requests for rate increases, or if approved rate increases are untimely or inadequate to cover our investments in utility plant and equipment and projected expenses, our results of operations may be adversely affected.

We are subject to federal, state and local regulation that may impose costly limitations and restrictions on the way we do business.

Various federal, state and local authorities regulate many aspects of our business. Among the most important of these regulations are those relating to the quality of water we supply our customers, water allocation rights and the quality of the effluent we discharge from our wastewater treatment facilities. Government authorities continually review these regulations, particularly the drinking water quality regulations, and may propose new or more restrictive requirements in the future. We are required to perform water and wastewater quality tests that are monitored by the PPUC, the U.S. Environmental Protection Agency, or EPA, and the Pennsylvania Department of Environmental Protection, or DEP, for the detection of certain chemicals and compounds in our water and effluent. If new or more restrictive limitations on permissible levels of substances and contaminants in our water and wastewater are imposed, we may not be able to adequately predict the costs necessary to meet regulatory standards. If we are unable to recover the cost of implementing new water and wastewater treatment procedures in response to more restrictive quality regulations through our rates that we charge our customers, or if we fail to comply with such regulations, it could have a material adverse effect on our financial condition and results of operations.

We are also subject to water allocation regulations that control the amount of water that we can draw from water sources. The Susquehanna River Basin Commission, or SRBC, and the DEP regulate the amount of water withdrawn from streams in the watershed for water supply purposes to assure that sufficient quantities are available to meet our needs and the needs of other regulated users. In addition, government drought restrictions could cause the SRBC or the DEP to temporarily reduce the amount of our allocations. If new or more restrictive water allocation regulations are implemented or our allocations are reduced due to weather conditions, it may have an adverse effect on our ability to supply the demands of our customers, and in turn, on our revenues and results of operations.

Our business is subject to seasonal fluctuations, which could affect demand for our water service and our revenues.

Demand for our water during the warmer months is generally greater than during cooler months due primarily to additional requirements for water in connection with cooling systems, swimming pools, irrigation systems and other outside water use. Throughout the year, and particularly during typically warmer months, demand will vary with temperature and rainfall levels. If temperatures during the typically warmer months are cooler than expected, or there is more rainfall than expected, the demand for our water may decrease and adversely affect our revenues.

Weather conditions and overuse may interfere with our sources of water, demand for water services, and our ability to supply water to our customers.

We depend on an adequate water supply to meet the present and future demands of our customers and to continue our expansion efforts. Unexpected conditions may interfere with our water supply sources. Drought and overuse may limit the availability of surface and ground water. These factors might adversely affect our ability to supply water in sufficient quantities to our customers and our revenues and earnings may be adversely affected. Additionally, cool and wet weather, as well as drought restrictions and our customers' conservation efforts, may reduce consumption demands, also adversely affecting our revenue and earnings. Furthermore, freezing weather may also contribute to water transmission interruptions caused by pipe and main breakage. If we experience an interruption in our water supply, it could have a material adverse effect on our financial condition and results of operations.

The necessity for increased security has and may continue to result in increased operating costs.

We have taken steps to increase security measures at our facilities and heighten employee awareness of threats to our water supply. We have also tightened our security measures regarding the delivery and handling of certain chemicals used in our business. We have and will continue to bear increased costs for security precautions to protect our facilities, operations and supplies. We are not aware of any specific threats to our facilities, operations or supplies. However, it is possible that we would not be in a position to control the outcome of such events should they occur.

We rely on our information technology systems to help manage our operations.

We rely on our computer, information and communications technology systems in connection with the operation of our business, especially with respect to customer service and billing, accounting and, in some cases, the monitoring and operation of our operating facilities. Our computer and communications systems and operations could be damaged or interrupted by natural disasters, cyber-attacks, power loss and internet, telecommunications or data network failures or acts of war or terrorism or similar events or disruptions. Any of these or other events could cause service interruption, delays and loss of critical data or impede aspects of operations and therefore, adversely affect our financial results.

Cyber-attacks on entities around the world have caused operational failures and/or compromised corporate and personal data. Such attacks could result in the loss, or compromise, of customer, financial or operational data, disruption of billing, collections or normal field service activities, disruption of electronic monitoring and control of operational systems and delays in financial reporting and other management functions. Possible impacts associated with a cyber-incident may include remediation costs related to lost, stolen, or compromised data, repairs to data processing systems, increased cyber security protection costs, adverse effects on our compliance with regulatory and environmental laws and regulation, including standards for drinking water, litigation and reputational damage.

We depend significantly on the services of the members of our senior management team, and the departure of any of those persons could cause our operating results to suffer.

Our success depends significantly on the continued individual and collective contributions of our senior management team. If we lose the services of any member of our senior management or are unable to hire and retain experienced management personnel, our operating results could suffer.

Work stoppages and other labor relations matters could adversely affect our operating results.

Approximately one-third of our workforce is unionized under a contract with a labor union. In light of rising costs for healthcare and retirement benefits, contract negotiations in the future may be difficult. We are subject to

a risk of work stoppages and other labor actions as we negotiate with the union to address these issues, which could affect our business, financial condition, and results of operations. Although we believe we have a good relationship with our union workforce and have a strike contingency plan, we cannot be assured that issues with our labor force will be resolved favorably to us in the future or that we will not experience work stoppages.

The failure of, or the requirement to repair, upgrade or dismantle, either of our dams may adversely affect our financial condition and results of operations.

Our water system includes two impounding dams. While we maintain active and robust dam maintenance and inspection programs, a failure of the dams could result in injuries and damage to residential and/or commercial property downstream for which we may be responsible, in whole or in part. The failure of a dam could also adversely affect our ability to supply water in sufficient quantities to our customers and could adversely affect our financial condition and results of operations. We carry liability insurance on our dams, however, our limits may not be sufficient to cover all losses or liabilities incurred due to the failure of one of our dams. The estimated costs to maintain and upgrade our dams are included in our capital budget. Although such costs have previously been recoverable in rates, there is no guarantee that these costs will continue to be recoverable and in what magnitude they will be recoverable.

Wastewater operations entail significant risks and may impose significant costs.

Wastewater collection and treatment and septage pumping and sludge hauling involve various unique risks. If collection or treatment systems fail or do not operate properly, or if there is a spill, untreated or partially treated wastewater could discharge onto property or into nearby streams and rivers, causing various damages and injuries, including environmental damage. These risks are most acute during periods of substantial rainfall or flooding, which are the main causes of sewer overflow and system failure. Liabilities resulting from such damages and injuries could materially and adversely affect our business, financial condition, and results of operations.

Financial, Economic and Market Related Risks

General economic conditions may affect our financial condition and results of operations.

A general economic downturn may lead to a number of impacts on our business that may affect our financial condition and results of operations. Such impacts may include: a reduction in discretionary and recreational water use by our residential water customers, particularly during the summer months when such discretionary usage is normally at its highest; a decline in usage by industrial and commercial customers as a result of decreased business activity; an increased incidence of customers' inability to pay or delays in paying their utility bills, or an increase in customer bankruptcies, which may lead to higher bad debt expense and reduced cash flow; a lower customer growth rate due to a decline in new housing starts; and a decline in the number of active customers due to housing vacancies or abandonments. A deterioration in general economic conditions may also lead to an investment market downturn, which may result in our pension plans' asset market values suffering a decline and significant volatility. A decline in our pension plans' asset market values could increase our required cash contributions to these plans and pension expense in subsequent years.

The current concentration of our business in central and southern Pennsylvania makes us particularly susceptible to adverse developments in local economic and demographic conditions.

Our service territory presently includes 51 municipalities within three counties in south-central Pennsylvania. Our revenues and operating results are therefore especially subject to local economic and demographic conditions in the area. A change in any of these conditions could make it more costly or difficult for us to conduct our business. In addition, any such change would have a disproportionate effect on us, compared to water and wastewater utility companies that do not have such a geographic concentration.

We depend on the availability of capital for expansion, construction and maintenance.

Our ability to continue our expansion efforts and fund our construction and maintenance program depends on the availability of adequate capital. There is no guarantee that we will be able to obtain sufficient capital in the future or that the cost of capital will not be too high for future expansion and construction. In addition, approval from the PPUC must be obtained prior to our sale and issuance of securities. If we are unable to obtain

approval from the PPUC on these matters, or to obtain approval in a timely manner, it may affect our ability to effect transactions that are beneficial to us or our shareholders. A single transaction may itself not be profitable but might still be necessary to continue providing service or to grow the business.

The failure to maintain our existing credit rating could affect our cost of funds and related liquidity.

Standard & Poor's Ratings Services rates our outstanding debt and has given a credit rating to us. Their evaluations are based on a number of factors, which include financial strength as well as transparency with rating agencies and timeliness of financial reporting. Failure to maintain our current credit rating could adversely affect our cost of funds and related liquidity.

We may face competition from other water suppliers or wastewater service providers that may hinder our growth and reduce our profitability.

We face competition from other water suppliers for acquisitions, which may limit our growth opportunities. Furthermore, even after we have been the successful bidder in an acquisition, competing water suppliers or wastewater service providers may challenge our application for extending our franchise territory to cover the target company's market. Finally, third parties either supplying water on a contract basis to municipalities or entering into agreements to operate municipal water or wastewater systems might adversely affect our business by winning contracts that may be beneficial to us. If we are unable to compete successfully with other water suppliers and wastewater service providers for these acquisitions, franchise territories and contracts, it may impede our expansion goals and adversely affect our profitability.

An important element of our growth strategy is the acquisition of water and wastewater systems. Any pending or future acquisitions we decide to undertake will involve risks.

The acquisition and integration of water and wastewater systems is an important element in our growth strategy. This strategy depends on identifying suitable acquisition opportunities and reaching mutually agreeable terms with acquisition candidates. The negotiation of potential acquisitions as well as the integration of acquired businesses could require us to incur significant costs. Further, acquisitions may result in dilution for the owners of our common stock, our incurrence of debt and contingent liabilities and fluctuations in quarterly results. In addition, the businesses and other assets we acquire may not achieve the financial results that we expect, which could adversely affect our profitability.

We have restrictions on our dividends. There can also be no assurance that we will continue to pay dividends in the future or, if dividends are paid, that they will be in amounts similar to past dividends.

The terms of our debt instruments impose conditions on our ability to pay dividends. We have paid dividends on our common stock each year since our inception in 1816 and have increased the amount of dividends paid each year since 1997. Our earnings, financial condition, capital requirements, applicable regulations and other factors, including the timeliness and adequacy of rate increases, will determine both our ability to pay dividends on our common stock and the amount of those dividends. There can be no assurance that we will continue to pay dividends in the future or, if dividends are paid, that they will be in amounts similar to past dividends.

If we are unable to pay the principal and interest on our indebtedness as it comes due or we default under certain other provisions of our loan documents, our indebtedness could be accelerated and our results of operations and financial condition could be adversely affected.

Our ability to pay the principal and interest on our indebtedness as it comes due will depend upon our current and future performance. Our performance is affected by many factors, some of which are beyond our control. We believe that our cash generated from operations, and, if necessary, borrowings under our existing credit facilities will be sufficient to enable us to make our debt payments as they become due. If, however, we do not generate sufficient cash, we may be required to refinance our obligations or sell additional equity, which may be on terms that are not as favorable to us. No assurance can be given that any refinancing or sale of equity will be possible when needed or that we will be able to negotiate acceptable terms. In addition, our failure to comply with certain provisions contained in our trust indentures and loan agreements relating to our outstanding indebtedness could lead to a default under these documents, which could result in an acceleration of our indebtedness.

There is a limited trading market for our common stock; you may not be able to resell your shares at or above the price you pay for them.

Although our common stock is listed for trading on the NASDAQ Global Select Market, the trading in our common stock has substantially less liquidity than many other companies quoted on the NASDAQ Global Select Market. A public trading market having the desired characteristics of depth, liquidity and orderliness depends on the presence in the market of willing buyers and sellers of our common stock at any given time. This presence depends on the individual decisions of investors and general economic and market conditions over which we have no control. Because of the limited volume of trading in our common stock, a sale of a significant number of shares of our common stock in the open market could cause our stock price to decline.

The final determination of our income tax liability may be materially different from our income tax provision.

Significant judgment is required in determining our provision for income taxes. The calculation of the provision for income taxes is subject to our interpretation of applicable business tax laws in the federal and state jurisdictions in which we file. In addition, our income tax returns are subject to periodic examination by the Internal Revenue Service, or IRS, and other taxing authorities.

In December 2014, we changed our tax method of accounting to permit the expensing of qualifying asset improvement costs that were previously being capitalized and depreciated for tax purposes. Our determination of what qualifies as a capital cost versus a repair expense tax deduction is subject to subsequent adjustment and may impact the income tax benefits that have been recognized.

Although we believe our income tax estimates are appropriate, there is no assurance that the final determination of our income tax liability will not be materially different, either higher or lower, from what is reflected in our income tax provision. In the event we are assessed additional income taxes, our business, financial condition, and results of operations could be adversely affected.

We are subject to market and interest rate risk on our \$12,000,000 variable interest rate debt issue.

We are subject to interest rate risk in conjunction with our \$12,000,000 variable interest rate debt issue. This exposure, however, has been hedged with an interest rate swap. This hedge will protect the Company from the risk of changes in the benchmark interest rates but does not protect the Company's exposure to the changes in the difference between its own variable funding rate and the benchmark rate. A breakdown of the historical relationships between the cost of funds of the Company and the benchmark rate underlying the interest rate swap could result in higher interest rates adversely affecting our financial results.

The holders of the \$12,000,000 variable rate Pennsylvania Economic Development Financing Authority (PEDFA) Series A Bonds may tender their bonds at any time. When the bonds are tendered, they are subject to an annual remarketing agreement, pursuant to which a remarketing agent attempts to remarket the tendered bonds pursuant to the terms of the Indenture. In order to keep variable interest rates down and to enhance the marketability of the Series A Bonds, the Company entered into a Reimbursement, Credit and Security Agreement with PNC Bank, National Association ("the Bank") dated as of May 1, 2008. This agreement provides for a direct pay letter of credit issued by the Bank to the trustee for the Series A Bonds. The letter of credit expires June 30, 2023 and is reviewed annually for a potential extension of the expiration date. The Bank is responsible for providing the trustee with funds for the timely payment of the principal and interest on the Series A Bonds and for the purchase price of the Series A Bonds that have been tendered or deemed tendered for purchase and have not been remarketed. If the Bank is unable to meet its obligations, the Company would be required to buy any bonds which had been tendered.

Risks Related to Health, Safety and Environmental Concerns

Some scientific experts are predicting a worsening of weather volatility in the future, possibly created by the climate change greenhouse gases. Changing severe weather patterns could require additional expenditures to reduce the risk associated with any increasing storm, flood and drought occurrences.

The issue of climate change continues to receive attention worldwide. Many climate change predictions, if true, present several potential challenges to water and wastewater utilities, such as increased frequency and duration of droughts, increased precipitation and flooding, potential degradation of water quality, and the

resulting changes in demand for services. The changes may result in lower revenue, the need for additional capital expenditures, or increased costs. Because of the uncertainty of weather volatility related to climate change, we cannot predict its potential impact on our business, financial condition, or results of operations. Although any potential expenditures and costs may be recovered in the form of higher rates, there can be no assurance that the PPUC would approve rate increases to enable us to recover such expenditures and costs. We cannot assure you that our costs of complying with any climate change related measures will not harm our business, financial condition, or results of operations.

Contamination of our water supply may cause disruption in our services and adversely affect our revenues.

Our water supply is subject to contamination from the migration of naturally-occurring substances in groundwater and surface systems and pollution resulting from man-made sources. In the event that our water supply is contaminated, we may have to interrupt the use of that water supply until we are able to substitute the flow of water from an uncontaminated water source through our interconnected transmission and distribution facilities. In addition, we may incur significant costs in order to treat the contaminated source through expansion of our current treatment facilities or development of new treatment methods. Our inability to substitute water supply from an uncontaminated water source, or to adequately treat the contaminated water source in a cost-effective manner, may have an adverse effect on our revenues.

If our sources of water or water at customer sites become contaminated, it could subject us to reduction in usage, regulatory actions, damage to our reputation and private litigation.

Our primary business is to impound, purify to meet or exceed safe drinking water standards and distribute water. Contamination of the water provided to our customers exposes us to risks, including regulatory or government action, customer exposure to contamination or hazardous substances in the water, and resulting private claims and litigation. Negative impacts to our reputation may occur even if we are not responsible for any contamination or its consequences. Pending or future claims against us and reputational damage could have a material adverse impact on our business, financial condition, and results of operations.

The Novel Coronavirus (COVID-19) pandemic and the attempt to contain it may harm our business, results of operations, financial condition and liquidity.

On March 13, 2020, the United States declared the COVID-19 pandemic a national emergency. The impact that COVID-19 will have on the Company, our customers and our vendors prospectively depends on numerous uncertainties, including the severity and duration of the pandemic, sufficiency of the government's vaccination program and actions which could potentially be taken by federal or state governmental and/or regulatory authorities and could have an adverse effect on the Company's business, results of operations, financial condition, and liquidity.

USE OF PROCEEDS

We will receive approximately \$38.2 million in net proceeds from the sale of the shares of York Water Common Stock we are offering pursuant to this prospectus supplement, after deducting an aggregate of approximately \$1.8 million in underwriting discounts and commissions and estimated offering expenses. If the underwriter's option is exercised in full, we estimate that our net proceeds will be approximately \$44.0 million.

We expect to use all of the net proceeds from this offering for general corporate purposes, including our capital investment program, repayment of outstanding indebtedness, and potential acquisitions.

CAPITALIZATION

The following table sets forth, as of December 31, 2021, our capitalization on an actual basis and on an as adjusted basis to give effect to the sale of the shares of Common Stock in this offering. This table should be read in conjunction with our Financial Statements and the Notes to Financial Statements in our Annual Report on Form 10-K for the year ended December 31, 2021, which are incorporated by reference herein.

	As of December 31, 2021 (In thousands of Dollars)			
	Actual	% of Capitalization	As Adjusted	% of Capitalization
Common Stock Equity	\$152,622	51.0%	\$190,857	56.6%
Long-Term Debt, including Current Portion ⁽¹⁾	<u>146,369</u>	<u>49.0%</u>	<u>146,369</u>	<u>43.4%</u>
Total Capitalization	<u>\$298,991</u>	<u>100.0%</u>	<u>\$337,226</u>	<u>100.0%</u>

⁽¹⁾ As adjusted amount does not reflect the repayment of outstanding indebtedness as noted in “Use of Proceeds”.

MATERIAL UNITED STATES FEDERAL INCOME AND ESTATE TAX CONSIDERATIONS TO NON-U.S. HOLDERS

The following is a summary of material United States federal income and estate tax consequences of the purchase, ownership and disposition of York Water Common Stock as of the date hereof. Except where noted, this summary deals only with common stock that is held as a capital asset (generally, property held for investment) by a non-U.S. holder (as defined below).

A “non-U.S. holder” means a beneficial owner of York Water Common Stock (other than an entity treated as a partnership for United States federal income tax purposes) that is not, for United States federal income tax purposes, any of the following:

- an individual citizen or resident of the United States;
- a corporation (or any other entity treated as a corporation for United States federal income tax purposes) created or organized in or under the laws of the United States, any state thereof or the District of Columbia;
- an estate the income of which is subject to United States federal income taxation regardless of its source; or
- a trust if it (1) is subject to the primary supervision of a court within the United States and one or more United States persons have the authority to control all substantial decisions of the trust or (2) has a valid election in effect under applicable United States Treasury regulations to be treated as a United States person.

This summary is based upon provisions of the Internal Revenue Code of 1986, as amended (the “Code”), and regulations, rulings and judicial decisions as of the date hereof. Those authorities may be changed, perhaps retroactively, so as to result in United States federal income and estate tax consequences different from those summarized below. This summary does not address all aspects of United States federal income and estate taxes and does not deal with non-U.S., state, local or other tax considerations that may be relevant to non-U.S. holders in light of their particular circumstances. In addition, it does not represent a detailed description of the United States federal income and estate tax consequences applicable to non-U.S. holders that are subject to special treatment under the United States federal income tax laws, including, without limitation:

- United States expatriates;
- foreign pension funds;
- “controlled foreign corporations” and “passive foreign investment companies”;
- a partnership or other pass-through entity for United States federal income tax purposes (and investors therein);
- persons subject to the alternative minimum tax;
- persons holding York Water Common Stock as part of a hedge, straddle or other risk reduction strategy or as part of a conversion transaction or other integrated investment;
- banks, insurance companies, and other financial institutions;
- brokers, dealers or traders in securities;
- tax-exempt organizations or governmental organizations;
- persons deemed to sell York Water Common Stock under the constructive sale provisions of the Code; and
- persons subject to special tax accounting rules as a result of any item of gross income with respect to York Water Common Stock being taken into account in an applicable financial statement.

We cannot assure you that a change in law will not alter significantly the tax considerations that we describe in this summary. We have not sought and will not seek any rulings from the IRS regarding the matters discussed below.

If a partnership (or other entity treated as a partnership for United States federal income tax purposes) holds York Water Common Stock, the tax treatment of a partner will generally depend upon the status of the partner and the activities of the partnership. If you are a partner of a partnership holding York Water Common Stock, you should consult your tax advisors.

If you are considering the purchase of York Water Common Stock, you should consult your own tax advisors concerning the particular United States federal income and estate tax consequences to you of the purchase, ownership and disposition of York Water Common Stock, as well as the consequences to you arising under other United States federal tax laws and the laws of any other taxing jurisdiction.

Dividends

In the event that we make a distribution of cash or other property (other than certain pro rata distributions of our stock) in respect of York Water Common Stock, the distribution generally will be treated as a dividend for United States federal income tax purposes to the extent it is paid from our current or accumulated earnings and profits, as determined under United States federal income tax principles. Any portion of a distribution that exceeds our current and accumulated earnings and profits generally will be treated first as a tax-free return of capital, causing a reduction in the adjusted tax basis of a non-U.S. holder's common stock, and to the extent the amount of the distribution exceeds a non-U.S. holder's adjusted tax basis in York Water Common Stock, the excess will be treated as gain from the disposition of York Water Common Stock (the tax treatment of which is discussed below under "*Gain on Disposition of Common Stock*").

Dividends paid to a non-U.S. holder generally will be subject to withholding of United States federal income tax at a 30% rate or such lower rate as may be specified by an applicable income tax treaty. However, dividends that are effectively connected with the conduct of a trade or business by the non-U.S. holder within the United States (and, if required by an applicable income tax treaty, are attributable to a United States permanent establishment) are not subject to the withholding tax, provided certain certification and disclosure requirements are satisfied. Instead, such dividends are subject to United States federal income tax on a net income basis in the same manner as if the non-U.S. holder were a United States person as defined under the Code. Any such effectively connected dividends received by a foreign corporation may be subject to an additional "branch profits tax" at a 30% rate or such lower rate as may be specified by an applicable income tax treaty.

A non-U.S. holder who wishes to claim the benefit of an applicable treaty rate and avoid backup withholding, as discussed below, for dividends will be required (a) to provide the applicable withholding agent with a properly executed Internal Revenue Service ("IRS") Form W-8BEN or Form W-8BEN-E (or other applicable form) certifying under penalty of perjury that such holder is not a United States person as defined under the Code and is eligible for treaty benefits or (b) if York Water Common Stock is held through certain foreign intermediaries, to satisfy the relevant certification requirements of applicable United States Treasury regulations, including the provision of a properly executed Form W-8IMY. Special certification and other requirements apply to certain non-U.S. holders that are pass-through entities rather than corporations or individuals.

A non-U.S. holder eligible for a reduced rate of United States federal withholding tax pursuant to an income tax treaty may obtain a refund of any excess amounts withheld by timely filing an appropriate claim for refund with the IRS.

Gain on Disposition of Common Stock

Subject to the discussion of backup withholding below, any gain realized by a non-U.S. holder on the sale or other disposition of York Water Common Stock generally will not be subject to United States federal income tax unless:

- the gain is effectively connected with a trade or business of the non-U.S. holder in the United States (and, if required by an applicable income tax treaty, is attributable to a United States permanent establishment of the non-U.S. holder);

- the non-U.S. holder is an individual who is present in the United States for 183 days or more in the taxable year of that disposition, and certain other conditions are met; or
- we are or have been a “United States real property holding corporation” for United States federal income tax purposes and certain other conditions are met.

A non-U.S. holder described in the first bullet point immediately above will be subject to tax on the gain derived from the sale or other disposition in the same manner as if the non-U.S. holder were a United States person as defined under the Code. In addition, if any non-U.S. holder described in the first bullet point immediately above is a foreign corporation, the gain realized by such non-U.S. holder may be subject to an additional “branch profits tax” at a 30% rate or such lower rate as may be specified by an applicable income tax treaty. An individual non-U.S. holder described in the second bullet point immediately above will be subject to a 30% (or such lower rate as may be specified by an applicable income tax treaty) tax on the gain derived from the sale or other disposition, which gain may be offset by United States source capital losses even though the individual is not considered a resident of the United States.

Generally, a corporation is a “United States real property holding corporation” if the fair market value of its United States real property interests equals or exceeds 50% of the sum of the fair market value of its worldwide real property interests and its other assets used or held for use in a trade or business (all as determined for United States federal income tax purposes). We have not determined whether we are a “United States real property holding corporation” for United States federal income tax purposes. We can give no assurance that we are not or will not become one in the future. If we are or become a “United States real property holding corporation,” so long as York Water Common Stock is regularly traded on an established securities market during the calendar year in which the sale or other disposition occurs, only a non-U.S. holder who holds or held (at any time during the shorter of the five year period preceding the date of disposition or the holder’s holding period) more than 5% of York Water Common Stock will be subject to United States federal income tax on the gain derived from the sale or other disposition of York Water Common Stock in the same manner as if the non-U.S. holder were a United States person as defined in the Code. Certain attribution rules are applicable in determining whether the 5% ownership threshold described above is exceeded.

Federal Estate Tax

Common stock held by an individual non-U.S. holder at the time of death will be included in such holder’s gross estate for United States federal estate tax purposes and may give rise to United States federal estate tax, unless an applicable estate tax treaty provides otherwise.

Information Reporting and Backup Withholding

Distributions paid to a non-U.S. holder and the amount of any tax withheld with respect to such distributions generally will be reported to the IRS. Copies of the information returns reporting such distributions and any withholding may also be made available to the tax authorities in the country in which the non-U.S. holder resides under the provisions of an applicable income tax treaty.

A non-U.S. holder will not be subject to backup withholding on dividends received if such holder certifies under penalty of perjury that it is a non-U.S. holder (and the payor does not have actual knowledge or reason to know that such holder is a United States person as defined under the Code), or such holder otherwise establishes an exemption (though such holder may be subject to the general dividend withholding tax discussed above in “Dividends”).

Information reporting and, depending on the circumstances, backup withholding will apply to the proceeds of a sale or other disposition of York Water Common Stock made within the United States or conducted through certain United States-related financial intermediaries, unless the beneficial owner certifies under penalty of perjury that it is a non-U.S. holder (and the payor does not have actual knowledge or reason to know that the beneficial owner is a United States person as defined under the Code), or such owner otherwise establishes an exemption.

Backup withholding is not an additional tax and any amounts withheld under the backup withholding rules will be allowed as a refund or a credit against a non-U.S. holder’s United States federal income tax liability provided the required information is timely furnished to the IRS.

Additional Withholding Requirements

Under Sections 1471 through 1474 of the Code (such Sections commonly referred to as “FATCA”), a 30% United States federal withholding tax may apply to any dividends paid on York Water Common Stock to (1) a “foreign financial institution” (as specifically defined in the Code) which does not provide sufficient documentation, typically on IRS Form W-8BEN-E, evidencing either (a) an exemption from FATCA, or (b) its compliance (or deemed compliance) with FATCA (which may alternatively be in the form of compliance with an intergovernmental agreement with the United States) in a manner which avoids withholding, or (2) a “non-financial foreign entity” (as specifically defined in the Code) which does not provide sufficient documentation, typically on IRS Form W-8BEN-E, evidencing either (a) an exemption from FATCA, or (b) adequate information regarding certain substantial United States beneficial owners of such entity (if any). If a dividend payment is both subject to withholding under FATCA and subject to the withholding tax discussed above under “Dividends,” the withholding under FATCA may be credited against, and therefore reduce, such other withholding tax. You should consult your own tax advisors regarding these requirements and whether they may be relevant to your ownership and disposition of York Water Common Stock.

CERTAIN ERISA CONSIDERATIONS

The following is a summary of certain considerations associated with the purchase of shares of York Water Common Stock by (i) employee benefit plans that are subject to Title I of ERISA, (ii) plans, individual retirement accounts and other arrangements that are subject to Section 4975 of the Code or provisions under any other federal, state, local, non-U.S. or other laws or regulations that are similar to such provisions of ERISA or the Code (collectively, “Similar Laws”), and (iii) entities which are deemed to hold the assets of any of the foregoing types of plans, accounts or arrangements (each of the foregoing described in clauses (i), (ii), and (iii) being referred to herein as a “Plan”).

General Fiduciary Matters and Prohibited Transaction Issues

ERISA and the Code impose certain duties on persons who are fiduciaries of a Plan subject to Title I of ERISA or Section 4975 of the Code (a “Covered Plan”) and prohibit certain transactions involving the assets of a Covered Plan and its fiduciaries or other interested parties. Under ERISA and the Code, any person who exercises any discretionary authority or control over the administration of such a Covered Plan or the management or disposition of the assets of such a Covered Plan, or who renders investment advice for a fee or other compensation to such a Covered Plan, is generally considered to be a fiduciary of the Covered Plan.

Section 406 of ERISA and Section 4975 of the Code prohibit Covered Plans from engaging in specified transactions involving plan assets with persons or entities who are “parties in interest,” within the meaning of ERISA, or “disqualified persons,” within the meaning of Section 4975 of the Code. ERISA and the Code contain certain exemptions from the prohibited transactions described above, and the Department of Labor has issued several exemptions, although certain exemptions do not provide relief from the prohibitions on self-dealing contained in Section 406(b) of ERISA and Sections 4975(c)(1)(E) and (F) of the Code. Exemptions include Section 408(b)(17) of ERISA and Section 4975(d)(20) of the Code pertaining to certain transactions with non-fiduciary service providers; Department of Labor Prohibited Transaction Class Exemption 95-60, which we refer to as a “PTCE,” applicable to transactions involving insurance company general accounts; PTCE 90-1, regarding investments by insurance company pooled separate accounts; PTCE 91-38, regarding investments by bank collective investment funds; PTCE 84-14, regarding investments effected by a qualified professional asset manager; and PTCE 96-23, regarding investments effected by an in-house asset manager. There can be no assurance that any of these exemptions will be available with respect to an investment in York Water Common Stock. A party in interest or disqualified person who engaged in a non-exempt prohibited transaction may be subject to excise taxes and other penalties and liabilities under ERISA and the Code. In addition, the fiduciary of the Covered Plan that engaged in such a non-exempt prohibited transaction may be subject to penalties and liabilities under ERISA and the Code and the transactions may have to be rescinded.

In considering an investment in York Water Common Stock with a portion of the assets of any Plan, a fiduciary should determine whether the investment is in accordance with the documents and instruments governing the Plan and the applicable provisions of ERISA, the Code or any Similar Law relating to a fiduciary’s duty to the Plan, including without limitation, the prudence, diversification, delegation of control and prohibited transaction provisions of ERISA, the Code and any other applicable Similar Laws.

Government plans, foreign plans and certain church plans, while not subject to the fiduciary responsibility provisions of Title I of ERISA or the prohibited transaction provisions of Section 406 of ERISA or Section 4975 of the Code, may nevertheless be subject to Similar Laws. Fiduciaries of such Plans should consult with their counsel before acquiring shares of York Water Common Stock.

Representation

Accordingly, by its acceptance of shares of York Water Common Stock, each purchaser and subsequent transferee will be deemed to have represented and warranted to York Water on each day including the date of its acceptance of the shares of York Water Common Stock through and including the date of disposition of such shares that (1) either (a) no portion of the assets used by such purchaser or transferee to acquire shares of York Water Common Stock constitutes assets of any Plan or (b) the acquisition, holding and disposition of shares of York Water Common Stock by such purchaser or transferee will not constitute or result in a non-exempt prohibited transaction under Section 406 of ERISA or Section 4975 of the Code or a similar violation under any applicable Similar Laws and (2) it will notify York Water and the trustee immediately if, at any time, it is no longer able to make the representations contained in (1) above. Any purported transfer of the securities to a transferee that does not comply with the foregoing requirements shall be null and void ab initio.

The foregoing discussion is general in nature and is not intended to be all-inclusive. Due to the complexity of these rules and the penalties that may be imposed upon persons involved in non-exempt prohibited transactions, it is particularly important that fiduciaries or other persons considering purchasing shares of York Water Common Stock on behalf of, or with the assets of, any Plan, consult with their counsel regarding the potential applicability of ERISA, Section 4975 of the Code or any Similar Law and whether an exemption would be required. Neither this discussion nor anything provided in this prospectus is, or is intended to be, investment advice directed at any potential Plan purchasers, or at Plan purchasers generally, and such purchasers of shares of York Water Common Stock should consult and rely on their own counsel and advisers as to whether an investment in shares of York Water Common Stock is suitable for the Plan. The sale of shares of York Water Common Stock to any Plan is in no respect a representation by us, an underwriter or any of our or their affiliates or representatives that such an investment meets all relevant legal requirements with respect to investments by Plans generally or any particular Plan, or that such investment is prudent or appropriate for plans generally or any particular Plan.

UNDERWRITING

Janney Montgomery Scott LLC is serving as the book-running manager of this offering. We and the underwriter named below have entered into an underwriting agreement with respect to the shares of York Water Common Stock being offered hereby. Subject to certain conditions set forth in the underwriting agreement, the underwriter has agreed to purchase, at the public offering price less the underwriting discounts and commissions set forth on the cover page of this prospectus, the number of shares of York Water Common Stock set forth in the following table.

<u>Underwriter</u>	<u>Number of Shares</u>
Janney Montgomery Scott LLC	975,600

The underwriter is committed to take and pay for all of the shares offered by us, if any are taken, other than the shares covered by the option described below. The obligations of the underwriter under the underwriting agreement may be terminated upon the occurrence of certain stated events.

We have granted to the underwriter an option, exercisable for 30 days from the date of this prospectus supplement, to purchase up to 146,340 additional shares of York Water Common Stock at the public offering price listed on the cover page of this prospectus supplement, less underwriting discounts. To the extent the option is exercised, the underwriter will become obligated, subject to certain conditions, to purchase such additional shares.

The underwriter proposes to offer some of the shares of York Water Common Stock to the public initially at the offering price per share shown on the cover page of this prospectus supplement and may offer shares of York Water Common Stock to certain dealers at such price less a concession not in excess of \$0.90 per share. The underwriter may allow, and such dealers may also allow, a concession not in excess of \$0.10 per share to certain other dealers. After the public offering of the shares of York Water Common Stock described herein, the public offering price and the concessions may be changed by the underwriter.

The following table shows the per share and total underwriting discount to be paid to the underwriter by us. These amounts are shown assuming both no exercise and full exercise of the underwriter's option:

	<u>Per Share</u>		<u>Total</u>	
	<u>No Exercise</u>	<u>Full Exercise</u>	<u>No Exercise</u>	<u>Full Exercise</u>
Underwriting discounts and commissions to be paid by us	\$1.64	\$1.64	\$1,599,984	\$1,839,982

We estimate that the total expenses of this offering, excluding underwriting discounts and commissions, will be approximately \$165,000, which will be paid by us.

We have agreed that we will not (i) issue, offer, pledge, sell, contract to sell, sell any option or contract to purchase, purchase any option or contract to sell, grant any option, right or warrant to purchase, lend or otherwise transfer or dispose of, directly or indirectly, any shares of York Water Common Stock or any securities convertible into or exercisable or exchangeable for, or that represent the right to receive, York Water Common Stock, (ii) enter into any swap or other arrangement that transfers to another, in whole or in part, any of the economic consequences of ownership of York Water Common Stock (iii) file any registration statement with the SEC relating to the offering of any shares of York Water Common Stock or any securities convertible into or exercisable or exchangeable for York Water Common Stock, (iv) offer to sell shares of York Water Common Stock pursuant to a dividend reinvestment plan or direct share purchase plan at a discount to fair market value or (v) publicly announce an intention to effect any transaction or action specified in (i), (ii), (iii) or (iv), in each case without the prior written consent of Janney Montgomery Scott LLC for a period of 60 days after the date of this prospectus supplement, subject to certain limited exceptions set forth in the underwriting agreement.

Our directors and certain executive officers have entered into lock-up agreements with the underwriter in connection with this offering pursuant to which each of these persons will not (i) offer, pledge, sell, contract to sell, sell any option or contract to purchase, purchase any option or contract to sell, make any short sale, grant any option, right or warrant to purchase, lend, or otherwise transfer, sell or dispose of, directly or indirectly, any shares of York Water Common Stock or any securities convertible into or exercisable or exchangeable for York Water Common Stock, (ii) enter into any swap or other arrangement that transfers to another, in whole or in part,

any of the economic consequences of ownership of any shares of York Water Common Stock, (iii) file any registration statement with the SEC relating to the offering of any shares of York Water Common Stock or any securities convertible into or exercisable or exchangeable for York Water Common Stock, or (iv) publicly announce an intention to effect any transaction specified in (i), (ii) or (iii), in each case without the prior written consent of Janney Montgomery Scott LLC for a period of 60 days after the date of this prospectus supplement, subject to certain limited exceptions set forth in the lock-up agreements.

We have agreed to indemnify the underwriter against certain liabilities that may be incurred in connection with this offering, including liabilities under the Securities Act of 1933, as amended, and to contribute to payments the underwriter may be required to make in respect thereof.

York Water Common Stock is listed on the NASDAQ Global Select Market under the symbol “YORW.”

Stabilization and Short Positions

In connection with this offering, the underwriter may effect certain transactions in shares of York Water Common Stock in the open market in order to prevent or retard a decline in the market price of York Water Common Stock while this offering is in progress. These transactions may include short sales, purchases to cover positions created by short sales and stabilizing transactions. Short sales involve the sale by the underwriter of a greater number of shares than it is required to purchase in the offering, and a short position represents the amount of such sales that have not been covered by subsequent purchases. “Covered” shorts are short positions in an amount not greater than the underwriter’s option described herein, and “naked” shorts are short positions in excess of that amount. In determining the source of shares to close out a “covered” short, the underwriter will consider, among other things, the price of shares available for purchase in the open market as compared to the price at which they may purchase shares through the option. A “covered” short may be covered by either exercising the underwriter’s option or purchasing shares in the open market. A “naked” short is more likely to be created if the underwriter is concerned that there may be downward pressure on the price of York Water Common Stock in the open market prior to the completion of the offering, and may only be closed out by purchasing shares in the open market. Stabilizing transactions consist of various bids for or purchases of York Water Common Stock made by the underwriter in the open market prior to the completion of the offering.

Purchases to cover a short position and stabilizing transactions, as well as other purchases by the underwriter for its own account, may have the effect of preventing or slowing a decline in the market price of York Water Common Stock and may stabilize, maintain or otherwise affect the market price of York Water Common Stock. As a result, the price of York Water Common Stock may be higher than the price that might otherwise exist in the open market. If these activities are commenced by the underwriter, they may be discontinued at any time. These transactions may be effected on the Nasdaq Global Select Market, in the over-the-counter market or otherwise.

Electronic Distribution

In connection with this offering, the underwriter may distribute prospectuses by electronic means, such as email. In addition, the underwriter may facilitate Internet distribution for this offering to certain of its Internet subscription customers, and allocate a limited number of shares for sale to its online brokerage customers. A prospectus in electronic format is being made available on the website maintained by the underwriter. Other than the prospectus in electronic format, the information on the underwriter’s website and any information contained in any other website maintained by the underwriter is not a part of the prospectus or the registration statement, of which this prospectus supplement forms a part.

Other Relationships

The underwriter and its affiliates are full service financial institutions engaged in various activities, which may include securities trading, commercial and investment banking, financial advisory, investment management, principal investment, investment research, hedging, financing and brokerage activities. The underwriter and its affiliates have, from time to time, performed, and may provide from time to time in the future, various financial advisory and investment banking services for us, for which they have received or will receive customary fees and expenses.

In addition, in the ordinary course of their various business activities, the underwriter and its affiliates may from time to time effect transactions for their own account or the account of their customers, and hold on behalf

of themselves or their customers, long or short positions in our debt or equity securities (including related derivative securities) and financial instruments (including bank loans), and may continue to do so in the future. The underwriter and its affiliates may also make investment recommendations and/or publish or express independent research views in respect of such securities or instruments and may at any time hold, or recommend to clients that they acquire, long and/or short positions in such securities and instruments.

Selling Restrictions

Notice to Prospective Investors in Canada

The shares of York Water Common Stock may be sold only to purchasers purchasing, or deemed to be purchasing, as principal that are accredited investors, as defined in National Instrument 45-106 Prospectus Exemptions or subsection 73.3(1) of the Securities Act (Ontario), and are permitted clients, as defined in National Instrument 31-103 Registration Requirements, Exemptions and Ongoing Registrant Obligations. Any resale of the shares of York Water Common Stock must be made in accordance with an exemption from, or in a transaction not subject to, the prospectus requirements of applicable securities laws.

Securities legislation in certain provinces or territories of Canada may provide a purchaser with remedies for rescission or damages if this prospectus (including any amendment thereto) contains a misrepresentation, provided that the remedies for rescission or damages are exercised by the purchaser within the time limit prescribed by the securities legislation of the purchaser's province or territory. The purchaser should refer to any applicable provisions of the securities legislation of the purchaser's province or territory for particulars of these rights or consult with a legal advisor.

Pursuant to section 3A.3 of National Instrument 33-105 Underwriting Conflicts (NI 33-105), the underwriter is not required to comply with the disclosure requirements of NI 33-105 regarding underwriter conflicts of interest in connection with this offering.

LEGAL MATTERS

Certain legal matters in connection with the validity of the shares of York Water Common Stock offered hereby will be passed upon for us by Reed Smith LLP. Certain legal matters will be passed upon for the underwriter by Holland & Knight LLP.

EXPERTS

The financial statements and financial statement schedule incorporated in this prospectus supplement by reference from the Company's Annual Report on Form 10-K for the year ended December 31, 2021 were audited by Baker Tilly US, LLP, an independent registered public accounting firm, as stated in their report, which is incorporated herein by reference. Such financial statements and financial statement schedule have been so incorporated in reliance upon the report of such firm given their authority as experts in accounting and auditing.

WHERE YOU CAN FIND MORE INFORMATION

This prospectus supplement and the accompanying prospectus are part of the registration statement on Form S-3 we filed with the SEC under the Securities Act and does not contain all the information set forth in the registration statement. Whenever a reference is made in this prospectus supplement and the accompanying prospectus to any of our contracts, agreements or other documents, the reference may not be complete and you should refer to the exhibits that are a part of the registration statement or the exhibits to the reports or other documents incorporated by reference into this prospectus for a copy of such contract, agreement or other document. We file annual, quarterly and special reports, proxy statements and other information with the SEC. Our SEC filings are available to the public at the SEC's website at <http://www.sec.gov>, and through a link on our website at <http://www.yorkwater.com>.

INCORPORATION OF CERTAIN INFORMATION BY REFERENCE

The SEC allows us to "incorporate by reference" into this prospectus supplement and the accompanying prospectus information that we file with the SEC in other documents. This means that we can disclose important information to you by referring to other documents that contain that information. The information incorporated by reference is considered to be part of this prospectus. Information contained in this prospectus and information that we file with the SEC in the future and incorporate by reference in this prospectus automatically updates and supersedes previously filed information. We incorporate by reference the documents listed below and any future filings we make with the SEC under Sections 13(a), 13(c), 14 or 15(d) of the Securities Exchange Act of 1934 prior to the sale of all the shares covered by this prospectus supplement and the accompanying prospectus.

- Our Annual Report on Form 10-K for the year ended December 31, 2021;
- The description of our Common Stock contained in our registration statement on Form 8-A filed with the SEC, including any amendments or reports filed for the purpose of updating such description; and
- All documents filed by the Company after the date of this prospectus supplement pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act prior to the termination of the offering of the securities covered by this prospectus supplement, except as to any portion of any future report or document that is not deemed filed under such provisions..

You may request a copy of these documents, which will be provided to you at no cost, by writing or telephoning us using the following contact information:

The York Water Company
130 East Market Street
York, Pennsylvania 17401
Attn: Matthew E. Poff, Chief Financial Officer
Telephone: (717) 845-3601

You should rely only on the information incorporated by reference or provided in this prospectus or any prospectus supplement. We have not authorized anyone to provide you with information different from that contained or incorporated by reference in this prospectus. We are offering to sell, and seeking offers to buy, securities only in jurisdictions where offers and sales are permitted. The information contained in this prospectus supplement is accurate only as of the date of this prospectus supplement, regardless of the time of delivery of this prospectus or of any sale of securities.

THE YORK WATER COMPANY

Common Stock Debt Securities

This prospectus relates to common stock and debt securities, including debt securities convertible into common stock that we, The York Water Company, may sell from time to time in one or more offerings. This prospectus will allow us to issue securities over time and describes some of the general terms that may apply to an offering of such securities. We will provide a prospectus supplement each time we issue securities, which will inform you about the specific terms of that offering and may also supplement, update or amend information contained in this prospectus. You should read this prospectus, the information incorporated by reference in this prospectus and any prospectus supplement carefully before you invest.

Our common stock is listed on the NASDAQ Stock Market under the symbol “YORW.” On September 24, 2021, the last reported sale price of our common stock on the NASDAQ Stock Market was \$44.45 per share. The applicable prospectus supplement will contain information, where applicable, as to other listings, if any, on the NASDAQ Stock Market or other securities exchange of the securities covered by the applicable prospectus supplement.

Investing in our securities involves a high degree of risk. Before making an investment decision, you should review carefully the risks described under the heading “Risk Factors” beginning on page 3 of this prospectus and any similar section contained in the applicable prospectus supplement and in any free writing prospectuses we have authorized for use in connection with a specific offering, and under similar headings in the documents that are incorporated by reference into this prospectus.

We may offer the securities to or through underwriters or dealers, directly to purchasers or through agents designated from time to time, on a continuous or delayed basis. For additional information on the methods of sale, you should refer to the section entitled “Plan of Distribution” in this prospectus. If any underwriters are involved in the sale of any securities with respect to which this prospectus is being delivered, the names of such underwriters and any applicable discounts or commissions and over-allotment options will be set forth in a prospectus supplement. The price to the public of such securities and the net proceeds we expect to receive from such sale will also be set forth in a prospectus supplement.

This prospectus may not be used to consummate a sale of any securities unless accompanied by a prospectus supplement.

Neither the Securities and Exchange Commission nor any state securities commission has approved or disapproved of these securities or passed upon the adequacy or accuracy of this prospectus. Any representation to the contrary is a criminal offense.

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ABOUT THIS PROSPECTUS

This prospectus is part of a registration statement that we filed with the Securities and Exchange Commission, or “SEC,” using a “shelf” registration or continuous offering process. Under this shelf registration process, we may, from time to time, sell common stock or debt securities described in this prospectus in one or more offerings.

Each time we sell any securities under this prospectus, we will provide a prospectus supplement that will contain specific information about the terms of that offering. The prospectus supplement also may add, update or change information in this prospectus. If there is any inconsistency between the information in this prospectus and the prospectus supplement, you should rely on the information in the prospectus supplement. You should read both this prospectus and any prospectus supplement together with additional information described under the heading “Where You Can Find More Information” before buying any securities in an offering.

You should rely only on the information contained in or incorporated by reference into this prospectus or any applicable prospectus supplement. We have not authorized anyone to provide you with different information. We are not making an offer to sell or seeking an offer to buy securities under this prospectus or any applicable prospectus supplement in any jurisdiction where the offer or sale is not permitted. The information contained in this prospectus, any applicable prospectus supplement and the documents incorporated by reference herein and therein are accurate only as of their respective dates, regardless of the time of delivery of this prospectus or any sale of a security.

In this prospectus, unless the context specifically indicates otherwise “the Company,” “we,” “us” and “our” refer to The York Water Company.

ABOUT THE YORK WATER COMPANY

We were organized under the laws of the Commonwealth of Pennsylvania in 1816 and are the oldest investor-owned water utility in the United States. Our primary business of the Company is to impound, purify to meet or exceed safe drinking water standards and distribute water. We also own and operate two wastewater collection systems and five wastewater collection and treatment systems. We operate within our franchised water and wastewater territory, which covers portions of 51 municipalities within three counties in south-central Pennsylvania. We are regulated by the Pennsylvania Public Utility Commission, or PPUC, for both water and wastewater in the areas of billing, payment procedures, dispute processing, terminations, service territory, debt and equity financing and rate setting. We must obtain PPUC approval before changing any practices associated with the aforementioned areas.

Water service is supplied through our own distribution system. We obtain the bulk of our water supply from both the South Branch and East Branch of the Codorus Creek, which together have an average daily flow of 73.0 million gallons. This combined watershed area is approximately 117 square miles. We have two reservoirs, Lake Williams and Lake Redman, which together hold up to approximately 2.2 billion gallons of water. We supplement our reservoirs with a 15-mile pipeline from the Susquehanna River to Lake Redman which provides access to an additional supply of 12.0 million gallons of untreated water per day. We also own nine wells which are capable of providing a safe yield of approximately 597,000 gallons per day to supply water to the customers of our satellite systems in Adams County. As of June 30, 2021, our average daily availability was 35.6 million gallons, and average daily consumption was approximately 20.2 million gallons. Our service territory had an estimated population of 202,000 as of December 31, 2020. Industry within our service territory is diversified, manufacturing such items as fixtures and furniture, electrical machinery, food products, paper, ordnance units, textile products, air conditioning systems, laundry detergent, barbells, and motorcycles.

Our principal executive offices are located at 130 East Market Street, York, Pennsylvania 17401. Our telephone number is (717) 845-3601. Our website address is www.yorkwater.com. The information contained on our website is not incorporated by reference into, and does not form any part of, this prospectus.

CAUTIONARY NOTE REGARDING FORWARD-LOOKING STATEMENTS

We discuss in this prospectus and in documents that we have incorporated into this prospectus by reference certain matters which are not historical facts, but which are “forward-looking statements.” Words such as “may,” “should,” “believe,” “anticipate,” “estimate,” “expect,” “intend,” “plan” and similar expressions are intended to identify “forward-looking statements.” We intend these forward-looking statements to qualify for the safe harbor from liability established by the Private Securities Litigation Reform Act of 1995. These forward-looking statements include, but are not limited to statements regarding:

- the amount and timing of rate changes and other regulatory matters including the recovery of costs recorded as regulatory assets;
- expected profitability and results of operations;
- trends;
- goals, priorities and plans for, and cost of, growth and expansion;
- strategic initiatives;
- availability of water supply;
- water usage by customers; and
- the ability to pay dividends on common stock and the rate of those dividends.

These forward-looking statements reflect what the Company currently anticipates will happen. What actually happens could differ materially from what it currently anticipates will happen. The Company does not intend to make a public announcement when forward-looking statements in this report are no longer accurate, whether as a result of new information, what actually happens in the future or for any other reason. Important matters that may affect what will actually happen include, but are not limited to:

- changes in weather, including drought conditions or extended periods of heavy rainfall;
- natural disasters, including pandemics such as the current outbreak of the novel strain of coronavirus known as “COVID-19” and the effectiveness of the Company’s pandemic plans;
- levels of rate relief granted;
- the level of commercial and industrial business activity within the Company’s service territory;
- construction of new housing within the Company’s service territory and increases in population;
- changes in government policies or regulations, including the tax code;
- the ability to obtain permits for expansion projects;
- material changes in demand from customers, including the impact of conservation efforts which may impact the demand of customers for water;
- changes in economic and business conditions, including interest rates;
- loss of customers;
- changes in, or unanticipated, capital requirements;
- the impact of acquisitions;
- changes in accounting pronouncements;
- changes in the Company’s credit rating or the market price of its common stock; and
- the ability to obtain financing.

RISK FACTORS

Investing in the securities described herein involves risk. We urge you to carefully consider the risk factors described below.

The rates we charge our customers are subject to regulation. If we are unable to obtain government approval of our requests for rate increases, or if approved rate increases are untimely or inadequate to cover our investments in utility plant and equipment and projected expenses, our results of operations may be adversely affected.

Our ability to maintain and meet our financial objectives is dependent upon the rates we charge our customers, which are subject to approval by the PPUC. We file rate increase requests with the PPUC, from time to time, to recover our investments in utility plant and equipment and projected expenses. Any rate increase or adjustment must first be justified through documented evidence and testimony. The PPUC determines whether the investments and expenses are recoverable, the length of time over which such costs are recoverable, or, because of changes in circumstances, whether a remaining balance of deferred investments and expenses is no longer recoverable in rates charged to customers. Once a rate increase application is filed with the PPUC, the ensuing administrative and hearing process may be lengthy and costly. The timing of our rate increase requests is therefore dependent upon the estimated cost of the administrative process in relation to the investments and expenses that we hope to recover through the rate increase. In addition, the amount or frequency of rate increases may be decreased or lengthened as a result of changes in income tax laws regarding tax-basis depreciation as it applies to our capital expenditures or qualifying repair tax deductible expenditures, and by changes to income tax rates.

We can provide no assurances that future requests will be approved by the PPUC; and, if approved, we cannot guarantee that these rate increases will be granted in a timely or sufficient manner to cover the investments and expenses for which we sought the rate increase. If we are unable to obtain PPUC approval of our requests for rate increases, or if approved rate increases are untimely or inadequate to cover our investments in utility plant and equipment and projected expenses, our results of operations may be adversely affected.

We are subject to federal, state and local regulation that may impose costly limitations and restrictions on the way we do business.

Various federal, state and local authorities regulate many aspects of our business. Among the most important of these regulations are those relating to the quality of water we supply our customers, water allocation rights and the quality of the effluent we discharge from our wastewater treatment facilities. Government authorities continually review these regulations, particularly the drinking water quality regulations, and may propose new or more restrictive requirements in the future. We are required to perform water and wastewater quality tests that are monitored by the PPUC, the U.S. Environmental Protection Agency, or EPA, and the Pennsylvania Department of Environmental Protection, or DEP, for the detection of certain chemicals and compounds in our water and effluent. If new or more restrictive limitations on permissible levels of substances and contaminants in our water and wastewater are imposed, we may not be able to adequately predict the costs necessary to meet regulatory standards. If we are unable to recover the cost of implementing new water and wastewater treatment procedures in response to more restrictive quality regulations through our rates that we charge our customers, or if we fail to comply with such regulations, it could have a material adverse effect on our financial condition and results of operations.

We are also subject to water allocation regulations that control the amount of water that we can draw from water sources. The Susquehanna River Basin Commission, or SRBC, and the DEP regulate the amount of water withdrawn from streams in the watershed for water supply purposes to assure that sufficient quantities are available to meet our needs and the needs of other regulated users. In addition, government drought restrictions could cause the SRBC or the DEP to temporarily reduce the amount of our allocations. If new or more restrictive water allocation regulations are implemented or our allocations are reduced due to weather conditions, it may have an adverse effect on our ability to supply the demands of our customers, and in turn, on our revenues and results of operations.

Our business is subject to seasonal fluctuations, which could affect demand for our water service and our revenues.

Demand for our water during the warmer months is generally greater than during cooler months due primarily to additional requirements for water in connection with cooling systems, swimming pools, irrigation

systems and other outside water use. Throughout the year, and particularly during typically warmer months, demand will vary with temperature and rainfall levels. If temperatures during the typically warmer months are cooler than expected, or there is more rainfall than expected, the demand for our water may decrease and adversely affect our revenues.

Weather conditions and overuse may interfere with our sources of water, demand for water services, and our ability to supply water to our customers.

We depend on an adequate water supply to meet the present and future demands of our customers and to continue our expansion efforts. Unexpected conditions may interfere with our water supply sources. Drought and overuse may limit the availability of surface and ground water. These factors might adversely affect our ability to supply water in sufficient quantities to our customers and our revenues and earnings may be adversely affected. Additionally, cool and wet weather, as well as drought restrictions and our customers' conservation efforts, may reduce consumption demands, also adversely affecting our revenue and earnings. Furthermore, freezing weather may also contribute to water transmission interruptions caused by pipe and main breakage. If we experience an interruption in our water supply, it could have a material adverse effect on our financial condition and results of operations.

Some scientific experts are predicting a worsening of weather volatility in the future, possibly created by the climate change greenhouse gases. Changing severe weather patterns could require additional expenditures to reduce the risk associated with any increasing storm, flood and drought occurrences.

The issue of climate change continues to receive attention worldwide. Many climate change predictions, if true, present several potential challenges to water and wastewater utilities, such as increased frequency and duration of droughts, increased precipitation and flooding, potential degradation of water quality, and the resulting changes in demand for services. The changes may result in lower revenue, the need for additional capital expenditures, or increased costs. Because of the uncertainty of weather volatility related to climate change, we cannot predict its potential impact on our business, financial condition, or results of operations. Although any potential expenditures and costs may be recovered in the form of higher rates, there can be no assurance that the PPUC would approve rate increases to enable us to recover such expenditures and costs. We cannot assure you that our costs of complying with any climate change related measures will not harm our business, financial condition, or results of operations.

General economic conditions may affect our financial condition and results of operations.

A general economic downturn may lead to a number of impacts on our business that may affect our financial condition and results of operations. Such impacts may include: a reduction in discretionary and recreational water use by our residential water customers, particularly during the summer months when such discretionary usage is normally at its highest; a decline in usage by industrial and commercial customers as a result of decreased business activity; an increased incidence of customers' inability to pay or delays in paying their utility bills, or an increase in customer bankruptcies, which may lead to higher bad debt expense and reduced cash flow; a lower customer growth rate due to a decline in new housing starts; and a decline in the number of active customers due to housing vacancies or abandonments. A deterioration in general economic conditions may also lead to an investment market downturn, which may result in our pension plans' asset market values suffering a decline and significant volatility. A decline in our pension plans' asset market values could increase our required cash contributions to these plans and pension expense in subsequent years.

The current concentration of our business in central and southern Pennsylvania makes us particularly susceptible to adverse developments in local economic and demographic conditions.

Our service territory presently includes 51 municipalities within three counties in south-central Pennsylvania. Our revenues and operating results are therefore especially subject to local economic and demographic conditions in the area. A change in any of these conditions could make it more costly or difficult for us to conduct our business. In addition, any such change would have a disproportionate effect on us, compared to water and wastewater utility companies that do not have such a geographic concentration.

Contamination of our water supply may cause disruption in our services and adversely affect our revenues.

Our water supply is subject to contamination from the migration of naturally-occurring substances in groundwater and surface systems and pollution resulting from man-made sources. In the event that our water

supply is contaminated, we may have to interrupt the use of that water supply until we are able to substitute the flow of water from an uncontaminated water source through our interconnected transmission and distribution facilities. In addition, we may incur significant costs in order to treat the contaminated source through expansion of our current treatment facilities or development of new treatment methods. Our inability to substitute water supply from an uncontaminated water source, or to adequately treat the contaminated water source in a cost-effective manner, may have an adverse effect on our revenues.

If our sources of water or water at customer sites become contaminated, it could subject us to reduction in usage, regulatory actions, damage to our reputation and private litigation.

Our primary business is to impound, purify to meet or exceed safe drinking water standards and distribute water. Contamination of the water provided to our customers exposes us to risks, including regulatory or government action, customer exposure to contamination or hazardous substances in the water, and resulting private claims and litigation. Negative impacts to our reputation may occur even if we are not responsible for any contamination or its consequences. Pending or future claims against us and reputational damage could have a material adverse impact on our business, financial condition, and results of operations.

The necessity for increased security has and may continue to result in increased operating costs.

We have taken steps to increase security measures at our facilities and heighten employee awareness of threats to our water supply. We have also tightened our security measures regarding the delivery and handling of certain chemicals used in our business. We have and will continue to bear increased costs for security precautions to protect our facilities, operations and supplies. We are not aware of any specific threats to our facilities, operations or supplies. However, it is possible that we would not be in a position to control the outcome of such events should they occur.

We rely on our information technology systems to help manage our operations.

We rely on our computer, information and communications technology systems in connection with the operation of our business, especially with respect to customer service and billing, accounting and, in some cases, the monitoring and operation of our operating facilities. Our computer and communications systems and operations could be damaged or interrupted by natural disasters, cyber-attacks, power loss and internet, telecommunications or data network failures or acts of war or terrorism or similar events or disruptions. Any of these or other events could cause service interruption, delays and loss of critical data or impede aspects of operations and therefore, adversely affect our financial results.

Cyber-attacks on entities around the world have caused operational failures and/or compromised corporate and personal data. Such attacks could result in the loss, or compromise, of customer, financial or operational data, disruption of billing, collections or normal field service activities, disruption of electronic monitoring and control of operational systems and delays in financial reporting and other management functions. Possible impacts associated with a cyber-incident may include remediation costs related to lost, stolen, or compromised data, repairs to data processing systems, increased cyber security protection costs, adverse effects on our compliance with regulatory and environmental laws and regulation, including standards for drinking water, litigation and reputational damage.

The Novel Coronavirus (COVID-19) pandemic and the attempt to contain it may harm our business, results of operations, financial condition and liquidity.

On March 13, 2020, the United States declared the COVID-19 pandemic a national emergency. The impact that COVID-19 will have on the Company, our customers and our vendors prospectively depends on numerous uncertainties, including the severity and duration of the pandemic, sufficiency of the government's vaccination program and actions which could potentially be taken by federal or state governmental and/or regulatory authorities and could have an adverse effect on the Company's business, results of operations, financial condition, and liquidity.

We depend on the availability of capital for expansion, construction and maintenance.

Our ability to continue our expansion efforts and fund our construction and maintenance program depends on the availability of adequate capital. There is no guarantee that we will be able to obtain sufficient capital in the future or that the cost of capital will not be too high for future expansion and construction. In addition,

approval from the PPUC must be obtained prior to our sale and issuance of securities. If we are unable to obtain approval from the PPUC on these matters, or to obtain approval in a timely manner, it may affect our ability to effect transactions that are beneficial to us or our shareholders. A single transaction may itself not be profitable but might still be necessary to continue providing service or to grow the business.

The failure to maintain our existing credit rating could affect our cost of funds and related liquidity.

Standard & Poor's Ratings Services rates our outstanding debt and has given a credit rating to us. Their evaluations are based on a number of factors, which include financial strength as well as transparency with rating agencies and timeliness of financial reporting. Failure to maintain our current credit rating could adversely affect our cost of funds and related liquidity.

We may face competition from other water suppliers or wastewater service providers that may hinder our growth and reduce our profitability.

We face competition from other water suppliers for acquisitions, which may limit our growth opportunities. Furthermore, even after we have been the successful bidder in an acquisition, competing water suppliers or wastewater service providers may challenge our application for extending our franchise territory to cover the target company's market. Finally, third parties either supplying water on a contract basis to municipalities or entering into agreements to operate municipal water or wastewater systems might adversely affect our business by winning contracts that may be beneficial to us. If we are unable to compete successfully with other water suppliers and wastewater service providers for these acquisitions, franchise territories and contracts, it may impede our expansion goals and adversely affect our profitability.

An important element of our growth strategy is the acquisition of water and wastewater systems. Any pending or future acquisitions we decide to undertake will involve risks.

The acquisition and integration of water and wastewater systems is an important element in our growth strategy. This strategy depends on identifying suitable acquisition opportunities and reaching mutually agreeable terms with acquisition candidates. The negotiation of potential acquisitions as well as the integration of acquired businesses could require us to incur significant costs. Further, acquisitions may result in dilution for the owners of our common stock, our incurrence of debt and contingent liabilities and fluctuations in quarterly results. In addition, the businesses and other assets we acquire may not achieve the financial results that we expect, which could adversely affect our profitability.

We have restrictions on our dividends. There can also be no assurance that we will continue to pay dividends in the future or, if dividends are paid, that they will be in amounts similar to past dividends.

The terms of our debt instruments impose conditions on our ability to pay dividends. We have paid dividends on our common stock each year since our inception in 1816 and have increased the amount of dividends paid each year since 1997. Our earnings, financial condition, capital requirements, applicable regulations and other factors, including the timeliness and adequacy of rate increases, will determine both our ability to pay dividends on our common stock and the amount of those dividends. There can be no assurance that we will continue to pay dividends in the future or, if dividends are paid, that they will be in amounts similar to past dividends.

If we are unable to pay the principal and interest on our indebtedness as it comes due or we default under certain other provisions of our loan documents, our indebtedness could be accelerated and our results of operations and financial condition could be adversely affected.

Our ability to pay the principal and interest on our indebtedness as it comes due will depend upon our current and future performance. Our performance is affected by many factors, some of which are beyond our control. We believe that our cash generated from operations, and, if necessary, borrowings under our existing credit facilities will be sufficient to enable us to make our debt payments as they become due. If, however, we do not generate sufficient cash, we may be required to refinance our obligations or sell additional equity, which may be on terms that are not as favorable to us. No assurance can be given that any refinancing or sale of equity will be possible when needed or that we will be able to negotiate acceptable terms. In addition, our failure to comply with certain provisions contained in our trust indentures and loan agreements relating to our outstanding indebtedness could lead to a default under these documents, which could result in an acceleration of our indebtedness.

We depend significantly on the services of the members of our senior management team, and the departure of any of those persons could cause our operating results to suffer.

Our success depends significantly on the continued individual and collective contributions of our senior management team. If we lose the services of any member of our senior management or are unable to hire and retain experienced management personnel, our operating results could suffer.

Work stoppages and other labor relations matters could adversely affect our operating results.

Approximately one-third of our workforce is unionized under a contract with a labor union. In light of rising costs for healthcare and retirement benefits, contract negotiations in the future may be difficult. We are subject to a risk of work stoppages and other labor actions as we negotiate with the union to address these issues, which could affect our business, financial condition, and results of operations. Although we believe we have a good relationship with our union workforce and have a strike contingency plan, we cannot be assured that issues with our labor force will be resolved favorably to us in the future or that we will not experience work stoppages.

There is a limited trading market for our common stock; you may not be able to resell your shares at or above the price you pay for them.

Although our common stock is listed for trading on the NASDAQ Global Select Market, the trading in our common stock has substantially less liquidity than many other companies quoted on the NASDAQ Global Select Market. A public trading market having the desired characteristics of depth, liquidity and orderliness depends on the presence in the market of willing buyers and sellers of our common stock at any given time. This presence depends on the individual decisions of investors and general economic and market conditions over which we have no control. Because of the limited volume of trading in our common stock, a sale of a significant number of shares of our common stock in the open market could cause our stock price to decline.

The failure of, or the requirement to repair, upgrade or dismantle, either of our dams may adversely affect our financial condition and results of operations.

Our water system includes two impounding dams. While we maintain active and robust dam maintenance and inspection programs, a failure of the dams could result in injuries and damage to residential and/or commercial property downstream for which we may be responsible, in whole or in part. The failure of a dam could also adversely affect our ability to supply water in sufficient quantities to our customers and could adversely affect our financial condition and results of operations. We carry liability insurance on our dams, however, our limits may not be sufficient to cover all losses or liabilities incurred due to the failure of one of our dams. The estimated costs to maintain and upgrade our dams are included in our capital budget. Although such costs have previously been recoverable in rates, there is no guarantee that these costs will continue to be recoverable and in what magnitude they will be recoverable.

Wastewater operations entail significant risks and may impose significant costs.

Wastewater collection and treatment and septage pumping and sludge hauling involve various unique risks. If collection or treatment systems fail or do not operate properly, or if there is a spill, untreated or partially treated wastewater could discharge onto property or into nearby streams and rivers, causing various damages and injuries, including environmental damage. These risks are most acute during periods of substantial rainfall or flooding, which are the main causes of sewer overflow and system failure. Liabilities resulting from such damages and injuries could materially and adversely affect our business, financial condition, and results of operations.

The final determination of our income tax liability may be materially different from our income tax provision.

Significant judgment is required in determining our provision for income taxes. The calculation of the provision for income taxes is subject to our interpretation of applicable business tax laws in the federal and state jurisdictions in which we file. In addition, our income tax returns are subject to periodic examination by the Internal Revenue Service, or IRS, and other taxing authorities.

In December 2014, we changed our tax method of accounting to permit the expensing of qualifying asset improvement costs that were previously being capitalized and depreciated for tax purposes. Our determination of what qualifies as a capital cost versus a repair expense tax deduction is subject to subsequent adjustment and may impact the income tax benefits that have been recognized.

Although we believe our income tax estimates are appropriate, there is no assurance that the final determination of our income tax liability will not be materially different, either higher or lower, from what is reflected in our income tax provision. In the event we are assessed additional income taxes, our business, financial condition, and results of operations could be adversely affected.

We are subject to market and interest rate risk on our \$12,000,000 variable interest rate debt issue.

We are subject to interest rate risk in conjunction with our \$12,000,000 variable interest rate debt issue. This exposure, however, has been hedged with an interest rate swap. This hedge will protect the Company from the risk of changes in the benchmark interest rates but does not protect the Company's exposure to the changes in the difference between its own variable funding rate and the benchmark rate. A breakdown of the historical relationships between the cost of funds of the Company and the benchmark rate underlying the interest rate swap could result in higher interest rates adversely affecting our financial results.

The holders of the \$12,000,000 variable rate Pennsylvania Economic Development Financing Authority (PEDFA) Series A Bonds may tender their bonds at any time. When the bonds are tendered, they are subject to an annual remarketing agreement, pursuant to which a remarketing agent attempts to remarket the tendered bonds pursuant to the terms of the Indenture. In order to keep variable interest rates down and to enhance the marketability of the Series A Bonds, the Company entered into a Reimbursement, Credit and Security Agreement with PNC Bank, National Association ("the Bank") dated as of May 1, 2008. This agreement provides for a direct pay letter of credit issued by the Bank to the trustee for the Series A Bonds. The letter of credit expires June 30, 2022 and is reviewed annually for a potential extension of the expiration date. The Bank is responsible for providing the trustee with funds for the timely payment of the principal and interest on the Series A Bonds and for the purchase price of the Series A Bonds that have been tendered or deemed tendered for purchase and have not been remarketed. If the Bank is unable to meet its obligations, the Company would be required to buy any bonds which had been tendered.

USE OF PROCEEDS

We will receive all of the net proceeds from the sale by us of the securities registered under the registration statement of which this prospectus is a part. Unless otherwise specified in a prospectus supplement accompanying this prospectus, we expect to use the net proceeds from the sale of our securities for general corporate purposes, which may include, among other things, reduction or refinancing of debt or other corporate obligations, potential acquisitions of complementary businesses, the financing of capital expenditures and other general corporate purposes, including working capital.

The actual application of proceeds from the sale of securities issued hereunder will be described in the applicable prospectus supplement relating thereto. The precise amount and timing of the application of such proceeds will depend upon our funding requirements and the availability and cost of other funds. We currently have no plans for specific use of the net proceeds. We will specify the principal purposes for which the net proceeds from the sale of our securities will be used in a prospectus supplement at the time of sale.

DESCRIPTION OF CAPITAL STOCK

The following description of our capital stock is a summary and does not purport to be complete. It is subject to and qualified in its entirety by reference to our Amended and Restated Articles of Incorporation, which is an exhibit to our Current Report on Form 8-K filed with the SEC on May 4, 2010, and our Amended and Restated By-laws, which is an exhibit to our Current Report on Form 8-K filed with the SEC on January 26, 2012, each of which is incorporated by reference herein. We encourage you to read our articles, our by-laws and the applicable provisions of the Pennsylvania Business Corporation Law of 1988, as amended, for additional information.

Authorized Capital Stock

Our authorized capital stock consists of 47,000,000 shares, of which 46,500,000 shares are common stock and 500,000 shares are preferred stock, each without par value.

Common Stock

Voting Rights

Each share of common stock entitles the holder to one vote on each matter presented at a meeting of shareholders or to express consent or dissent to corporate action in writing without a meeting. Cumulative voting in an election of directors is not permitted under our articles of incorporation. Pursuant to our by-laws, our Board of Directors consists of at least eight and not more than twelve directors, with three separate classes of directors and with each such class elected every three years to a staggered three-year term of office. As a result of this classification, a greater number of votes are required to elect a director than if the entire Board of Directors were elected at the same time, thus making it more difficult for shareholders to obtain board representation in proportion to their shareholdings.

Dividends

All shares of common stock are entitled to participate pro rata in any dividends declared by our Board of Directors out of funds legally available therefor. Subject to the prior rights of creditors and of any shares of preferred stock which may be outstanding, all shares of common stock are entitled in the event of liquidation to participate ratably in the distribution of all our remaining assets.

Certain of our trust indentures and agreements relating to our outstanding indebtedness impose restrictions on the payment of dividends. In general, these restrictive provisions prohibit the payment of dividends on our common stock when cumulative dividend payments, over a specified period of time, exceed cumulative net income, over the same period, plus, in certain cases, a specified base amount. In view of our historic net income, management believes that these contractual provisions should not have any direct, adverse impact on the dividends we pay on our common stock. Notwithstanding these contractual provisions, our Board of Directors periodically considers a variety of factors in evaluating our common stock dividend rate. The continued maintenance of the current common stock dividend rate will be dependent upon (i) our success in financing future capital expenditures through debt and equity issuances, (ii) our success in obtaining future rate increases from the Pennsylvania Public Utility Commission (the "PPUC"), (iii) future interest rates, and (iv) other events or circumstances which could have an effect on operating results.

Preferred Stock

We also have 500,000 shares of preferred stock authorized, which our Board of Directors has discretion to issue in such series and with such preferences and rights as it may designate. Such preferences and rights may be superior to those of the holders of common stock. For example, the holders of preferred stock may be given a preference in payment upon our liquidation, or for the payment or accumulation of dividends before any distributions are made to the holders of common stock. No shares of the preferred stock have been issued.

Anti-Takeover Provisions

Pennsylvania State Law Provisions

We are subject to various anti-takeover provisions of the Pennsylvania Business Corporation Law of 1988, as amended (the "PBCL") Generally, these provisions are triggered if any person or group acquires, or discloses

intent to acquire, 20% or more of a corporation's voting power, unless the acquisition is under a registered firm commitment underwriting or, in certain cases, approved by the board of directors. These provisions:

- provide the other shareholders of the corporation with certain rights against the acquiring group or person;
- prohibit the corporation from engaging in a broad range of business combinations with the acquiring group or person; and
- restrict the voting and other rights of the acquiring group or person.

In addition, as permitted by Pennsylvania law, an amendment to our articles of incorporation or other corporate action that is approved by shareholders may provide mandatory special treatment for specified groups of nonconsenting shareholders of the same class. For example, an amendment to our articles of incorporation or other corporate action may provide that shares of common stock held by designated shareholders of record must be cashed out at a price determined by the corporation, subject to applicable dissenters' rights.

Preferred Stock

The issuance of shares of preferred stock, while potentially providing desirable flexibility in connection with raising capital for our needs and other corporate purposes, could have the effect of making it more difficult for a third party to acquire a majority of our outstanding voting stock.

Bylaw Provisions

Certain provisions of by-laws may have the effect of discouraging unilateral tender offers or other attempts to take over and acquire our business. These provisions might discourage some potentially interested purchaser from attempting a unilateral takeover bid for us on terms, which some shareholders might favor.

Our by-laws require our Board of Directors to be divided into three classes that serve staggered three-year terms. When a board is staggered, hostile bidders must win more than one proxy fight at successive shareholder meetings in order to exercise control of the board of the target.

The by-laws also require that any shareholder intending to nominate a candidate for election as a director must give written notice of the nomination, containing certain specified information, to our secretary not later than 90 days nor earlier than 120 days in advance of the meeting at which the election is to be held.

Pennsylvania Public Utility Commission Provisions

The Pennsylvania Public Utility Commission, or PPUC, has jurisdiction over a change in control of us or the acquisition of us by a third party. The PPUC approval process can be lengthy and may deter a potentially interested purchaser from attempting to acquire a controlling interest in us.

Miscellaneous

There are no preemptive rights, sinking fund provisions, conversion rights or redemption provisions applicable to the common stock. Holders of fully paid shares of common stock are not subject to any liability for further calls or assessments.

Transfer Agent and Registrar

The Transfer Agent and Registrar for the common stock is Broadridge Corporate Issuer Solutions, Inc, PO Box 1342, Brentwood, NY 11717.

DESCRIPTION OF DEBT SECURITIES

The following is a summary of the general terms and provisions of the debt securities we may offer under this prospectus and one or more prospectus supplements. When we offer to sell a particular series of debt securities, we will describe the specific terms of the series in a prospectus supplement. The following description of debt securities will apply to the debt securities offered by this prospectus unless we provide otherwise in the applicable prospectus supplement. The applicable prospectus supplement for a particular series of debt securities may specify different or additional terms.

General

We may issue senior, senior subordinated, or subordinated debt securities, and in any case may be secured or unsecured. The debt securities will be our direct obligations. Senior securities will rank equally and ratably in right of payment with other indebtedness of ours that is not subordinated. Senior subordinated securities will be subordinated in right of payment to the prior payment in full of senior indebtedness, as defined in the applicable prospectus supplement, and may rank equally and ratably with any other senior subordinated indebtedness. Subordinated securities will be subordinated in right of payment to senior subordinated securities.

Debt securities may be issued in one or more series with the same or various maturities, at par, at a premium, or at a discount. We need not issue all debt securities of one series at the same time. Unless we provide otherwise, we may reopen a series, without the consent of the holders of such series, for issuances of additional securities of that series. We may issue debt securities with terms different from those of debt securities that we previously issued.

The form of indenture has been filed as an exhibit to the registration statement of which this prospectus is a part and is subject to any amendments or supplements that we may enter into with the trustee(s), however, we may issue debt securities not subject to the indenture provided such terms of debt securities are not otherwise required to be set forth in the indenture. Each indenture will be subject to and governed by the Trust Indenture Act of 1939, as amended, and we may supplement the indenture from time to time. The material terms of the indenture are summarized below and we refer you to the indenture for a detailed description of these material terms. Additional or different provisions that are applicable to a particular series of debt securities will, if material, be described in a prospectus supplement relating to the offering of debt securities of that series. These provisions may include, among other things and to the extent applicable, the following:

- the title of the debt securities, including, as applicable, whether the debt securities will be issued as senior debt securities, senior subordinated debt securities or subordinated debt securities, any subordination provisions particular to the series of debt securities;
- any limit on the aggregate principal amount of the debt securities;
- whether the debt securities are senior debt securities or subordinated debt securities and applicable subordination provisions, if any;
- whether the debt securities will be secured or unsecured;
- if other than 100% of the aggregate principal amount, the percentage of the aggregate principal amount at which we will sell the debt securities, such as an original issuance discount;
- the date or dates, whether fixed or extendable, on which the principal of the debt securities will be payable;
- the rate or rates, which may be fixed or variable, at which the debt securities will bear interest, if any, the date or dates from which any such interest will accrue, the interest payment dates on which we will pay any such interest, the basis upon which interest will be calculated if other than that of a 360-day year consisting of twelve 30-day months, and, in the case of registered securities, the record dates for the determination of holders to whom interest is payable;
- the terms, if any, by which holders of the debt securities may convert or exchange the debt securities for our common stock, preferred stock, or any other security or property;
- if convertible, the initial conversion price, the conversion period, and any other terms governing such conversion;

- the place or places where the principal of and any premium or interest on the debt securities will be payable and where the debt securities may be surrendered for conversion or exchange;
- whether we may, at our option, redeem the debt securities, and if so, the price or prices at which, the period or periods within which, and the terms and conditions upon which, we may redeem the debt securities, in whole or in part, pursuant to any sinking fund or otherwise;
- if other than 100% of the aggregate principal amount thereof, the portion of the principal amount of the debt securities which will be payable upon declaration of acceleration of the maturity date thereof or provable in bankruptcy, or, if applicable, which is convertible or exchangeable;
- any obligation we may have to redeem, purchase or repay the debt securities pursuant to any sinking fund or analogous provisions or at the option of a holder of debt securities, and the price or prices at which, the currency in which and the period or periods within which, and the terms and conditions upon which, the debt securities will be redeemed, purchased or repaid, in whole or in part, pursuant to any such obligation, and any provision for the remarketing of the debt securities;
- the issuance of debt securities as registered securities or unregistered securities or both, and the rights of the holders of the debt securities to exchange unregistered securities for registered securities, or vice versa, and the circumstances under which any such exchanges, if permitted, may be made;
- the denominations, which may be in United States Dollars or in any foreign currency, in which the debt securities will be issued, if other than denominations of \$1,000 and any integral multiple thereof;
- whether the debt securities will be issued in the form of certificated debt securities, and if so, the form of the debt securities (or forms thereof if unregistered and registered securities are issuable in that series), including the legends required by law or as we deem necessary or appropriate, the form of any coupons or temporary global security which may be issued and the forms of any other certificates which may be required under the indenture or which we may require in connection with the offering, sale, delivery or exchange of the debt securities;
- if other than United States Dollars, the currency or currencies in which payments of principal, interest and other amounts payable with respect to the debt securities will be denominated, payable, redeemable or repurchasable, as the case may be;
- whether the debt securities may be issuable in tranches;
- the obligations, if any, we may have to permit the conversion or exchange of the debt securities into common stock, preferred stock or other capital stock or property, or a combination thereof, and the terms and conditions upon which such conversion or exchange will be effected (including conversion price or exchange ratio), and any limitations on the ownership or transferability of the securities or property into which the debt securities may be converted or exchanged;
- if other than the trustee under the indenture, any trustees, authenticating or paying agents, transfer agents or registrars or any other agents with respect to the debt securities;
- any deletions from, modifications of or additions to the events of default with respect to the debt securities or the right of the Trustee or the holders of the debt securities in connection with events of default;
- any deletions from, modifications of or additions to the covenants with respect to the debt securities;
- if the amount of payments of principal of, and make-whole amount, if any, and interest on the debt securities may be determined with reference to an index, the manner in which such amount will be determined;
- whether the debt securities will be issued in whole or in part in the global form of one or more debt securities and, if so, the depositary for such debt securities, the circumstances under which any such debt security may be exchanged for debt securities registered in the name of, and under which any transfer of debt securities may be registered in the name of, any person other than such depositary or its nominee, and any other provisions regarding such debt securities;

- whether, under what circumstances and the currency in which, we will pay additional amounts on the debt securities to any holder of the debt securities who is not a United States person in respect of any tax, assessment or governmental charge and, if so, whether we will have the option to redeem such debt securities rather than pay such additional amounts, and the terms of any such option;
- whether the debt securities will be secured by any collateral and, if so, a general description of the collateral and the terms of any related security, pledge or other agreements;
- the persons to whom any interest on the debt securities will be payable, if other than the registered holders thereof on the regular record date therefor; and
- any other material terms or conditions upon which the debt securities will be issued.

Unless otherwise indicated in the applicable prospectus supplement, we will issue debt securities in fully registered form without coupons and in denominations of \$1,000 and in integral multiples of \$1,000, and interest will be computed on the basis of a 360-day year of twelve 30-day months. If any interest payment date or the maturity date falls on a day that is not a business day, then the payment will be made on the next business day without additional interest and with the same effect as if it were made on the originally scheduled date. “Business day” means any calendar day that is not a Saturday, Sunday or legal holiday in New York, New York, and on which the trustee and commercial banks are open for business in New York, New York.

Unless we inform you otherwise in a prospectus supplement, each series of our senior debt securities will rank equally in right of payment with all of our other unsubordinated debt. The subordinated debt securities will rank junior in right of payment and be subordinate to all of our unsubordinated debt.

Unless otherwise indicated in the applicable prospectus supplement, the trustee will act as paying agent and registrar for the debt securities under the indenture. We may act as paying agent under the indenture.

The prospectus supplement will contain a description of United States federal income tax consequences relating to the debt securities, to the extent applicable.

Covenants

The applicable prospectus supplement will describe any covenants, such as restrictive covenants restricting us or our subsidiaries, if any, from incurring, issuing, assuming or guarantying any indebtedness or restricting us or our subsidiaries, if any, from paying dividends or acquiring any of our or its capital stock.

Consolidation, Merger and Transfer of Assets

The indenture permits a consolidation or merger between us and another entity and/or the sale, conveyance or lease by us of all or substantially all of our property and assets, provided that:

- the resulting or acquiring entity, if other than us, is organized and existing under the laws of a United States jurisdiction and assumes all of our responsibilities and liabilities under the indenture, including the payment of all amounts due on the debt securities and performance of the covenants in the indenture;
- immediately after the transaction, and giving effect to the transaction, no event of default under the indenture exists; and
- we have delivered to the trustee an officers’ certificate stating that the transaction and, if a supplemental indenture is required in connection with the transaction, the supplemental indenture comply with the indenture and that all conditions precedent to the transaction contained in the indenture have been satisfied.

If we consolidate or merge with or into any other entity, or sell or lease all or substantially all of our assets in compliance with the terms and conditions of the indenture, the resulting or acquiring entity will be substituted for us in the indenture and the debt securities with the same effect as if it had been an original party to the indenture and the debt securities. As a result, such successor entity may exercise our rights and powers under the indenture and the debt securities, in our name and, except in the case of a lease, we will be released from all our liabilities and obligations under the indenture and under the debt securities.

Notwithstanding the foregoing, we may transfer all of our property and assets to another entity if, immediately after giving effect to the transfer, such entity is our wholly owned subsidiary. The term “wholly

owned subsidiary” means any subsidiary in which we and/or our other wholly owned subsidiaries, if any, own all of the outstanding capital stock.

Modification and Waiver

Under the indenture, some of our rights and obligations and some of the rights of the holders of the debt securities may be modified or amended with the consent of the holders of not less than a majority in aggregate principal amount of the outstanding debt securities affected by the modification or amendment. However, the following modifications and amendments will not be effective against any holder without its consent:

- a change in the stated maturity date of any payment of principal or interest;
- a reduction in the principal amount of or interest on any debt securities;
- an alteration or impairment of any right to convert at the rate or upon the terms provided in the indenture;
- a change in the currency in which any payment on the debt securities is payable;
- an impairment of a holder’s right to sue us for the enforcement of payments due on the debt securities; or
- a reduction in the percentage of outstanding debt securities required to consent to a modification or amendment of the indenture or required to consent to a waiver of compliance with certain provisions of the indenture or certain defaults under the indenture.

Under the indenture, the holders of not less than a majority in aggregate principal amount of the outstanding debt securities may, on behalf of all holders of the debt securities:

- waive compliance by us with certain restrictive provisions of the indenture; and
- waive any past default under the indenture in accordance with the applicable provisions of the indenture, except a default in the payment of the principal of or interest on any series of debt securities.

Events of Default

Unless we indicate otherwise in the applicable prospectus supplement, “event of default” under the indenture will mean, with respect to any series of debt securities, any of the following:

- failure to pay interest on any debt security for 30 days after the payment is due;
- failure to pay the principal of any debt security when due, either at maturity, upon redemption, by declaration or otherwise;
- failure on our part to observe or perform any other covenant or agreement in the indenture that applies to the debt securities for 90 days after we have received written notice of the failure to perform in the manner specified in the indenture; and
- certain events of bankruptcy, insolvency or reorganization.

Remedies Upon an Event of Default

If an event of default occurs and continues, the trustee or the holders of not less than 25% in aggregate principal amount of the outstanding debt securities of such series may declare the entire principal of all the debt securities to be due and payable immediately, except that, if the event of default is caused by certain events in bankruptcy, insolvency or reorganization, the entire principal of all of the debt securities of such series will become due and payable immediately without any act on the part of the trustee or holders of the debt securities. If such a declaration occurs, the holders of a majority of the aggregate principal amount of the outstanding debt securities of such series can, subject to conditions, rescind the declaration.

The indenture requires us to furnish to the trustee not less often than annually, a certificate from our principal executive officer, principal financial officer or principal accounting officer, as the case may be, as to such officer’s knowledge of our compliance with all conditions and covenants under the indenture. The trustee may withhold notice to the holders of debt securities of any default, except defaults in the payment of principal

of or interest on any debt securities if the trustee in good faith determines that the withholding of notice is in the best interests of the holders. For purposes of this paragraph, “default” means any event which is, or after notice or lapse of time or both would become, an event of default under the indenture.

The trustee is not obligated to exercise any of its rights or powers under the indenture at the request, order or direction of any holders of debt securities, unless the holders offer the trustee satisfactory security or indemnity. If satisfactory security or indemnity is provided, then, subject to other rights of the trustee, the holders of a majority in aggregate principal amount of the outstanding debt securities may direct the time, method and place of:

- conducting any proceeding for any remedy available to the trustee; or
- exercising any trust or power conferred upon the trustee.

The holder of a debt security will have the right to begin any proceeding with respect to the indenture or for any remedy only if:

- the holder has previously given the trustee written notice of a continuing event of default;
- the holders of not less than a majority in aggregate principal amount of the outstanding debt securities have made a written request of, and offered reasonable indemnity to, the trustee to begin such proceeding;
- the trustee has not started such proceeding within 60 days after receiving the request; and
- no direction inconsistent with such written request has been given to the trustee under the indenture.

However, the holder of any debt security will have an absolute right to receive payment of principal of and interest on the debt security when due and to institute suit to enforce this payment.

Satisfaction and Discharge; Defeasance

Satisfaction and Discharge of Indenture. Unless otherwise indicated in the applicable prospectus supplement, if at any time,

- we have paid the principal of and interest on all the debt securities of any series, except for debt securities which have been destroyed, lost or stolen and which have been replaced or paid in accordance with the indenture, as and when the same shall have become due and payable, or
- we have delivered to the trustee for cancellation all debt securities of any series theretofore authenticated, except for debt securities of such series which have been destroyed, lost or stolen and which have been replaced or paid as provided in the indenture, or
- all the debt securities of such series not theretofore delivered to the trustee for cancellation have become due and payable, or are by their terms to become due and payable within one year or are to be called for redemption within one year, and we have deposited with the trustee, in trust, sufficient money or government obligations, or a combination thereof, to pay the principal, any interest and any other sums due on the debt securities, on the dates the payments are due or become due under the indenture and the terms of the debt securities,

then the indenture shall cease to be of further effect with respect to the debt securities of such series, except for:

- rights of registration of transfer and exchange, and our right of optional redemption;
- substitution of mutilated, defaced, destroyed, lost or stolen debt securities;
- rights of holders to receive payments of principal thereof and interest thereon upon the original stated due dates therefor (but not upon acceleration) and remaining rights of the holders to receive mandatory sinking fund payments, if any;
- the rights, obligations and immunities of the trustee under the indenture; and
- the rights of the holders of such series of debt securities as beneficiaries thereof with respect to the property so deposited with the trustee payable to all or any of them.

Defeasance and Covenant Defeasance. Unless otherwise indicated in the applicable prospectus supplement, we may elect with respect to any debt securities of any series either:

- to defease and be discharged from all of our obligations with respect to such debt securities (“defeasance”), with certain exceptions described below; or
- to be released from our obligations with respect to such debt securities under such covenants as may be specified in the applicable prospectus supplement, and any omission to comply with those obligations will not constitute a default or an event of default with respect to such debt securities (“covenant defeasance”).

We must comply with the following conditions before the defeasance or covenant defeasance can be effected:

- we must irrevocably deposit with the indenture trustee or other qualifying trustee, under the terms of an irrevocable trust agreement in form and substance satisfactory to the trustee, trust funds in trust solely for the benefit of the holders of such debt securities, sufficient money or government obligations, or a combination thereof, to pay the principal, any interest and any other sums on the due dates for those payments; and
- we must deliver to the trustee an opinion of counsel to the effect that the holders of such debt securities will not recognize income, gain or loss for federal income tax purposes as a result of defeasance or covenant defeasance, as the case may be, to be effected with respect to such debt securities and will be subject to federal income tax on the same amount, in the same manner and at the same times as would be the case if such defeasance or covenant defeasance, as the case may be, had not occurred.

In connection with defeasance, any irrevocable trust agreement contemplated by the indenture must include, among other things, provision for:

- payment of the principal of and interest on such debt securities, if any, appertaining thereto when due (by redemption, sinking fund payments or otherwise),
- the payment of the expenses of the trustee incurred or to be incurred in connection with carrying out such trust provisions,
- rights of registration, transfer, substitution and exchange of such debt securities in accordance with the terms stated in the indenture, and
- continuation of the rights, obligations and immunities of the trustee as against the holders of such debt securities as stated in the indenture.

The accompanying prospectus supplement may further describe any provisions permitting or restricting defeasance or covenant defeasance with respect to the debt securities of a particular series.

Global Securities

Unless otherwise indicated in the applicable prospectus supplement, each debt security offered by this prospectus will be issued in the form of one or more global debt securities representing all or part of that series of debt securities. This means that we will not issue certificates for that series of debt securities to the holders. Instead, a global debt security representing that series will be deposited with, or on behalf of, a securities depository and registered in the name of the depository or a nominee of the depository. Any such depository must be a clearing agency registered under the Securities Exchange Act of 1934. We will describe the specific terms of the depository arrangement with respect to a series of debt securities to be represented by a global security in the applicable prospectus supplement.

Notices

We will give notices to holders of the debt securities by mail at the addresses listed in the security register. In the case of notice in respect of unregistered securities or coupon securities, we may give notice by publication in a newspaper of general circulation in New York, New York.

Governing Law

The particular terms of a series of debt securities will be described in a prospectus supplement relating to such series of debt securities. Any indentures will be subject to and governed by the Trust Indenture Act of 1939, as amended, and may be supplemented or amended from time to time following their execution. Unless otherwise stated in the applicable prospectus supplement, we will not be limited in the amount of debt securities that we may issue, and neither the senior debt securities nor the subordinated debt securities will be secured by any of our property or assets. Thus, by owning debt securities, you are one of our unsecured creditors.

Regarding the Trustee

From time to time, we may maintain deposit accounts and conduct other banking transactions with the trustee to be appointed under the indenture or its affiliates in the ordinary course of business.

PLAN OF DISTRIBUTION

We may sell our securities from time to time to or through underwriters, dealers or agents or directly to purchasers, in one or more transactions at a fixed price or prices, which may be changed, or at market prices prevailing at the time of sale, at prices related to such prevailing market prices or at negotiated prices. We may also issue these securities as compensation to such agents, underwriters or dealers for making sales of our securities. We may use these methods in any combination.

By Underwriters

We may use an underwriter or underwriters in the offer or sale of our securities.

- If we use an underwriter or underwriters, we will execute an underwriting agreement and the offered securities will be acquired by the underwriters for their own account.
- We will include the names of the specific managing underwriter or underwriters, as well as any other underwriters, and the terms of the transactions, including the compensation the underwriters and dealers will receive, in the prospectus supplement. The underwriter may sell the securities to or through dealers, and the underwriter may compensate those dealers in the form of discounts, concessions or commissions.
- The underwriters will use this prospectus and the prospectus supplement to sell our securities.

By Dealers

We may use a dealer to sell our securities.

- If we use a dealer, we, as principal, will sell our securities to the dealer.
- The dealer will then resell our securities to the public at varying prices that the dealer will determine at the time it sells our securities.
- We will include the name of the dealer and the terms of our transactions with the dealer in the prospectus supplement.

By Agents

We may designate agents to solicit offers to purchase our securities.

- We will name any agent involved in offering or selling our securities and any commissions that we will pay to the agent in the prospectus supplement.
- Unless indicated otherwise in the prospectus supplement, our agents will act on a best efforts basis for the period of their appointment.
- An agent may be deemed to be underwriters under the Securities Act of 1933 (the “Securities Act”) of any of our securities that they offer or sell.

By Delayed Delivery Contracts

We may authorize our agents and underwriters to solicit offers by certain institutions to purchase our securities at the public offering price under delayed delivery contracts.

- If we use delayed delivery contracts, we will disclose that we are using them in the prospectus supplement and will tell you when payment will be demanded and securities delivered under the delayed delivery contracts.
- These delayed delivery contracts will be subject only to the conditions set forth in the prospectus supplement.
- We will indicate in the prospectus supplement the commission that underwriters and agents soliciting purchases of our securities under delayed delivery contracts will be entitled to receive.

Direct Sales

We may directly solicit offers to purchase our securities, and we may directly sell our securities to institutional or other investors, including our affiliates. We will describe the terms of our direct sales in the prospectus supplement. We may also sell our securities upon the exercise of rights which we may issue.

Shareholder Subscription Offerings

Direct sales to our shareholders may be accomplished through shareholder subscription rights distributed to shareholders. In connection with the distribution of shareholder subscription rights to shareholders, if all of the underlying securities are not subscribed for, we may sell any unsubscribed securities to third parties directly or through underwriters or agents. In addition, whether or not all of the underlying securities are subscribed for, we may concurrently offer additional securities to third parties directly or through underwriters or agents. The shareholder subscription rights will be distributed as a dividend to the shareholders for which they will pay no separate consideration and will not be transferable. The prospectus supplement with respect to the offer of securities under shareholder subscription rights will set forth the relevant terms of the shareholder subscription rights, including:

- the number of shares of our common stock that will be offered under the shareholder subscription rights;
- the period during which and the price at which the shareholder subscription rights will be exercisable;
- any provisions for changes to or adjustments in the exercise price of the shareholder subscription rights; and
- any other material terms of the shareholder subscription rights.

General Information

Underwriters, dealers and agents that participate in the distribution of our securities may be underwriters as defined in the Securities Act, and any discounts or commissions they receive and any profit they make on the resale of the offered securities may be treated as underwriting discounts and commissions under the Securities Act. Any underwriters or agents will be identified and their compensation described in a prospectus supplement. We may indemnify agents, underwriters, and dealers against certain civil liabilities, including liabilities under the Securities Act, or make contributions to payments they may be required to make relating to those liabilities. Our agents, underwriters, and dealers, or their affiliates, may be customers of, engage in transactions with, or perform services for us in the ordinary course of business.

Representatives of the underwriters or agents through whom our securities are or may be sold for public offering and sale may engage in over-allotment, stabilizing transactions, syndicate short covering transactions and penalty bids in accordance with Regulation M under the Securities Exchange Act of 1934. Over-allotment involves syndicate sales in excess of the offering size, which creates a syndicate short position. Stabilizing transactions permit bids to purchase the offered securities so long as the stabilizing bids do not exceed a specified maximum.

Syndicate covering transactions involve purchases of the offered securities in the open market after the distribution has been completed in order to cover syndicate short positions. Penalty bids permit the representative of the underwriters or agents to reclaim a selling concession from a syndicate member when the offered securities originally sold by such syndicate member are purchased in a syndicate covering transaction to cover syndicate short positions. Such stabilizing transactions, syndicate covering transactions and penalty bids may cause the price of the offered securities to be higher than it would otherwise be in the absence of such transactions. These transactions may be effected on a national securities exchange and, if commenced, may be discontinued at any time. Underwriters, dealers and agents may be customers of, engage in transactions with or perform services for, us and our subsidiaries in the ordinary course of business.

In compliance with guidelines of the Financial Institution Regulatory Authority, or FINRA, the maximum consideration or discount to be received by any FINRA member or independent broker dealer may not exceed 8% of the aggregate amount of the securities offered pursuant to this prospectus and any applicable prospectus supplement.

LEGAL MATTERS

Certain legal matters with respect to the validity of the securities being offered hereby will be passed on for us by Reed Smith LLP, Pittsburgh, Pennsylvania. Any underwriters will be advised about other issues relating to any offering by their own legal counsel.

EXPERTS

The financial statements and financial statement schedule incorporated in this prospectus by reference from the Company's Annual Report on Form 10-K for the year ended December 31, 2020, were audited by Baker Tilly US, LLP, an independent registered public accounting firm, as stated in their report, which is incorporated herein by reference. Such financial statements and financial statement schedule have been so incorporated in reliance upon the report of such firm given upon their authority as experts in accounting and auditing.

WHERE YOU CAN FIND MORE INFORMATION

This prospectus is part of the registration statement on Form S-3 we filed with the SEC under the Securities Act and does not contain all the information set forth in the registration statement. Whenever a reference is made in this prospectus to any of our contracts, agreements or other documents, the reference may not be complete and you should refer to the exhibits that are a part of the registration statement or the exhibits to the reports or other documents incorporated by reference into this prospectus for a copy of such contract, agreement or other document. We file annual, quarterly and special reports, proxy statements and other information with the SEC. Our SEC filings are available to the public at the SEC's website at <http://www.sec.gov>, and through a link on our website at <http://www.yorkwater.com>.

INCORPORATION OF CERTAIN INFORMATION BY REFERENCE

The SEC allows us to "incorporate by reference" into this prospectus information that we file with the SEC in other documents. This means that we can disclose important information to you by referring to other documents that contain that information. The information incorporated by reference is considered to be part of this prospectus. Information contained in this prospectus and information that we file with the SEC in the future and incorporate by reference in this prospectus automatically updates and supersedes previously filed information. We incorporate by reference the documents listed below and any future filings we make with the SEC under Sections 13(a), 13(c), 14 or 15(d) of the Securities Exchange Act of 1934 prior to the sale of all the shares covered by this prospectus.

- Our Annual Report on Form 10-K for the year ended December 31, 2020;
- Our Quarterly Reports on Form 10-Q for the quarters ended March 31, 2021 and June 30, 2021, as filed with the SEC on May 4, 2021 and August 5, 2021, respectively;
- The description of our common stock contained in our registration statement on Form 8-A filed with the SEC, including any amendments or reports filed for the purpose of updating such description; and
- All filings we make with the SEC pursuant to the Securities Exchange Act of 1934 after the date of the initial registration statement, of which this prospectus is a part, and prior to the effectiveness of the registration statement.

You may request a copy of these documents, which will be provided to you at no cost, by writing or telephoning us using the following contact information:

The York Water Company
130 East Market Street
York, Pennsylvania 17401
Attn: Matthew E. Poff, Chief Financial Officer
Telephone: (717) 845-3601

You should rely only on the information incorporated by reference or provided in this prospectus or any prospectus supplement. We have not authorized anyone to provide you with information different from that contained or incorporated by reference in this prospectus. We are offering to sell, and seeking offers to buy, securities only in jurisdictions where offers and sales are permitted. The information contained in this prospectus is accurate only as of the date of this prospectus, regardless of the time of delivery of this prospectus or of any sale of securities.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN CAPITAL REQUIREMENTS

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

3. Supply projected capital requirements and sources of company, parent and system (consolidated) for the test year and each of three comparable future years.

Response: Refer to the attached Projected Five Year Capital Requirements and Projected Statement of Cash Flows For Five Years Ended December 31, 2026.

THE YORK WATER COMPANY
Capital Budget
2022 - 2026

Description	Total	2023	2024	2025	2026
Land					
	0				
Structures and Improvements					
Amblebrook Treatment Building & Tank Site Paving	41,000				
Amblebrook Buildings - Replace Entry Doors	12,000				
Distribution - Replace entry door near power washer	6,000				
Distribution - Replace Roll Up Doors Where Meter Repair Parks	30,000				
Roof Replacements Booster Stations	65,000	50,000	30,000		
Employee Center Upgrades - Modify Entrance	75,000				
Employee Center Upgrades - Storage Barn		300,000			
Lagoon Property - Install Fence	15,000				
Brillhart - Replace Slate Roof Over New Electrical Equipment	90,000				
Brillhart - Paving	50,000				
Brillhart - Pole Barn Addition (Electronics Relocation)	120,000				
Brillhart - Office/Breakroom Addition (Electronics Relocation)	140,000				
Brillhart - Expand Perimeter of Security Fence	36,000				
Filter Plant - Basin 3 Handrail	25,000				
Main Office - 130 Rear Concrete Steps Rehab	5,000				
Main Office - IT Area Water Remediation	15,000				
Main Office - 130 Roof Replacement		100,000			
Main Office - Plumbing Upgrade Study		20,000			
Main Office - Basement Rainwater Remediation		50,000			
Replace Lighting In Mark Hardman's Office	3,000				
Light Upgrades - FP & Solids	25,000				
Install Solar Panels at Filter Plant Front Gate, Grantly Road Electric Service	15,000				
SWP Education and Grounds Improvement	50,000				
Farm Tek ClearSpan Storage Building for Topsoil	38,000				
Paint Distribution Complex Building Exteriors			150,000		
Relocate IT / Land and Building (Accounting, Billing, Engineering)			750,000		
Replace Modine Heaters Lower Shop Areas		20,000			
Collecting and Impounding Reservoirs					
Lake Williams Dam Rehabilitation - Eng / Construction Mgmt	1,860,000	1,543,000			
Lake Williams Dam Rehabilitation - Construction	13,500,000	14,809,000			
Lake Williams Water Street Abandonment	1,000,000				
Source of Supply / Demand Projection Study	80,000				
LIDA - Source of Supply / Demand Projection Study	60,000				
LIDA - Roxbury Dam Assessment & EAP Update	25,000	50,000			
LIDA - WAP Renewal Consulting		30,000			
Replace/Repair SRPS Sluice Gates/Air Burst System		150,000			
Lake Redman Dam Improvements			1,000,000		
LIDA Roxbury Dam Improvements - Engineering				500,000	
LIDA Roxbury Dam Improvements - Construction					2,000,000
Lake, River and Other Intakes					
	0				
Raw Water Mains					
Brillhart Force Main Rehabilitation		1,000,000			
Raw Water Pumping Equipment					
Brillhart Dam / Bypass Renovation - Engineering	50,000	200,000	100,000		
Brillhart Dam / Bypass Renovation - Construction			1,000,000		
Amblebrook Well 3 and Raw Water Main	120,000				
Amblebrook Well 2 and Raw Water Main		120,000			
Dual Diaphragm Pump - BPS Source Water	5,000				
River PS / Redman PS Force Main Connection				3,000,000	1,600,000
Booster Pumping Equipment					
Loganville Booster Station Expansion	120,000				
Irishtown Booster Station Expansion			200,000		
West Manheim Booster Station Expansion				200,000	
DYWA Booster Station		500,000			
S. Repump East #2 - Install VFD	20,000				
Mt. Zion BS - Replace Exhaust Fan	6,500				
Longstown BS - Replace Exhaust Fan	4,500				
Penn Oaks Pressure Zone Surge Relief		100,000			

THE YORK WATER COMPANY
Capital Budget
2022 - 2026

Description	Total	2023	2024	2025	2026
Power Generation Equipment					
Amblebrook Well House Generator	70,000				
Hellam BS - Replace Generator	40,000				
Generator (Country View)	65,000				
Water Treatment Equipment					
Lab/Operations Room Renovations - Engineering	40,000		100,000		
Lab/Operations Room Renovations - Construction			1,200,000		
Water Treatment Master Plan		250,000			
FP New Chemical Handling Building - Engineering				200,000	300,000
FP New Chemical Handling Building - Construction					300,000
Finished Water Basin Renovation - Engineering				100,000	100,000
Finished Water Basin Renovation - Construction					1,250,000
Dewatering System Upgrades - Engineering				100,000	200,000
Dewatering System Upgrades - Construction					1,000,000
PAC (Carbon) Feed System Design/Install	165,000				
Tank Mixers for Each Tank Being Maintained in 2022	20,000	40,000			
Pumphouse Insulation	10,000				
Replacement Filter Effluent Turbidimeters	120,000				
Amblebrook CT Flush Point	25,000				
Benchtop Spec	6,000				
Backup Zetasizer	45,000				
UV254 Probe	30,000				
Filter Plant - New Airlock	3,200				
Filter Plant - Solids Dewatering Press #1/#2 Gearbox Upgrade	16,000				
Filter Plant - Install Air Brake Prior to Main Breakers	40,000				
Filter Plant - Dewatering Press #3 Ring Rebuild	19,000				
Filter Plant - Moyno Press Feed Pump Rebuild	13,000				
LIDA Water Plant Improvements - Engineering				300,000	200,000
LIDA Water Plant Improvements - Construction					1,000,000
Redundant Electrical Feed to Filter Plant		150,000			
Distribution Reservoirs and Standpipes					
Replace Jefferson Reservoir w/ Elevated Tank		1,800,000			
Paint Carroll Valley Tank	160,000				
Paint Spry Tank	525,000				
Pleasureville Standpipe Painting		600,000			
Penn Oaks Standpipe Painting or Replace			800,000		
Refurbish Yorkanna Tank					600,000
Greenwood Road Standpipe Replace				1,000,000	
Vireo Road Standpipe Paint				750,000	
Shunks Hill Reservoir Exterior Paint			150,000		
Distribution System Water Quality Study/Improvement Plan					
Transmission and Distribution Mains					
Developer Financed Mains	440,000	460,000	480,000	500,000	520,000
Misc. Bonafide Customer Mains	220,000	250,000	270,000	300,000	320,000
Replacement/Relining Mains	12,920,000	13,308,000	13,707,000	14,118,000	14,542,000
Valve Replacements	1,318,000	1,459,000	1,503,000	1,584,000	1,631,000
Greenbriar Road Main Tie-In	400,000				
Amblebrook Section C Water Mains	1,000,000	300,000			
Reservoir Hill Main Inspection and Rehab			1,500,000		
North York Reinforcing Main - Phase 2				2,000,000	
Amblebrook Section D Water Mains					300,000
Service Lines					
New Service Lines	1,420,000	1,463,000	1,507,000	1,552,000	1,599,000
Replacement Service Lines	907,500	1,020,000	1,050,000	1,172,000	1,207,000
Meters					
New Meters	272,000	280,000	288,000	297,000	306,000
Replacement Meters	692,000	766,000	894,000	839,000	986,000
LIDA Meters	60,000				
Backflow Prventors					
Routine and Conventional Expenditures	32,000	32,000	32,000	32,000	32,000
Fire Hydrants					
New Hydrants	426,000	439,000	452,000	466,000	480,000
Hydrant Replacements	335,000	380,000	391,000	421,000	434,000

THE YORK WATER COMPANY
Capital Budget
2022 - 2026

Description	Total	2023	2024	2025	2026
Transportation Equipment					
Fleet Vehicle Purchase	300,000	325,000	350,000	375,000	375,000
Additional Personnel Vehicle Purchases	100,000				
LIDA Vehicle Purchases	164,000	150,000			
Angle Broom 32" x 96" Attachment (Case Compact Loader)	7,400				
Sectional Snow Pusher 8' Length (Case Compact Loader)	10,500				
Replace Spill Boat Motor	5,000				
Purchase Skid Loader / Attachments to Replace New Holland Tractor		80,000			
Tools, Shop and Garage Equipment					
Shell Cutter Rehab/Replacement	8,000	8,000	10,000	10,000	10,000
MTX 60 Rammer Replacement	5,600	2,800			
Kupfuerle Automatic Flushing Systems	3,600	3,500			
Data Logger / Correlator	20,000				
8" Godwin Pump Composite Hoses	7,000				
Laboratory Equipment					
	0				
Communication Equipment					
SCADA Upgrades - Southwestern Sites Cameras	35,000				
SCADA Upgrades		35,000	40,000	40,000	45,000
SCADA Programming - Ongoing	24,000	25,000	27,000	29,000	30,000
SCADA for New Facilities	96,000	48,000			
Fixed Collectors for LIDA and Country View	20,000				
Camers / Security Installation		15,000	15,000	15,000	15,000
Building Security Access Upgrades			20,000		
Office Furniture and Computer Equipment					
Data Warehouse	50,000	30,000	20,000	20,000	20,000
Project Labor External (GIS / Oracle Consulting)	262,100	320,000	320,000	350,000	350,000
Project Labor Internal (Includes GIS Summer Intern)	235,800	235,800	235,800	235,800	235,800
GIS Projects		10,000	10,000	10,000	10,000
GIS - Automating USIC Data Pull	7,500				
Security Incident Response Assessment / Planning	16,000				
GPS Units		11,000		11,000	
Server Hardware Refresh (Oracle)			150,000		
Server Hardware Refresh (Non-Oracle)				150,000	
Insertor for Mailroom	70,000				
Audio/Visual Equipment/Software for Communications	5,000				
Website Redesign		50,000			
Miscellaneous Equipment					
STS Leak Detection Equipment	3,600	3,700			
RadioDetection RD5000 Pipe Line Locator	3,600	3,700			
Confined Space Tripod Kit for Meter Shop	5,000				
Equipment for New Main Flushing & Disinfection	15,000				
Non-operating Property					
Employee Center - Replace Pool Filter Systems	10,000				
Employee Center - Pool Liner Replacement	16,000				

THE YORK WATER COMPANY
Capital Budget
2022 - 2026

Description	Total	2023	2024	2025	2026
Wastewater					
Developer Financed Sewer Main Extensions	200,000	200,000	200,000	200,000	200,000
Amblebrook WWTP Expansion - Engineering	60,000				
Amblebrook WWTP Expansion - Construction		2,400,000			
Amblebrook Section C Sewer Mains	1,200,000	300,000			
Joshua Hill WWTP Design Update - Engineering	120,000				
Joshua Hill WWTP - Construction		2,000,000	2,200,000		
Joshua Hill - Phase 1 Sanitary Sewer Construction		400,000	400,000		
Felton WWTP Expansion - Design			300,000		
Felton WWTP Expansion - Construction				2,500,000	
Lower Windsor Sewer Capacity Expansion - Engineering		120,000	40,000		
Lower Windsor Sewer Capacity Expansion - Construction			2,500,000		
Hedgewick Lane Pumping Station Expansion		400,000			
Replace Existing Main	1,000,000	1,000,000	1,500,000	1,700,000	1,700,000
I & I Reduction / Manhole Rehab	15,000	15,000			
Generator (SYC)	50,000				
Generator (East Branch Lift Station)	65,000				
West Manheim Upgrade DGM Controls	25,000				
SYC Replace/Upgrade UV system	15,000				
Moisture Balance x2	8,000				
AC Split Unit LWWWTP Office/Lab/VFD Room	10,000				
Samplers	15,000	15,000			
Install Bypass Valves @ Lift Stations in Jacobus	30,000	30,000			
Access for LABS Personnel @ EP	3,000				
Shelving/Workbench/Chemical Storage @ EP	2,500				
Purchase (2) - 2" Trash Pumps, Hose and Fittings for General Use	7,500				
Roof Replacement (Lab) & Gutter Guard (Chem Bldg) (LW)	6,000				
Grinder/Spiral Lift Upgrade and Maintenance @ Lower Windsor	33,000				
Rebuild Pumps	10,000				
Generator (Country View)		70,000			
Amblebrook Section D Sewer Mains					500,000
West Manheim Collection System Improvements					2,000,000
LIDA Collection System Improvements					1,000,000
Total	43,942,400	50,345,500	35,901,800	35,086,800	37,407,800

THE YORK WATER COMPANY
PROJECTED STATEMENT OF CASH FLOWS
FOR FIVE YEARS ENDING DECEMBER 31, 2026

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
FUNDS PROVIDED FROM:					
Net income	\$16,156,738	\$ 17,638,260	\$17,646,141	\$18,089,809	\$19,948,362
Expenses not requiring cash outlay					
Depreciation	10,129,693	10,799,931	11,309,772	12,041,483	12,891,360
Deferred Income Tax	79,903	86,264	98,034	100,499	110,824
Long-Term Debt Paydown	(7,500,000)	-	-	-	(330,000)
Short-Term Borrowings (Repayments), Net	(33,943,807)	(2,014,888)	15,969,093	(18,045,666)	14,886,481
Cash Used (Received)	-	-	-	-	-
Dividend Reinvestment, Direct Stock Purchase Plan and Employee Stock Purchase Plan	2,238,811	2,326,536	2,379,554	2,434,998	2,492,971
Stock Offering	40,000,000	-	-	-	-
Long Term Debt Issuance	30,000,000	32,500,000	-	32,500,000	-
Construction Expenditures	(47,014,900)	(50,345,500)	(35,901,800)	(35,086,800)	(37,407,800)
Customers' Advances for Construction (net of refunds)	563,836	563,836	563,836	563,836	563,836
Dividends	(10,710,274)	(11,554,439)	(12,064,631)	(12,598,158)	(13,156,035)
Change in Working Capital	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
INTERNALLY GENERATED FUNDS	15,656,060	16,970,017	16,989,317	17,633,632	19,794,512
RATIO OF INTERNALLY GENERATED FUNDS TO CONSTRUCTION EXPENDITURES NET OF ADVANCES	33.7%	34.1%	48.1%	51.1%	53.7%
Dividend Payout Ratio	66.3%	65.5%	68.4%	69.6%	66.0%

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

RATE OF RETURN DEBT SCHEDULE

- 53.53 VII Rate of Return
- D. Water and Wastewater Utilities
4. Provide a schedule of debt and preferred stock of company, parent and system (consolidated) as of test year-end and latest date, detailing for each issue (if applicable):
- a. Date of issue
 - b. Date of maturity
 - c. Amount issued
 - d. Amount outstanding
 - e. Amount retired
 - f. Amount required
 - g. Gain on reacquisition
 - h. Coupon rate
 - i. Discount or premium at issuance
 - j. Issuance expenses
 - k. Net proceeds
 - l. Sinking fund requirements
 - m. Effective interest rate
 - n. Dividend rate
 - o. Effective cost rate
 - p. Total average weighted effective cost rate.

RESPONSE: Refer to Exhibit No. FVII
.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN FINANCIAL DATA

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

5. Supply financial data of company and/or parent for last five years:

- a. Earnings-price ratio (average).
- b. Earnings-book value ratio (per share basis) (avg. book value).
- c. Dividend yield (average).
- d. Earnings per share (dollar).
- e. Dividends per share (dollars).
- f. Average book value per share yearly.
- g. Average yearly market price per share (monthly high-low basis).
- h. Pre-tax funded debt interest coverage.
- i. Post-tax funded debt interest coverage.
- j. Market price-book value ratio.

Response: Refer to Exhibit No. FVII-5.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN AFUDC RATE

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

6. Provide AFUDC charged by company at test year-end and latest date, explain method by which rate was calculated and provide workpaper showing derivation of the company's current AFUDC rate.

Response: The AFUDC rate used by the Company as of December 31, 2021 was 10.04%.

The AFUDC rate is set by the Company based upon the sum of the weighted cost of debt and the weighted cost of common equity as determined in the Company's most recent fully-litigated rate proceeding before the Pennsylvania Public Utility Commission. The AFUDC rate used by the Company has not changed since December 31, 1992.

Component	Weighted Cost Rate
Long Term Debt	5.61
Common Equity	4.43
	10.04

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN COVERAGE REQUIREMENTS

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

7. Set forth provisions of company's and parent's charter and indentures (if applicable) which describe coverage requirements, limits on proportions of types of capital outstanding, and restrictions on dividend payouts.

Response:

Additional funded debt may be issued to the extent that total funded debt does not exceed an amount equal to 60% of net property additions, at the time the Company first becomes liable in respect of such indebtedness.

The most restrictive limitation upon payment of dividends on common stock is contained in the note agreements securing the senior notes issued by The York Water Company and all subsequent issues. This restriction provides that cash dividends paid on common stock and buybacks of common stock may not exceed the amount of earned surplus accumulated subsequent to December 31, 1982 plus \$1,500,000. As of December 31, 2021, none of the earnings retained in the business are restricted under this provision.

Under the Pedfa Series A debt issue of 2008, the Pedfa Series A and B debt issues of 2019, the YCIDA Series of 2015, and the line of credit, York Water Company is required to maintain an equity to total capitalization ratio of 38% and a minimum interest coverage ratio of 1.80. The Company has been able to maintain these ratios in all periods.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN BUDGET

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

8. Attach copies of the summaries of the company's projected budgets for the next two years (revenues, expenses and capital).

Response: Refer to Exhibit No. HXI-4 for a copy of the Company's Financial Budget for 2022.

The Company's Financial Forecast for 2023 is attached.

Refer to Exhibit No. HVII-3 for the Projected Five Year Capital Requirements for Five Years Ending December 31, 2026.

**BUDGETED NET INCOME FOR 2023
CONSOLIDATED**

22-Nov-21

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
OPERATING REVENUES													
Residential	3,063,315	2,554,907	3,141,067	2,923,868	3,238,213	3,311,137	3,341,729	3,160,889	3,167,163	3,201,155	2,980,623	3,109,571	37,193,637
Commercial	832,723	773,177	955,048	890,162	986,814	990,416	1,139,567	1,107,661	1,098,087	1,070,197	962,575	942,908	11,749,334
Industrial	321,681	303,880	349,909	348,997	384,319	392,428	400,384	412,590	376,650	371,021	355,470	339,460	4,356,788
Fire Protection and Other	386,563	324,631	400,115	351,013	366,765	383,300	393,489	375,606	403,478	391,798	364,048	393,113	4,533,920
Revenue Offset - Tax Rate Change	0	0	0	0	0	0	0	0	0	0	0	0	0
Wastewater	324,494	311,551	353,268	342,005	348,289	352,167	371,234	363,539	375,634	367,339	363,826	362,533	4,235,879
	4,928,776	4,268,145	5,199,407	4,856,044	5,324,401	5,429,447	5,646,403	5,420,285	5,421,013	5,401,510	5,026,543	5,147,585	62,069,559
OPERATING EXPENSES													
SOURCE OF SUPPLY													
Salaries and Wages-Operations	10,669	11,688	10,362	11,329	7,419	9,687	10,590	7,795	11,457	10,510	15,655	12,962	130,123
Salaries and Wages-Maintenance	16,880	20,240	27,456	24,909	22,635	26,422	23,443	22,269	25,538	18,863	18,366	15,814	262,835
Purchased Power	54,794	49,842	55,125	60,436	57,437	55,747	63,210	50,983	59,895	65,446	49,218	61,627	683,758
Fuel	1,570	1,873	1,725	1,432	929	141	6,549	3,749	1,240	1,953	2,965	1,303	25,429
Misc Expenses-Operations	10,687	11,291	13,807	4,711	4,327	11,951	4,253	6,671	7,085	5,330	7,789	12,792	100,695
Misc Expenses-Maintenance	23,099	19,133	15,618	15,552	15,132	20,898	12,850	15,546	23,346	12,483	16,855	11,412	201,924
	117,699	114,066	124,092	118,369	107,879	124,846	120,895	107,014	128,561	114,584	110,848	115,910	1,404,763
WATER TREATMENT													
Salaries and Wages-Operations	78,741	76,065	85,428	86,362	86,645	85,632	89,500	94,543	102,447	82,674	93,138	106,158	1,067,332
Salaries and Wages-Maintenance	14,329	13,549	13,611	13,542	15,110	14,502	17,549	20,648	14,783	18,787	17,996	14,961	189,367
Chemicals	42,935	36,794	42,086	47,098	61,896	74,160	100,381	118,146	100,887	89,595	68,693	64,070	846,740
Misc Expenses-Operations	48,812	58,434	46,327	46,763	47,530	46,292	56,353	67,424	58,805	49,351	66,597	47,235	639,925
Misc Expenses-Maintenance	26,059	27,753	27,410	20,781	19,695	30,463	43,794	43,901	44,876	46,543	50,174	42,034	423,483
	210,876	212,595	214,862	214,545	230,876	251,050	307,577	344,662	321,798	286,951	296,599	274,458	3,166,847
TRANSMISSION AND DISTRIBUTION													
Salaries and Wages-Operations	155,959	146,306	154,819	151,972	145,116	156,103	154,971	150,319	167,522	149,610	169,901	156,770	1,859,367
Salaries and Wages-Maintenance	88,635	92,522	99,830	84,215	97,728	95,689	93,005	93,534	82,593	97,827	80,967	100,402	1,106,947
Purchased Power	40,474	38,891	44,656	37,640	44,325	33,370	46,685	41,604	41,525	46,762	46,901	47,327	510,160
Misc Expenses-Operations	41,825	32,173	44,542	25,403	30,318	36,655	52,866	38,652	51,211	30,689	35,198	34,305	453,838
Misc Expenses-Maintenance	138,980	150,018	211,233	185,593	182,848	194,983	211,011	206,806	188,955	158,118	165,239	169,947	2,163,732
	465,873	459,910	555,081	484,823	500,335	516,799	558,538	530,916	531,807	483,005	498,207	508,751	6,094,044
CUSTOMERS ACCOUNTS													
Salaries and Wages-Operations	84,956	82,449	90,226	86,203	80,243	83,306	82,695	85,528	85,160	85,149	82,442	78,916	1,007,274
Misc Expenses-Operations	83,026	76,386	82,653	86,159	75,282	82,343	86,382	75,551	79,479	76,472	87,973	74,410	966,117
	167,982	158,835	172,879	172,363	155,525	165,650	169,077	161,079	164,639	161,621	170,415	153,326	1,973,390
ADMINISTRATIVE AND GENERAL													
Salaries and Wages-Operations	195,237	195,902	218,154	219,597	215,988	220,415	209,730	201,993	219,326	208,204	201,651	316,056	2,622,253
Salaries and Wages-Maintenance	2,387	2,254	1,440	1,960	855	1,574	690	1,221	1,257	2,403	1,405	2,827	20,273
Pension and 401k	72,905	65,601	64,985	62,429	60,440	60,198	60,398	59,116	57,013	53,517	52,564	57,887	727,053
Health Insurance	131,329	129,189	30,943	129,193	127,053	30,943	131,761	129,621	30,943	134,329	132,189	30,943	1,168,434
Contractual Services	47,111	36,813	60,300	47,114	57,062	49,075	32,646	37,405	48,931	27,643	33,710	62,717	540,526
General Insurance	105,046	105,046	105,046	105,046	105,046	105,046	105,046	105,046	105,046	105,046	105,046	105,046	1,260,546
Rate Case Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
Bad Debt Expense	33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,750	405,000
Shareholder Expense	22,145	18,437	18,437	23,175	24,617	19,467	22,145	18,437	19,467	22,145	18,437	20,497	247,406
Misc Expenses-Operations	125,208	96,578	131,946	91,223	182,667	109,263	104,459	115,679	97,464	104,676	127,591	103,838	1,390,592
Misc Expenses-Maintenance	26,057	29,034	25,460	25,675	25,268	28,406	25,236	23,887	25,454	28,156	42,754	28,264	333,651
Adm and General Exp Capitalized	-65,460	-65,460	-65,460	-65,460	-65,460	-65,460	-65,460	-65,460	-65,460	-67,404	-67,404	-67,404	(791,349)
Allocation to Wastewater	(49,642)	(48,659)	(54,842)	(53,348)	(56,043)	(57,300)	(52,073)	(57,237)	(44,437)	(46,817)	(47,529)	(71,554)	(639,481)
Prepaid Pension Cost	90,459	90,459	90,459	90,459	90,459	90,459	90,459	90,459	90,459	90,459	90,459	90,459	1,085,504
	736,531	688,943	660,617	710,812	801,702	625,834	698,787	693,916	619,212	696,105	724,623	713,325	8,370,408
WASTEWATER													
Salaries and Wages-Operations	39,055	40,048	48,760	49,785	48,305	48,150	52,094	54,229	57,623	56,579	53,323	59,511	607,462
Salaries and Wages-Maintenance	808	312	541	1,599	2,413	2,697	3,453	1,761	1,570	1,165	809	668	17,795
Purchased Power	6,868	3,526	7,556	4,707	5,891	2,991	12,709	11,137	13,191	12,584	12,584	14,659	108,404
Misc Expenses-Operations	232,330	231,481	239,135	221,606	224,490	225,805	236,847	230,533	233,282	231,434	232,225	235,506	2,774,674
Misc Expenses-Maintenance	9,180	6,497	17,276	11,919	15,369	41,792	12,128	12,175	11,478	13,969	8,675	15,649	176,107
Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0

**BUDGETED NET INCOME FOR 2023
CONSOLIDATED**

22-Nov-21

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Other Taxes	4,465	4,866	5,682	5,323	5,239	5,917	5,420	5,143	6,035	5,058	4,980	5,571	63,700
Allocations	46,973	45,003	50,191	47,415	51,076	50,861	46,644	52,645	39,493	43,456	44,859	67,449	586,065
	339,679	331,734	369,141	342,354	352,782	378,214	369,295	367,623	362,672	364,245	357,454	399,013	4,334,207
DEPRECIATION/AMORTIZATION	865,551	865,551	865,551	895,367	895,367	895,367	912,058	912,058	912,058	927,001	927,001	927,001	10,799,931
OTHER TAXES	119,413	113,345	125,412	110,422	109,604	111,720	113,697	112,798	111,738	108,955	108,685	123,889	1,369,678
TOTAL OPERATING EXPENSES	3,023,604	2,944,980	3,087,635	3,049,056	3,154,070	3,069,479	3,249,924	3,230,065	3,152,485	3,142,467	3,193,831	3,215,673	37,513,268
OPERATING INCOME	1,905,172	1,323,165	2,111,772	1,806,988	2,170,331	2,359,968	2,396,479	2,190,220	2,268,528	2,259,043	1,832,712	1,931,912	24,556,290
INTEREST EXPENSE AND OTHER INCOME													
Interest on Long-term Debt	343,607	343,607	343,607	431,107	431,107	431,107	431,107	431,107	431,107	431,107	431,107	406,804	4,886,479
Interest on Short-term Debt	47,827	50,204	46,539	826	5,545	10,265	14,405	18,545	22,686	29,792	34,377	38,962	319,972
Interest Capitalized	(78,804)	(70,444)	(87,913)	(99,613)	(114,268)	(124,204)	(145,047)	(159,414)	(187,014)	(158,484)	(174,798)	(185,854)	(1,585,857)
Other Pension Costs	101,208	101,208	101,208	101,208	101,208	101,208	101,208	101,208	101,208	101,208	101,208	101,208	1,214,496
Supplemental Retirements Expense	29,996	29,996	29,996	29,996	29,996	29,996	29,996	29,996	29,996	29,996	29,996	29,996	359,949
Contributions	100	100	49,889	250	4,000	1,500	3,000	0	100	250	500	500	60,189
Other Income and Deductions	(1,749)	12,104	(7,178)	(6,015)	(7,847)	(3,743)	(4,866)	(10,390)	(5,803)	(7,754)	(10,969)	(8,256)	(62,467)
	442,184	466,774	476,148	457,758	449,741	446,129	429,803	411,052	392,279	426,114	411,420	383,360	5,192,761
INCOME BEFORE TAXES	1,462,988	856,391	1,635,625	1,349,230	1,720,590	1,913,839	1,966,676	1,779,168	1,876,250	1,832,929	1,421,292	1,548,552	19,363,530
FEDERAL AND STATE INCOME TAXES	332,098	33,485	29,114	98,899	229,527	34,066	319,978	195,175	9,381	279,888	155,916	7,743	1,725,270
NET INCOME	1,130,890	822,906	1,606,511	1,250,331	1,491,063	1,879,773	1,646,698	1,583,993	1,866,869	1,553,041	1,265,376	1,540,809	17,638,260
EARNINGS PER SHARE	0.080	0.058	0.114	0.089	0.106	0.133	0.117	0.112	0.132	0.110	0.090	0.109	1.250
DIVIDENDS PER SHARE	0.068	0.068	0.068	0.068	0.068	0.068	0.068	0.068	0.068	0.070	0.070	0.070	0.819
NUMBER OF SHARES	14,084,909	14,086,589	14,095,460	14,097,141	14,098,821	14,114,297	14,115,977	14,121,018	14,126,543	14,128,223	14,129,903	14,139,045	14,139,045

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN DEBT REACQUISITIONS

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

9. Describe long-term debt reacquisitions by company and parent as follows:
- a. Reacquisitions by issue by year.
 - b. Total gain on reacquisitions by issue by year.
 - c. Accounting of gain for income tax and book purposes.

Response: a. Reacquisition by Issue by Year:

3.3% Debentures due 1979 - In 1969, debentures in the principal amount of \$128,000 were reacquired.

4.8% Debentures due 1982 - In 1959, debentures in the principal amount of \$246,000 were reacquired.

6.0% PEDFA Series 2008B - In 2011, the Company bought back the principal amount of \$115,000 under an estate feature.

6.0% PEDFA Series 2008B - In 2013, the Company bought back the principal amount of \$5,000 under an estate feature.

4.5% PEDFA Series 2014 - In 2016, the Company bought back the principal amount of \$10,000 under an estate feature.

5.0% Monthly Senior Notes Series 2010A - In 2019, the Company bought back the principal amount of \$15,000,000 under a call provision.

4.75% YCIDA Series 2006 - In 2019, the Company bought back the principal amount of \$10,500,000 under a call provision.

4.5% PEDFA Series 2014 - In 2019, the Company bought back the principal amount of \$14,870,000 under a call provision.

b. Total Gain on Reacquisition by Issue by Year:

3.3% Debentures due 1979 - In 1969, the total gain on the reacquisition of debentures was \$56,000.

4.8% Debentures due 1982 - In 1959, the total gain on the reacquisition of debentures was \$95,325.

There were no gains on any other reacquisition as the bonds were bought back at par.

c. Accounting of Gain for Income Tax and Book Purposes:

3.3% Debentures due 1979 - For book purposes, the total gain on the reacquisition of debentures of \$56,000 was deferred in 1969 and amortized over a ten-year period. For tax purposes, the total gain on the reacquisition of debentures of \$56,000 was deducted from the tax basis of 1969 depreciable assets.

4.8% Debentures due 1982 - For book purposes, the total gain on the reacquisition of debentures of \$95,325 was deferred in 1959 and amortized over a ten-year period. For tax purposes, the total gain on the reacquisition of debentures of \$95,325 was deducted from the tax basis of 1959 depreciable assets.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN COMPENSATING BANK BALANCES

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

10. Provide the following information concerning compensating bank balance requirements for actual test year:
- a. Name of each bank.
 - b. Address of each bank.
 - c. Type of accounts with each bank (checking, savings, escrow, other services, etc.)
 - d. Average daily balance in each account.
 - e. Amount and percentage requirements for compensating bank balances at each bank.
 - f. Average daily compensating bank balance at each bank.
 - g. Documents from each bank explaining compensating bank balance requirements.
 - h. Interest earned on each type of account.

Response: The Company has no compensating balance requirements.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 RATE OF RETURN BANK NOTES PAYABLE

- 53.53 VII. Rate of Return
- D. Water and Wastewater Utilities
11. Provide the following information concerning bank notes payable for actual test year:
- a. Line of credit at each bank.
 - b. Average daily balances of notes payable to each bank, by name of bank.
 - c. Interest rate charged on each bank note (prime rate formula).
 - d. Purpose of each bank note (e.g.-construction, fuel storage, working capital, debt retirement).
 - e. Prospective future need for this type of financing.

Response:

	Fulton
Line of Credit	\$ 50,000,000
Average Daily Balance	\$ 11,487,404
Interest Rate	LIBOR + 1.05% LIBOR floor of 0.25% Unused fee of 0.05%
Purpose	Construction, Acquisitions, and Working Capital

The Company expects to need this type of financing indefinitely into the future. When all cash on hand has been used, this type of financing will be used for construction expenditures, acquisitions, or working capital until permanent capital is issued.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN COMMON STOCK OFFERINGS

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

12. Submit details on company or parent common stock offerings (past five years to present) as follows:

- a. Date of prospectus.
- b. Date of offering
- c. Record date.
- d. Offering period - dates and number of days.
- e. Amount and number of shares of offering.
- f. Offering ratio (if rights offering).
- g. Percent subscribed.
- h. Offering price.
- i. Gross Proceeds per share.
- j. Expenses per share.
- k. Net proceeds per share (i -j).
- l. Market price per share.
 - (1) At record date.
 - (2) At offering date.
 - (3) One month after close of offering.
- m. Average market price during offering.
 - (1) Price per share.
 - (2) Rights per share - average value of rights.
- n. Latest reported earnings per share at time of offering
- o. Latest reported dividends at time of offering.

Response: Refer to page 2.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN COMMON STOCK OFFERINGS

In April, 2022, the Company closed an underwritten public offering of 976,600 shares and an over-allotment of 146,340 shares. Janney Montgomery Scott LLC was the underwriter in the offering. The Company received net proceeds in the offering, after deducting offering expenses and underwriter's discounts and commissions, of approximately \$44.0 million. The net proceeds were used for general corporate purposes, including the Company's capital investment program, repayment of outstanding indebtedness, and potential acquisitions.

The Securities Certificate for the issuance of up to 1,250,000 shares of common stock was registered by the Commission in its Order at Docket No. S-2021-3029613, dated January 13, 2022.

The Company has no parent.

Date of Prospectus	April 1, 2022	Market Price Per Share:	
		Record Date	\$44.87
Date of Offering	April 1, 2022	Offering Date	\$43.67
		One Month After Closing	TBD
Record Date	February 28, 2022		
		Average Market Price During Offering:	
Offering Period	April 5, 2022	Price Per Share	\$43.23
		Latest Reported Earnings	
Amount and Number of Shares of Offering	\$45,999,540 1,121,940 shares	Per Share At Offering (Annual)	\$1.30
		Latest Declared Dividends:	
		Per Share At Offering (Annual)	\$0.757
Percent Subscribed	100%		
Offering Price and Gross Proceeds Per Share	\$41.00		
Expenses Per Share	\$1.64		
Net Proceeds Per Share	\$39.36		

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN AFFILIATES

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

13. Attach chart explaining company's corporate relationship to its affiliates (system structure).

Response: The Company has no affiliates.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

14. If the utility plans to make a formal claim for a specified allowable rate of return, provide the following data in statement or exhibit form:
- a. Claimed capitalization and capitalization ratios with supporting data.
 - b. Claimed cost of long-term debt with supporting data.
 - c. Claimed cost of short-term debt with supporting data.
 - d. Claimed cost of total debt with supporting data.
 - e. Claimed cost of preferred stock with supporting data.
 - f. Claimed cost of common equity with supporting data.

Response: Refer to Exhibit No. FVII.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN FINANCIAL REPORTS

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

15. Supply copies of the following documents for the company and, if applicable, its parent:
- a. Most recent annual report to shareholders including any statistical supplements.
 - b. Most recent SEC form 10K.
 - c. All SEC form 10Q reports issued within last year.

Response:

A copy of the most recent annual report to shareholders is attached.

A copy of the most recent SEC Form 10-K and all SEC Forms 10-Q issued within the last year are attached.

THE YORK WATER COMPANY

2021 Annual Report

New HORIZONS



1931

Names of Directors left to right:
Charles M. Nes
Chester G. Myers
William H. Kurtz, Esq.
George Hay Kain, Esq.
Charles M. Kerr, President
Grier Hersh
John E. Baker
James H. Schall
W.F.O. Rosenmiller



1967

Names of Directors left to right:
H. Dietz Keller
W.F.O. Rosenmiller, II
Irvin S. Naylor
William H. Kain, Esq.
Wilbur C. Beitzel
George S. Schmidt, President
S. Walter Stauffer
William H. Baker
William J. Perry
J.J. Barr (Absent)



2021

Names of Directors left to right:
Joseph T. Hand, President
Ernest J. Waters
Jody L. Keller, SPHR
Jeffrey R. Hines, P.E.
George Hay Kain, III
Cynthia A. Dotzel, CPA, Chair
George W. Hodges
Steven R. Rasmussen, CPA
Michael W. Gang, Esq.
Erin C. McGlaughlin
Robert P. Newcomer



The York Water Company Board of Directors has held Board and Committee meetings in the Board Room at 130 East Market Street in Downtown York since it was built in 1929. The Board Room has not changed in over 90 years. The chairs, table, fireplace, artwork,

and artifacts are all original, and our current Board of Directors experience and utilize these items in the same way that their predecessors did decades ago, serving as a constant reminder that our mission and dedication to this community has not wavered.

New HORIZONS

In 2021, we took time to reflect upon those who came before us – and laid the foundation for our current success. The adjacent page captures the board leadership upon whose shoulders our Company stands today. From 1931, to 1967, and 50 years later to 2021, our Directors have laid the course for our corporate horizons.

Growth is foundational to success for all of our stakeholders and the communities we serve. We are expanding geographically, financially, and structurally. In 2021, York Water took bold, expansive steps with westward territory expansion in both water and wastewater, adding new sources of supply, new treatment works, and the prospect for thousands of new customers in York, Adams, and Franklin counties. Our capital investments in the last two years have been exceptional, with 2021 placement exceeding 2020.

2021 was once again a year of records for York Water, with record earnings leading the list. At the close of 1971, the Company's Balance Sheet reflected \$19.2 million in utility plant, at original cost, an increase of approximately \$0.4 million from 1970, the year prior. By comparison, as we close our books on 2021, the Company's balance sheet reflects over \$485 million in utility plant, at original cost, and an increase of \$47 million from 2020. This nearly 11% increase was achieved through extraordinary effort from across the breadth and depth of the Company and serves as a testament to our commitment to investment in the water and wastewater infrastructure that sustains the customers and communities we serve.

In the pages that follow, what shall resonate for generations to come, is that in spite of the pandemic uncertainty and obstacles, in spite of 2021's inflationary pressures, and in spite of the 2021 Great Resignation, our Company and our employees thrived.

In 2021, we made generational investments in Brillhart Pumping Station (pictured here), which has been in service for over 125 years.





JT Hand

Dear Shareholders,

March 2, 2022 marks my second anniversary as The York Water Company's 22nd President and Chief Executive Officer, and each and every day of these two years I was reminded of the incomparable privilege I hold to serve in this capacity. While indications suggest a pandemic on the wane, the fact remains that the employees of our Company have now persevered through nearly two years of pandemic constraints and have been unflinching in their service. While virtual and remote alternatives have been options for employees and operations in other industries, our mission-essential utility employees have been physically present and resolute in their duties. From Customer Service to Finance and Accounting – From Human Resources to Engineering and Construction – From Information Technology to Distribution Support – and From Water and Wastewater Operations to Maintenance and Grounds – our employees have secured the achievements in the pages that follow.

Board Leadership

For ten years Director George Hodges served as Chairman of the Board, leading York Water to historic financial, operational, and cultural achievements. Our Company's strategy of investment in operational resilience and redundancy was laid by Chairman Hodges early in his tenure. His calm and reassuring leadership as Chairman, and most acutely through the novel coronavirus pandemic and concurrent CEO transition, were instrumental to the operational and financial success of our Company. His unwavering commitment to York Water, his steady hand, and his ability to translate vision to results will be his legacy and set the standard for our executive leadership team. Director Hodges remains on the Board where he will continue to share his expertise as we execute our plan for the future of The York Water Company.

In selecting Director Cindy Dotzel to succeed Director Hodges as Chair, the Nomination and Corporate Governance Committee, led by Director Ernest Waters, recognized the tremendous leadership and financial expertise contributed by Director Dotzel. Having served on the Board of Directors from 2009 to 2015, and reappointment to the Board in 2019, she earned the trust and respect of the Board.

We are grateful to our shareholders for their trust and confidence in our Nation's Oldest Investor-Owned Utility.

President and Chief Executive Officer

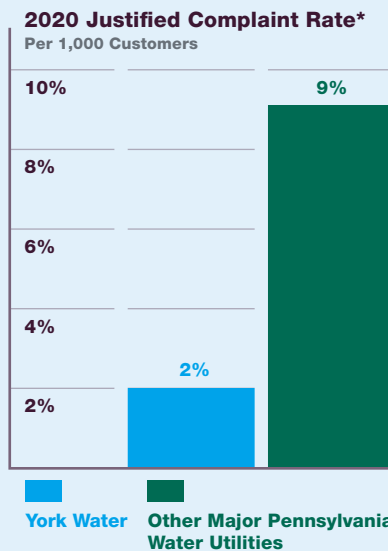
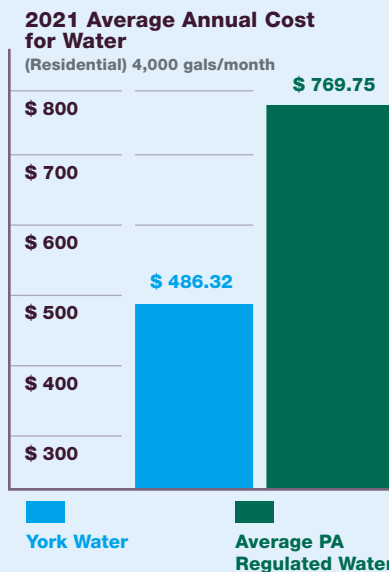
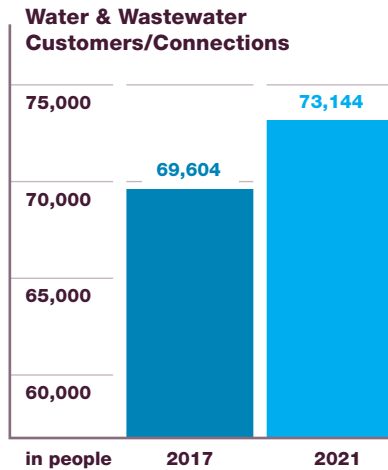
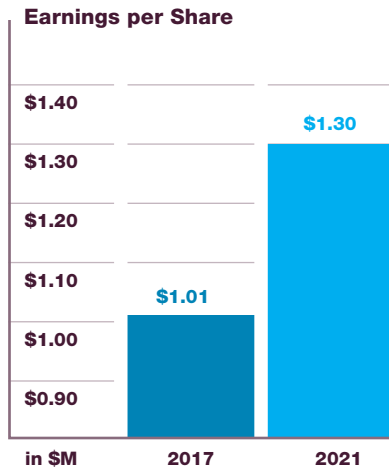
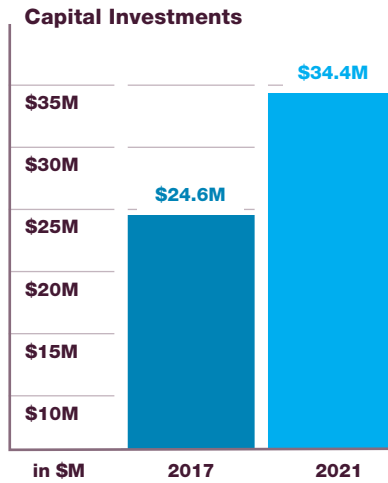
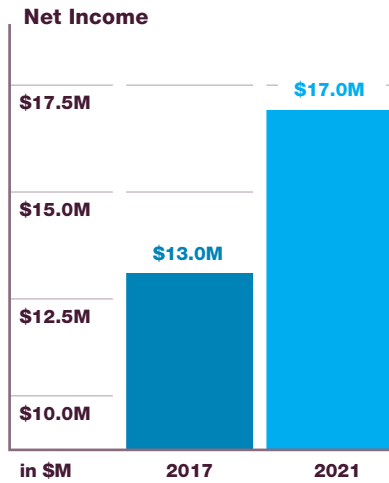


Dale Gruver, Skilled Maintenance Man, is just one of the 110 employees whose commitment to our mission has not wavered throughout the pandemic.



"Director Dotzel will lead the Board of Directors and the Company into the future with strength, unity, and resolve. Cindy embodies the culture of York Water and understands how to capitalize on our culture and history to advance the mission and goals of our Company." – George Hodges, Chairman, 2010-2021.

Year After Year York Water Exceeds Expectations



Financial Statistics

In the past five years, we achieved remarkable growth and expansion at The York Water Company. Both 2020 and 2021 were record years in almost every financial performance category.

Comparing 2017 to 2021, York Water’s capital investment portfolio has grown from \$24.6 million annual investment in 2017 to \$34.4 million annual investment in 2021, representing a 40% growth in investments. Net income increased 31% from \$13 million in 2017 to \$17 million in 2021.

Earnings per share also increased from \$1.01 in 2017 to \$1.30 in 2021. The water and wastewater customer base has grown 5% since 2017. Our expanding customer base trajectory is based upon thoughtful and strategic transactions, as well as a longstanding community customer service philosophy. Our water service systems have expanded into Adams County, where we now own and manage a separate water supply source, utilizing groundwater rather than surface water from our York County reservoirs. All of these changes represent consequential landmark shifts in York Water’s daily operations, personnel, and the manner in which we deliver services.

Customer Satisfaction

York Water surpasses our Pennsylvania water utility peers with a reasonable and affordable average annual cost of water, while having the lowest customer complaint rate.

Our Average Annual Cost for Water is over 36% lower than our Pennsylvania water utility peers. Our Justified Customer Complaint Rate is far below the industry average at just over 2% per 1,000 customers.

York Water continues to provide an unmatched level of customer service to the communities that we serve.

*2021 Justified Complaint Rate results not available at time of report. Data shows 2020 statistic.

Facility Enhancements and Investments



The South Branch of the Codorus Creek runs behind Brillhart Pumping Station, which has been transferring water to our Filter Plant for over 125 years.

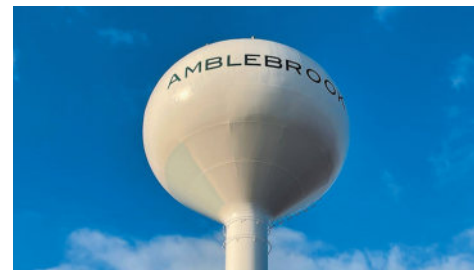
Brillhart Pumping Station (York County) has been transferring water from the Codorus Creek to the York Water filter plant for over 125 years. In 2021, we made generational investments, replacing old pumps with three new efficient pumps, state-of-the-art electrical systems, and a backup generator located beyond the floodplain. The new pumps have higher efficiencies and varied capacities so that the Company is better able to “right size” the withdrawal volume from the Creek to match finished water storage and customer use. The project overall increases energy efficiency, extends equipment life, increases resiliency of our system, and better protects the water source environment.

Lower Windsor Wastewater Plant (York County) was significantly upgraded in 2021 to double its treatment capacity to 175,000 gpd. The plant treatment was also improved to provide more significant reduction of nitrogen and phosphorous in the effluent, helping to improve the Chesapeake Bay watershed. The upgraded facility allows for improved and refined operational control of treatment and provides increased capacity to accommodate future growth in the area.

Jacobus Borough (York County) became a wastewater system customer in 2020, and 2021 evaluations and investments in the system were made to bring key components of this wastewater system up to York Water standards. Almost all of the system was in-camera inspected, pump stations were improved with new pumps, and additional upgrades to the electrical systems and other related components were completed. Wastewater from Jacobus is treated at the nearby Springfield Township Sewer Authority plant.

Letterkenny Township Wastewater System (Franklin County) was acquired in September of 2020 and represented the 50th municipality served by York Water. In 2021, York Water invested in many treatment improvements to this facility, including enhanced aeration, new mixers, samplers, and efficient generators to ensure that this facility meets the high York Water operational standards.

Amblebrook Gettysburg (Adams County) was added to the York Water system in late 2020. This remarkable 55+ community anticipates 2,000 units, with extensive recreational and community facilities, with over 100 homes constructed as of December 2021. Service to this community includes water and wastewater. <https://amblebrookgettysburg.com/>



In 2021, York Water constructed a 145-foot, 500,000-gallon, water tank at the Amblebrook community in Adams County.

Lake Williams Dam was originally constructed in 1913 and was one of the largest private dams in the country at the time. It has been serving the York community for over 100 years. In January of 2022, preliminary site construction activities to install an access road for construction equipment access from the end of Water Street to the downstream area of the dam was completed. Construction of this access road included timbering approximately three acres of mostly mature evergreens that were planted by York Water in the 1920’s. A portion of the harvested trees were lumbered and will be reused for various Company and county park projects and some timber was donated to rebuild the Horn Farm building after a catastrophic fire. Construction of the access road was planned and completed in preparation for York Water’s larger dam rehabilitation work that is slated to begin in Spring 2022. For ongoing information and updates related to the Lake Williams Dam Project through 2022 and 2023, please visit <https://www.yorkwater.com/lake-williams-dam-project/>.

New Growth

West Manheim Township residents became York Water customers in 2008, and in 2021, York Water acquired the wastewater collection and conveyance system. This acquisition added approximately 1,800 customers, increasing the Company's customer base by approximately 2.5%. West Manheim's wastewater is conveyed to Penn Township's treatment plant for treatment and discharge. We look forward to a growing relationship with Penn Township.

"While I joined West Manheim Township midway through this transaction, I've been impressed with York Water's advocacy for the township's residents, and in particular addressing the surcharge assessed by Penn Township on West Manheim residents. We're experiencing continued growth in the township, and we are confident that York Water will provide high-quality water and wastewater service and infrastructure responsive to our community's utility needs." – **Mike Bowersox, West Manheim Township Manager**

Great York Water People

We are incredibly proud of our team members for many reasons, one of which is their commitment to the communities that we serve. In 2021, prestigious organizations in our community recognized the outstanding talent and significant contributions that York Water personnel make every day to their profession and our communities.



Natalee Colón Gunderson

Natalee Colón Gunderson, our Vice President of Human Resources, was awarded the **Ignite Young Professional Award** by the York County Economic Alliance. This award recognizes young professionals for leadership, community service, personal, and professional achievements. Natalee is actively engaged in our community by serving on various non-profit boards and committees, including the United Way of York County, Logos Academy, Pennsylvania Council on the Arts, and York County Community Foundation's Grant Distribution Committee. Her leadership, dedication, and commitment to diversity and inclusion enlightens and improves our community.



Jeff Hines

Jeff Hines, immediate past President and CEO, was the 2021 York County Economic Alliance **Business Achievement Honoree**. This award is presented to an individual "...whose high moral and ethical values have set a standard of excellence, and someone who embodies leadership and a passion for our community and its citizens." Jeff has a longstanding reputation for professionalism, community support, integrity, and development of young professionals through long-term affiliations with local educational institutions. He continues to contribute to York Water as a member of our Board of Directors and to the York community in retirement.



Kent Croman

Kent Croman, our Engineering Manager, was awarded the **Ivan M. Glace Award** at the 2021 Water Works Association of Pennsylvania (WWOAP) conference. This award recognizes an Association member "...whose activities have contributed to improving the Association through the dissemination of knowledge of sound and progressive water works practices." The Association recognizes Kent's consistent efforts to share knowledge and contribute to his profession. Kent is a key contributor to the significant library of generational investment projects occurring at York Water. We are fortunate to have him as a driving force in our mission to supply "that good York Water" to our customers.

Highlights of Our 206th Year

(In thousands of dollars, except per share amounts)

Summary of Operations					
FOR THE YEAR	2021	2020	2019	2018	2017
Operating revenues	\$ 55,119	\$ 53,852	\$ 51,578	\$ 48,437	\$ 48,589
Operating expenses	31,723	29,421	27,792	25,920	24,896
Operating income	23,396	24,431	23,786	22,517	23,693
Interest expense	3,705	4,177	4,758	5,280	4,484
Gain on life insurance	–	515	–	–	–
Other income (expenses), net	(1,587)	(2,153)	(2,386)	(1,370)	(1,692)
Income before income taxes	18,104	18,616	16,642	15,867	17,517
Income taxes	1,120	2,018	2,240	2,491	4,543
Net income	\$ 16,984	\$ 16,598	\$ 14,402	\$ 13,376	\$ 12,974
Per Share of Common Stock					
Book value	\$ 11.64	\$ 10.97	\$ 10.31	\$ 9.75	\$ 9.28
Earnings per share:					
Basic	1.30	1.27	1.11	1.04	1.01
Diluted	1.30	1.27	1.11	1.04	1.01
Weighted average number of shares outstanding during the year:					
Basic	13,076,263	13,033,681	12,964,080	12,903,568	12,849,123
Diluted.....	13,077,290	13,034,520	12,966,292	12,903,836	12,849,171
Cash dividends declared per share ...	0.7571	0.7280	0.7001	0.6731	0.6472
Utility Plant					
Original cost,					
net of acquisition adjustments....	\$ 482,113	\$ 434,963	\$ 398,065	\$ 377,676	\$ 362,533
Construction expenditures	34,409	32,123	18,425	16,882	24,602
Other					
Total assets	\$ 458,853	\$ 406,957	\$ 363,529	\$ 345,140	\$ 332,030
Long-term debt including current portion	146,369	123,573	101,035	93,358	90,142

For Management's Discussion and Analysis of Financial Condition and Results of Operations, please refer to Item 7 in the Company's Annual Report on Form 10-K.

Shareholder Information

Market Information

The common stock of The York Water Company is traded on the NASDAQ Global Select Market under the symbol YORW.

Shareholders of record (excluding individual participants in securities positions listings) as of December 31, 2021 numbered approximately 1,933.

Shareholders may request, without charge, copies of the Company's financial reports. Such requests, as well as other investor relations inquiries, should be addressed to:

Molly E. Norton
Investor Relations &
Communications Administrator

Financial Reports and Investor Relations

The Company makes available free of charge, on or through its website (www.yorkwater.com), its annual report on Form 10-K, its quarterly reports on Form 10-Q, current reports on Form 8-K, and amendments to those reports filed or furnished pursuant to Section 13(a) or 15(d) of the Exchange Act as

soon as reasonably practicable after the Company electronically files such material with, or furnishes it to, the Securities and Exchange Commission, or SEC. The SEC also maintains a website at www.sec.gov that contains reports, proxy statements, and other information about SEC registrants, including the Company.

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

(717) 718-2942
(800) 750-5561
mollyn@yorkwater.com

In 2013, we initiated a share repurchase program to add value for our shareholders. The Board of Directors authorized the Company to repurchase up to 1,200,000 shares of the Company's common stock from time to time. No

shares were repurchased this year. As of December 31, 2021, 618,004 shares remain available for repurchase.

We are only including a summary of our financial results in this annual report.

Please refer to our annual SEC 10-K Report, which was delivered with this report, or can be downloaded from the investor relations section of our website at www.yorkwater.com for a more detailed review of our financial performance.

STOCK EXCHANGE LISTING

The Company's common shares trade on the NASDAQ Global Select Market.

The trading symbol is **YORW**.

INDEPENDENT AUDITORS

Baker Tilly US, LLP
Suite 200
221 West Philadelphia Street
York, PA 17401

TRANSFER AGENT & REGISTRAR

Broadridge Corporate Issuer Solutions, Inc.
P.O. Box 1342
Brentwood, NY 11717
(844) 317-3311 (toll free)
Internet:
<http://shareholder.broadridge.com/YORW>

IMPORTANT ANNUAL MEETING INFORMATION

Monday, May 2, 2022

1:00 p.m.

Lunch 12:00 p.m. (reservation required)

Appell Center for the Performing Arts
50 North George Street
York, PA 17401

The Annual Meeting is currently scheduled to be held in person. Due to continued and evolving regulations regarding travel, gatherings, and other restrictions relating to COVID-19 public health concerns, the Company's directors and officers may be required

to participate remotely or the Company may decide to hold the meeting in a different location or virtually. While there are not currently any additional COVID-19-related requirements at the Appell Center for the Performing Arts, that is subject to change. At this time, masks are not required, but strongly encouraged for those that are unvaccinated. Any relevant updates will be available on the meeting location's website at www.appellcenter.org//plan-your-visit/covid-policies and the Company's website at www.yorkwater.com.

Please check the websites prior to the meeting if you plan to attend. If you plan on attending the meeting, doors will open at 11:30 a.m. and a boxed lunch will be provided beginning at 12:00 p.m. Please RSVP either by checking the box on the proxy card and mailing in the enclosed envelope, or by contacting Molly Norton at (717) 718-2942 or by e-mail at mollyn@yorkwater.com.

Supplemental Information (Unaudited)

(In thousands of dollars, except per share amounts)

YEAR ENDED DECEMBER 31	2021	2020	2019
Selected Financial Data			
Income			
Operating Revenues	\$55,119	\$53,852	\$51,578
Operating Expenses	\$31,723	\$29,421	\$27,792
Operating Income	\$23,396	\$24,431	\$23,786
Interest Expense	\$3,705	\$4,177	\$4,758
Net Income	\$16,984	\$16,598	\$14,402
Percent Change in Net Income Compared to Prior Year	2.3%	15.2%	7.7%
Common Stock Dividends	\$9,909	\$9,490	\$9,083
Dividend Payout Ratio	58.3%	57.2%	63.1%
Weighted Average Common Shares Outstanding, Basic	13,076,263	13,033,681	12,964,080
Basic & Diluted Earnings Per Weighted Average Common Share	\$1.30	\$1.27	\$1.11
Number of Common Shares Outstanding	13,112,948	13,060,817	13,014,898
ROE on Year End Common Equity	11.1%	11.6%	10.7%
Common Stock Dividends Per Share	\$0.7571	\$0.7280	\$0.7001
Net Cash Flows From Operating Activities	\$22,959	\$20,235	\$18,881
Balance Sheet			
Common Stockholders' Equity	\$152,622	\$143,252	\$134,185
Long-Term Debt Including Current Maturities	\$146,369	\$123,573	\$101,035
Total Capitalization	\$298,991	\$266,825	\$235,220
Percent Common Stockholders' Equity	51%	54%	57%
Percent Long-Term Debt	49%	46%	43%
Net Utility Plant	\$382,909	\$343,623	\$313,224
Operating Data			
Revenue Class			
Residential	\$35,885	\$35,733	\$33,409
Commercial and Industrial	\$14,892	\$14,068	\$14,441
Other	\$4,342	\$4,051	\$3,728
Total Operating Revenues	\$55,119	\$53,852	\$51,578
Construction Expenditures	\$34,409	\$32,123	\$18,425
Other Operating Data			
Number of Customers	73,144	72,681	71,411
Number of Employees	110	108	106
Common Shareholders	1,933	1,982	1,998
Book Value Per Common Share	\$11.64	\$10.97	\$10.31
Market Value at Year End	\$49.78	\$46.60	\$46.11
Market Value to Book Value	428%	425%	447%
P.E Ratio	38.3	36.7	41.5

Supplemental Information (Unaudited)

(In thousands of dollars, except per share amounts)

	2018	2017	2016	2015	2014	2013	2012	2011
	\$48,437	\$48,589	\$47,584	\$47,089	\$45,900	\$42,383	\$41,447	\$40,629
	\$25,920	\$24,896	\$23,414	\$23,294	\$22,593	\$21,217	\$20,331	\$20,091
	\$22,517	\$23,693	\$24,170	\$23,795	\$23,307	\$21,166	\$21,116	\$20,538
	\$5,280	\$4,484	\$5,037	\$4,976	\$4,996	\$5,267	\$5,249	\$5,260
	\$13,376	\$12,974	\$11,846	\$12,489	\$11,484	\$9,654	\$9,303	\$9,084
	3.1%	9.5%	-5.1%	8.8%	19.0%	3.8%	2.4%	1.7%
	\$8,690	\$8,318	\$8,051	\$7,743	\$7,443	\$7,214	\$6,929	\$6,708
	65.0%	64.1%	68.0%	62.0%	64.8%	74.7%	74.5%	73.8%
	12,903,568	12,849,123	12,845,955	12,831,687	12,879,912	12,928,040	12,847,160	12,734,420
	\$1.04	\$1.01	\$0.92	\$0.97	\$0.89	\$0.75	\$0.72	\$0.71
	12,943,536	12,872,742	12,852,295	12,812,377	12,830,521	12,979,281	12,918,633	12,791,671
	10.6%	10.9%	10.4%	11.5%	11.0%	9.3%	9.3%	9.5%
	\$0.6731	\$0.6472	\$0.6267	\$0.6040	\$0.5788	\$0.5580	\$0.5391	\$0.5266
	\$18,372	\$20,111	\$19,365	\$20,710	\$18,766	\$18,438	\$16,422	\$17,474
	\$126,195	\$119,405	\$114,061	\$109,070	\$104,563	\$103,511	\$99,825	\$95,265
	\$93,358	\$90,142	\$84,653	\$84,562	\$82,312	\$82,741	\$82,684	\$82,621
	\$219,553	\$209,547	\$198,714	\$193,632	\$186,875	\$186,252	\$182,509	\$177,886
	57%	57%	57%	56%	56%	56%	55%	54%
	43%	43%	43%	44%	44%	44%	45%	46%
	\$299,157	\$288,787	\$270,907	\$261,420	\$253,194	\$244,237	\$239,539	\$232,277
	\$31,281	\$31,257	\$30,218	\$29,761	\$29,165	\$26,873	\$26,192	\$25,750
	\$13,578	\$13,729	\$13,760	\$13,822	\$13,267	\$12,299	\$12,114	\$11,820
	\$3,578	\$3,603	\$3,606	\$3,506	\$3,468	\$3,211	\$3,141	\$3,059
	\$48,437	\$48,589	\$47,584	\$47,089	\$45,900	\$42,383	\$41,447	\$40,629
	\$16,882	\$24,602	\$13,158	\$13,844	\$14,139	\$9,852	\$11,543	\$9,472
	70,263	69,604	67,052	66,087	65,102	64,118	63,779	62,738
	109	102	103	107	107	104	105	106
	1,999	2,011	2,052	2,007	2,002	2,023	1,786	1,658
	\$9.75	\$9.28	\$8.87	\$8.51	\$8.15	\$7.98	\$7.73	\$7.45
	\$32.06	\$33.90	\$38.20	\$24.94	\$23.21	\$20.93	\$17.57	\$17.64
	329%	365%	431%	293%	285%	262%	227%	237%
	30.8	33.6	41.5	25.7	26.1	27.9	24.4	24.8

Board of Directors



Cynthia A. Dotzel, CPA ⁽¹⁾
Chair
Director Since 2019



Michael W. Gang, Esq. ⁽¹⁾
Director Since 1996



Joseph T. Hand ⁽¹⁾
Director Since 2020



Jeffrey R. Hines, P.E. ⁽¹⁾
Director Since 2008



George W. Hodges ^{(1) (3)}
Past Chair
Director Since 2000



George Hay Kain, III ⁽⁴⁾
Director Since 1986



Jody L. Keller, SPHR ⁽⁴⁾
Director Since 2015



Erin C. McGlaughlin ^{(2) (3)}
Director Since 2016



Robert P. Newcomer ^{(2) (4)}
Director Since 2013



Steven R. Rasmussen, CPA ^{(2) (3)}
Director Since 2011



Ernest J. Waters ^{(2) (3)}
Director Since 2007

DIRECTORS EMERITI

- Josephine S. Appell
- James H. Cawley
- Chloe R. Eichelberger
- William T. Morris
- Irvin S. Naylor
- Thomas C. Norris
- Jeffrey S. Osman

KEY

- (1) Executive Committee
- (2) Audit Committee
- (3) Nomination and Corporate Governance Committee
- (4) Compensation Committee

In Memorium

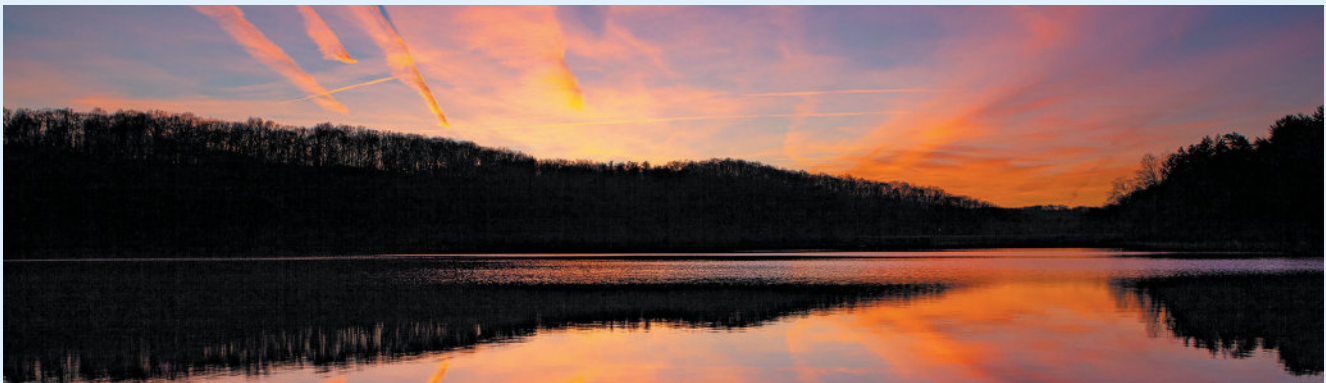
John L. Finlayson

Director
1993-2014



In August 2021, The York Water Company lost a very special friend, partner, and Director Emeritus. John L. Finlayson unselfishly dedicated many years of service to the Company, serving as a Director from 1993-2014. John worked tirelessly and with tremendous enthusiasm and skill to advance the interests of the Company, our community, and our shareholders.

We honor John L. Finlayson for a life of outstanding service and his extraordinary contributions to The York Water Company. By Resolution on August 23, 2021, our Board of Directors expressed our deep appreciation for his service and dedication.





ENVIRONMENTAL STEWARDSHIP

York Water has operated for over 200 years with keen awareness of our environment. This awareness stretches well beyond our sources of water and the waters that receive our effluent. Our Company's dedicated employees, our customers, the communities we serve, and our shareholders should all be proud of our environmental performance. Below represents some of our standard practices and 2021 project highlights that reflect foundational environmental stewardship.

SEDIMENT REMOVAL

Benefits Local and Regional Water Quality. Annually York Water removes approximately 2,730 tons of sediment from our source water entering the main filter plant. This sediment removal, although not credited by Pennsylvania, provides additional water quality improvement in the local watershed and ultimately the Chesapeake Bay.

WATER RECYCLING

Reduces Use of Local Water Resources and Reduces Power Use/GHG Emissions. York Water recycles process, sample tap, filter wash, decant water, and stormwater from the impervious surfaces created when we covered our finished water basins. The water is collected and sent back to the head of the filter plant, reducing both the daily volume of water pulled from our sources, as well as pump energy use.

BRILLHART PUMPING STATION RENOVATION

Reduces Power Use/GHG Emissions and Better Controls Volume of Water Removed from Source(s). This primary source water pumping station can pull and pump approximately 45MGD of supply water to our filter plant. New pumps and new energy systems installed this year increase operational flexibility and reduce energy use. Water removed from the Codorus Creek can now be more closely tied to system demand, which preserves and enhances the aquatic system within the Creek.

BIRD HABITAT MANAGEMENT

Promotes and Enhances Biodiversity in the Local Area. The York Audubon Society has recognized this unique habitat area adjacent to Lake Redman as one of the most heavily-used birding sites in York County. The vegetation, water level fluctuation, and tree variety create excellent habitat for an extensive bird population. York Water has partnered with the York County Parks Department for decades to maintain and facilitate public enjoyment of this area.

PUBLIC EDUCATION

Educating the Community to Maintain and Expand a Foundation of Local Water Awareness and Stewardship. York Water hosts tours, participates in the County Envirothon, and participates in approximately 40 presentations and tours a year. These employee efforts seek to consistently message the importance of our water resources, water quality protection, and safe drinking water.

SPECIES PROTECTION

As York Water planned to lower the level of Lake Williams in preparation for the dam renovation project in 2021, the Company scheduled and planned the drawdown to protect sensitive species known to require lakeside habitat at Lake Williams. Winter activity patterns, nesting, and reproductive cycles were significant considerations to minimize impacts to the species.

Officers & Key Employees



Vernon L. Bracey
Vice President-
Customer Service



Alexandra C. Chiaruttini, Esq.
Chief Administrative
Officer and
General Counsel



Natalee C. Gunderson, SHRM-CP
Vice President-
Human Resources



Joseph T. Hand
President and
Chief Executive
Officer



Mark J. Hardman
Vice President-
Technology



Matthew E. Poff, CPA
Chief Financial
Officer and Treasurer



Mark S. Snyder, P.E.
Vice President-
Engineering



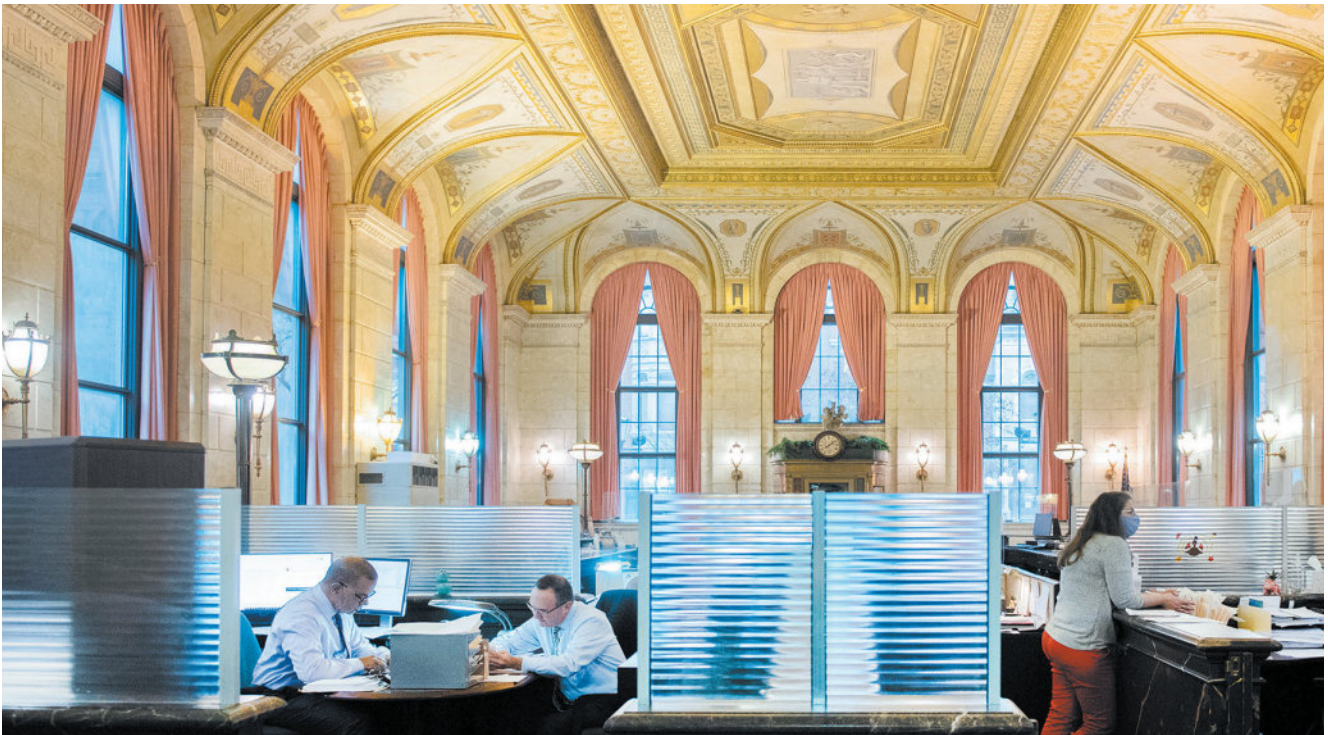
Martin L. Strine
Operations
Manager



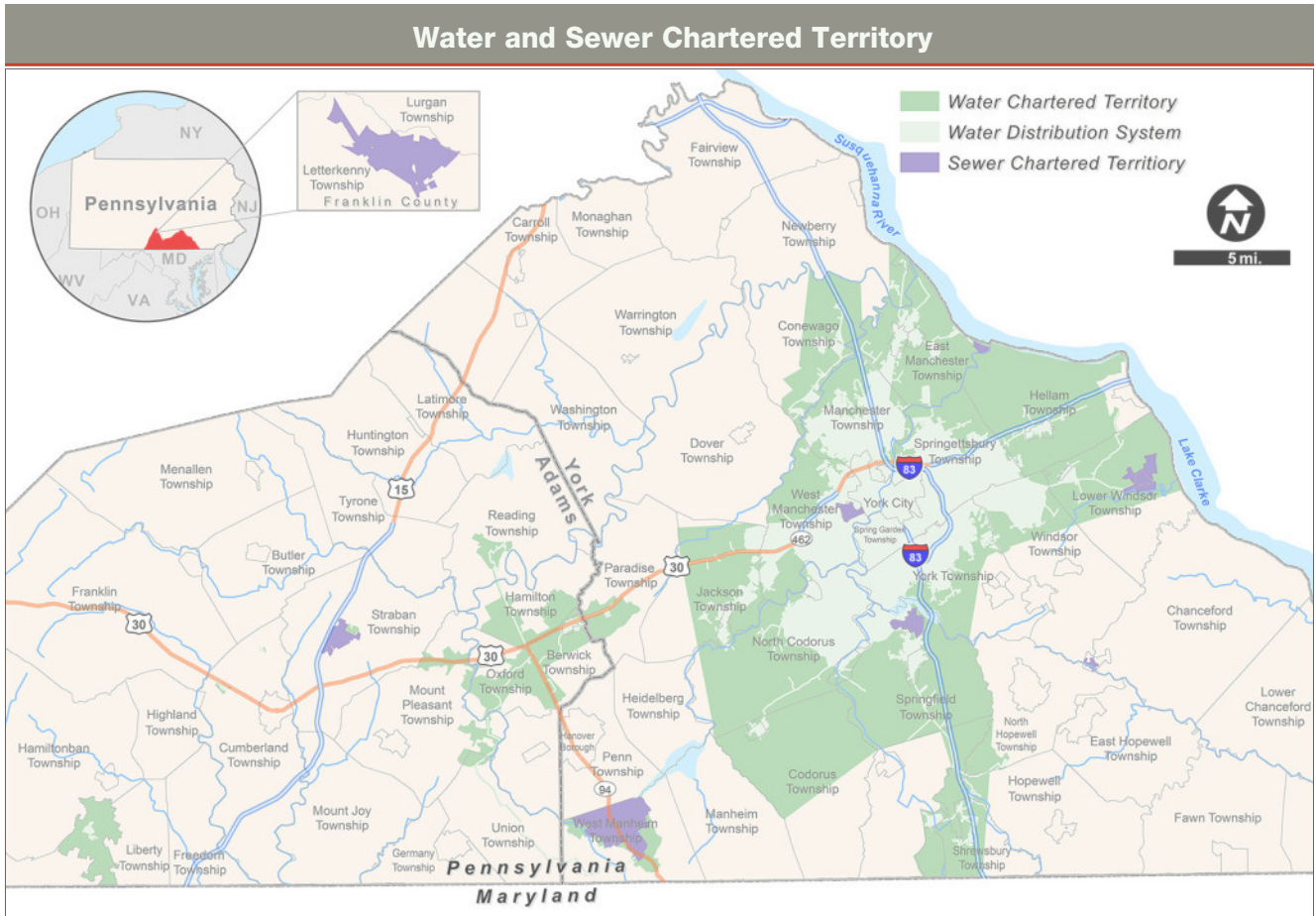
Mark A. Wheeler
Chief Operating
Officer and Secretary



Molly E. Norton
Investor Relations
and Communications
Administrator



Our Customer Service Representatives, as well as members of our Executive team, work at 130 East Market Street in Downtown York. Customers visit our office to pay their bill or to receive Customer Service support every day. Visitors have the added bonus of experiencing the beautiful water-themed ceiling in person, which never fails to take our breath away.



Lake Redman (pictured above) and Lake Williams hold a combined 2.2 billion gallons of “that good York water.” Our water and wastewater customers in 51 municipalities in York, Adams, and Franklin counties utilize over 20 million gallons of water per day.

The York Water Company

130 East Market Street
York, Pennsylvania 17401
717-845-3601
www.yorkwater.com



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-K

(Mark One)

- ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the fiscal year ended December 31, 2021
- OR
- TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the transition period from _____ to _____

Commission file number 001-34245

THE YORK WATER COMPANY
(Exact name of registrant as specified in its charter)



PENNSYLVANIA
(State or other jurisdiction of incorporation or organization)

23-1242500
(I.R.S. Employer Identification No.)

130 EAST MARKET STREET, YORK, PENNSYLVANIA
(Address of principal executive offices)

17401
(Zip Code)

Registrant's telephone number, including area code (717) 845-3601

Securities registered pursuant to Section 12(b) of the Act:

COMMON STOCK, NO PAR VALUE YORW The NASDAQ Global Select Market
(Title of Class) (Trading Symbol) (Name of Each Exchange on Which Registered)

Securities registered pursuant to Section 12(g) of the Act:

None
(Title of Each Class)

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.

YES NO

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act.

YES NO

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

YES NO

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§ 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files).

YES NO

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer Accelerated filer Non-accelerated filer
Smaller reporting company Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Indicate by check mark if the registrant has filed a report on and attestation to its management's assessment of the effectiveness of its internal control over financial reporting under Section 404(b) of the Sarbanes-Oxley Act (15 U.S.C. 7262(b)) by the registered public accounting firm that prepared or issued its audit report.

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

YES NO

The aggregate market value of the Common Stock, no par value, held by nonaffiliates of the registrant on June 30, 2021 was \$592,979,491.

As of March 8, 2022 there were 13,115,237 shares of Common Stock, no par value, outstanding.

DOCUMENTS INCORPORATED BY REFERENCE

Portions of the Proxy Statement for the Company's 2022 Annual Meeting of Shareholders are incorporated by reference into Part I and Part III.

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FORWARD-LOOKING STATEMENTS

Certain statements contained in this annual report and in documents incorporated by reference constitute “forward-looking statements” within the meaning of Section 21E of the Securities Exchange Act of 1934 and Section 27A of the Securities Act of 1933. Words such as "may," "should," "believe," "anticipate," "estimate," "expect," "intend," "plan" and similar expressions are intended to identify forward-looking statements. These forward-looking statements include certain information relating to the Company’s business strategy and future prospects; including, but not limited to:

- the amount and timing of rate increases and other regulatory matters including the recovery of costs recorded as regulatory assets;
- expected profitability and results of operations;
- trends;
- goals, priorities and plans for, and cost of, growth and expansion;
- strategic initiatives;
- availability of water supply;
- water usage by customers; and
- the ability to pay dividends on common stock and the rate of those dividends.

The forward-looking statements in this Annual Report reflect what the Company currently anticipates will happen. What actually happens could differ materially from what it currently anticipates will happen. The Company does not intend to make a public announcement when forward-looking statements in this Annual Report are no longer accurate, whether as a result of new information, what actually happens in the future or for any other reason. Important matters that may affect what will actually happen include, but are not limited to:

- changes in weather, including drought conditions or extended periods of heavy rainfall;
- natural disasters, including pandemics such as the current outbreak of the novel strain of coronavirus known as “COVID-19” and the effectiveness of the Company’s pandemic plans;
- levels of rate relief granted;
- the level of commercial and industrial business activity within the Company's service territory;
- construction of new housing within the Company's service territory and increases in population;
- changes in government policies or regulations, including the tax code;
- the ability to obtain permits for expansion projects;
- material changes in demand from customers, including the impact of conservation efforts which may impact the demand of customers for water;
- changes in economic and business conditions, including interest rates;
- loss of customers;
- changes in, or unanticipated, capital requirements;
- the impact of acquisitions;
- changes in accounting pronouncements;
- changes in the Company’s credit rating or the market price of its common stock; and
- the ability to obtain financing.

THE YORK WATER COMPANY

PART I

Item 1. Business.

The York Water Company (the “Company”) is the oldest investor-owned water utility in the United States and is duly organized under the laws of the Commonwealth of Pennsylvania. The Company has operated continuously since 1816. The primary business of the Company is to impound, purify to meet or exceed safe drinking water standards and distribute water. The Company also owns and operates three wastewater collection systems and five wastewater collection and treatment systems. The Company operates within its franchised water and wastewater territory, which covers portions of 51 municipalities within three counties in south-central Pennsylvania. The Company is regulated by the Pennsylvania Public Utility Commission, or PPUC, for both water and wastewater in the areas of billing, payment procedures, dispute processing, terminations, service territory, debt and equity financing and rate setting. The Company must obtain PPUC approval before changing any practices associated with the aforementioned areas.

Water service is supplied through the Company's own distribution system. The Company obtains the bulk of its water supply from both the South Branch and East Branch of the Codorus Creek, which together have an average daily flow of 73.0 million gallons. This combined watershed area is approximately 117 square miles. The Company has two reservoirs, Lake Williams and Lake Redman, which together hold up to approximately 2.2 billion gallons of water. The Company supplements its reservoirs with a 15-mile pipeline from the Susquehanna River to Lake Redman which provides access to an additional supply of 12.0 million gallons of untreated water per day. The Company also owns nine wells which are capable of providing a safe yield of approximately 597,000 gallons per day to supply water to the customers of its satellite systems in Adams County. As of December 31, 2021, the Company's average daily availability was 39.6 million gallons, and average daily consumption was approximately 20.1 million gallons. The Company's service territory had an estimated population of 204,000 as of December 31, 2021. Industry within the Company's service territory is diversified, manufacturing such items as fixtures and furniture, electrical machinery, food products, paper, ordnance units, textile products, air conditioning systems, laundry detergent, barbells, and motorcycles.

The Company's water business is somewhat dependent on weather conditions, particularly the amount and timing of rainfall. Revenues are particularly vulnerable to weather conditions in the summer months. Prolonged periods of hot and dry weather generally cause increased water usage for watering lawns, washing cars, and keeping golf courses and sports fields irrigated. Conversely, prolonged periods of dry weather could lead to drought restrictions from governmental authorities. Despite the Company's adequate water supply, customers may be required to cut back water usage under such drought restrictions which would negatively impact revenues. The Company has addressed some of this vulnerability by instituting minimum customer charges which are intended to cover fixed costs of operations under all likely weather conditions.

The Company's business does not require large amounts of working capital and is not dependent on any single customer or a very few customers for a material portion of its business. Increases in revenues are generally dependent on the Company's ability to obtain rate increases from the PPUC in a timely manner and in adequate amounts and to increase volumes of water sold through increased consumption and increases in the number of customers served. The Company continuously looks for water and wastewater acquisition and expansion opportunities both within and outside its current service territory as well as additional opportunities to enter into bulk water contracts with municipalities and other entities to supply water.

The Company has agreements with several municipalities to provide sewer billing and collection services. The Company also has a service line protection program on a targeted basis in order to further diversify its business. Under this optional program, customers pay a fixed monthly fee, and the Company will repair or replace damaged customer service lines, as needed, subject to an annual maximum dollar amount. The Company continues to review and consider opportunities to expand both initiatives.

Competition

As a regulated utility, the Company operates within an exclusive franchised territory that is substantially free from direct competition with other public utilities, municipalities, and other entities. Although the Company has been granted an exclusive franchise for each of its existing community water and wastewater systems, the ability of the Company to expand or acquire new service territories may be affected by currently unknown competitors obtaining franchises to surrounding systems by application or acquisition. These competitors may include other investor-owned utilities, nearby municipally-owned utilities and sometimes competition from strategic or financial purchasers seeking to enter or expand in the water and wastewater industry. The addition of new service territory and the acquisition of other utilities are generally subject to review and approval by the PPUC.

Water and Wastewater Quality and Environmental Regulations

Provisions of water and wastewater service are subject to regulation under the federal Safe Drinking Water Act, the Clean Water Act and related state laws, and under federal and state regulations issued under these laws. In addition, the Company is subject to federal and state laws and other regulations relating to solid waste disposal, dam safety and other aspects of its operations.

The federal Safe Drinking Water Act establishes criteria and procedures for the U.S. Environmental Protection Agency, or EPA, to develop national quality standards. Regulations issued under the Act, and its amendments, set standards on the amount of certain contaminants allowable in drinking water. Current requirements are not expected to have a material impact on the Company's operations or financial condition as it already meets or exceeds standards. In the future, the Company may be required to change its method of treating drinking water and may incur additional capital investments if new regulations become effective.

Under the requirements of the Pennsylvania Safe Drinking Water Act, or SDWA, the Pennsylvania Department of Environmental Protection, or DEP, regulates the quality of the finished water supplied to customers. The DEP requires the Company to submit monthly reports showing the results of daily bacteriological and other chemical and physical analyses. As part of this requirement, the Company conducts over 70,000 laboratory tests annually. Management believes that the Company complies with the standards established by the agency under the SDWA. The DEP assists the Company by regulating discharges into the Company's watershed area to prevent and eliminate pollution.

The federal Groundwater Rule establishes protections against microbial pathogens in community water supplies. This rule requires additional testing of water from well sources, and under certain circumstances requires demonstration and maintenance of effective disinfection. The Company holds public water supply permits issued by the DEP, which establishes the groundwater source operating conditions for its wells, including demonstrated 4-log treatment of viruses. All of the satellite systems operated by the Company are in compliance with the federal Groundwater Rule.

The Clean Water Act regulates discharges from water and wastewater treatment facilities into lakes, rivers, streams, and groundwater. The Company complies with this Act by obtaining and maintaining all required permits and approvals for discharges from its water and wastewater facilities and by satisfying all conditions and regulatory requirements associated with the permits.

The DEP monitors the quality of wastewater discharge effluent under the provisions of the National Pollutant Discharge Elimination System, or NPDES. The Company submits monthly reports to the DEP showing the results of its daily effluent monitoring and removal of sludge and biosolids. The Company is not aware of any significant environmental remediation costs necessary from the handling and disposal of waste material from its wastewater operations.

Lead and copper may enter drinking water primarily through plumbing materials. The Company is required to comply with the Lead and Copper Rule established by the EPA and administered by the DEP. The Company must monitor drinking water at customer taps for compliance with this rule. If lead concentrations exceed an action level, the Company must undertake a number of additional actions to control corrosion, inform the public about steps they should take to protect their health and may be required to replace lead service lines under its control. See “Management’s Discussion and Analysis – Environmental Matters” for a discussion of the Company’s compliance with the Lead and Copper rule.

The DEP and the Susquehanna River Basin Commission, or SRBC, regulate the amount of water withdrawn from streams in the watershed to assure that sufficient quantities are available to meet the needs of the Company and other regulated users. Through its Division of Dam Safety, the DEP regulates the operation and maintenance of the Company’s impounding dams. The Company routinely inspects its dams and prepares annual reports of their condition as required by DEP regulations. The DEP reviews these reports and inspects the Company’s dams. The DEP most recently inspected the Company’s dams in 2021.

Since 1980, the DEP has required any new dam to have a spillway that is capable of passing the design flood without overtopping the dam. The design flood is either the Probable Maximum Flood, or PMF, or some fraction of it, depending on the size and location of the dam. PMF is very conservative and is calculated using the most severe combination of meteorological and hydrologic conditions reasonably possible in the watershed area of a dam.

The Company engaged a professional engineer to analyze the spillway capacities at the Lake Williams and Lake Redman dams and validate the DEP’s recommended flood design for the dams. Management presented the results of the study to the DEP in December 2004, and DEP then requested that the Company submit a proposed schedule for the actions to address the spillway capacities. Thereafter, the Company retained an engineering firm to prepare preliminary designs for increasing the spillway capacities to pass the PMF through armoring the dams with roller compacted concrete. Management has met with the DEP on a regular basis to review the preliminary design and discuss scheduling, permitting, and construction requirements. Recently, the DEP expressed concern regarding the stability of the Lake Williams spillway in light of current design standards. The Company is currently completing the final design and the permitting process to armor and replace the spillway of the Lake Williams dam. The Company finalized its plans in 2021 and will begin construction in 2022 at a total cost of approximately \$32 million. The Lake Redman dam will be reviewed following the completion of the work on the Lake Williams dam.

Capital expenditures and operating costs required as a result of water quality standards and environmental requirements have been traditionally recognized by state public utility commissions as appropriate for inclusion in establishing rates. The capital expenditures currently required as a result of water quality standards and environmental requirements have been budgeted in the Company’s capital program and represent less than 15% of its expected total capital expenditures over the next five years. The Company is currently in compliance with wastewater environmental standards and does not anticipate any major capital expenditures for its current wastewater business.

Growth

(All dollar amounts are stated in thousands of dollars)

The Company continues to grow its number of customers and distribution facilities.

The growth in the number of customers of the Company is due primarily to the acquisition of water and wastewater systems and organic growth. During the year ended December 31, 2021, the Company increased its number of customers from 72,681 to 73,144. See “Management’s Discussion and Analysis – Acquisitions and Growth” for a discussion of the Company’s recent acquisitions.

The Company continues to grow its water distribution and wastewater collection systems to provide reliable service to its expanding franchised service territory and the increasing population within that territory. During the year ended December 31, 2021, the Company installed an additional 62,375 feet of water distribution mains and acquired an additional 171,587 feet of wastewater collection mains resulting in 999 miles of water mains and 73 miles of wastewater mains as of December 31, 2021.

The Company's growth in revenues is primarily a result of customer growth and increases in water and wastewater rates. During the year ended December 31, 2021, the Company recognized revenue of \$55,119, an increase of \$1,267, or 2.4%, as compared to \$53,852 during the year ended December 31, 2020. In 2021, operating revenue was derived from the following sources and in the following percentages: residential, 65%; commercial and industrial, 27%; and other, 8%, which is primarily from the provision for fire service but includes other water and wastewater service-related income. See "Management's Discussion and Analysis – Rate Matters" for a discussion of the Company's rate case management.

Information about Our Executive Officers

The Company presently has 110 employees, all of which are full time employees including the officers detailed in the information set forth under the caption "Executive Officers of the Company" of the 2022 Proxy Statement incorporated herein by reference.

Available Information

The Company makes available free of charge, on or through its website (www.yorkwater.com), its annual report on Form 10-K, its quarterly reports on Form 10-Q, current reports on Form 8-K, and amendments to those reports filed or furnished pursuant to Section 13(a) or 15(d) of the Exchange Act as soon as reasonably practicable after the Company electronically files such material with, or furnishes it to, the SEC. The SEC also maintains a website at www.sec.gov that contains reports, proxy statements, and other information about SEC registrants, including the Company.

Shareholders may request, without charge, copies of the Company's financial reports. Such requests, as well as other investor relations inquiries, should be addressed to:

Molly E. Norton	The York Water Company	(717) 718-2942
Investor Relations &	130 East Market Street	(800) 750-5561
Communications Administrator	York, PA 17401	mollyn@yorkwater.com

Item 1A. Risk Factors.

Not applicable.

Item 1B. Unresolved Staff Comments.

None.

Item 2. Properties.

Source of Water Supply

The Company owns two impounding dams located in York and Springfield Townships adjoining the Borough of Jacobus to the south. The lower dam, the Lake Williams Impounding Dam, creates a reservoir covering approximately 165 acres containing about 870 million gallons of water. The upper dam, the Lake Redman Impounding Dam, creates a reservoir covering approximately 290 acres containing about 1.3 billion gallons of water.

In addition to the two impounding dams, the Company owns a 15-mile pipeline from the Susquehanna River to Lake Redman that provides access to a supply of an additional 12.0 million gallons per day, or MGD.

The Company also owns four satellite water systems in Adams County, Pennsylvania. The systems consist of nine groundwater wells capable of providing a combined safe yield of approximately 597,000 gallons per day.

As of December 31, 2021, the Company's present average daily availability was 39.6 million gallons, and daily consumption was approximately 20.1 million gallons.

Pumping Stations

The Company's main pumping station is located in Spring Garden Township on the south branch of the Codorus Creek about four miles downstream from the Company's lower impounding dam. The pumping station houses pumping equipment with a combined permitted capacity of 42.0 MGD. A large diesel backup generator is installed to provide power to the pumps in the event of an emergency. The untreated water is pumped approximately two miles to the filtration plant through pipes owned by the Company.

The Susquehanna River Pumping Station is located on the western shore of the Susquehanna River several miles south of Wrightsville, PA. The pumping station houses pumping equipment with a combined permitted capacity of 12.0 MGD. The pumping station pumps water from the Susquehanna River approximately 15 miles through a combination of 30 inch and 36 inch ductile iron main to the Company's upper impounding dam, located at Lake Redman.

The Lake Redman Pumping Station is located in York Township adjacent to Lake Redman. The pumping station is designed to provide a redundant source with permitted capacity to pump 20.0 MGD of untreated water through a company-owned 36 inch force main approximately 3.5 miles to the filtration plant, meeting the Company's daily consumption needs.

Treatment Facilities

The Company's water filtration plant is located in Spring Garden Township about one-half mile south of the City of York. Water at this plant is filtered through twelve dual media filters having a rated capacity of 39.0 MGD, with a maximum supply of 42.0 MGD for short periods if necessary. Based on an average daily consumption in 2021 of approximately 20.1 million gallons, the Company believes the pumping and filtering facilities are adequate to meet present and anticipated demands.

The Company's sediment recycling facility is located adjacent to its water filtration plant. This state of the art facility employs cutting edge technology to remove fine, suspended solids from untreated water. The Company estimates that through this energy-efficient, environmentally friendly process, approximately 600 tons of sediment will be removed annually, thereby improving the quality of the Codorus Creek watershed.

The Company has five wastewater treatment facilities located in three counties within south-central Pennsylvania. The wastewater treatment plants are small, packaged, extended aeration activated sludge facilities with a combined permitted flow capacity of 322,000 gallons. With a projected maximum daily demand of 123,000 gallons, the plants' flow paths offer both capacity and operational redundancy for maintenance, high flow events, and potential growth.

Distribution and Collection

The distribution system of the Company has approximately 999 miles of water main lines which range in diameter from 2 inches to 36 inches. The distribution system includes 33 booster stations and 35 standpipes and reservoirs capable of storing approximately 58.9 million gallons of potable water. All booster stations are equipped with at least two pumps for protection in case of mechanical failure. Following a deliberate study of customer demand and pumping capacity, the Company installed standby generators at all critical booster stations to provide an alternate energy source or emergency power in the event of an electric utility interruption.

The eight wastewater collection systems of the Company have a combined approximate 346,000 feet of gravity collection mains and 38,000 feet of pressure force mains along with 13 redundant sewage pumping stations.

Other Properties

The Company's distribution center and material and supplies warehouse are located in Springettsbury Township and are composed of three one-story concrete block buildings aggregating 30,680 square feet.

The administrative and executive offices of the Company are located in one three-story and one two-story brick and masonry buildings, containing a total of approximately 21,861 square feet, in the City of York, Pennsylvania.

All of the Company's properties described above are held in fee by the Company. There are no material encumbrances on such properties.

In 1976, the Company entered into a Joint Use and Park Management Agreement with York County under which the Company licensed use of certain of its lands and waters for public park purposes for a period of 50 years. Under the agreement, York County has agreed not to erect a dam upstream on the East Branch of the Codorus Creek or otherwise obstruct the flow of the creek.

Item 3. Legal Proceedings.

There are no material legal proceedings involving the Company.

Item 4. Mine Safety Disclosures.

Not applicable.

PART II

Item 5. Market for the Registrant's Common Equity, Related Stockholder Matters and Issuer Purchases of Equity Securities.

Market Information

The common stock of The York Water Company is traded on the NASDAQ Global Select Market under the symbol YORW.

Shareholders of record (excluding individual participants in securities positions listings) as of December 31, 2021 numbered approximately 1,933.

Securities Authorized for Issuance under Equity Compensation Plans

The information required by this item with respect to securities authorized for issuance under equity compensation plans is set forth in Part III, Item 12 of this Annual Report.

Purchases of Equity Securities by the Company

The Company did not repurchase any of its securities during the fourth quarter of 2021.

Item 6. Selected Financial Data.

Not applicable.

Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations.

(All dollar amounts are stated in thousands of dollars.)

Overview

The York Water Company (the "Company") is the oldest investor-owned water utility in the United States, operated continuously since 1816. The Company also owns and operates three wastewater collection systems and five wastewater collection and treatment systems. The Company is a purely regulated water and wastewater utility. Profitability is largely dependent on water revenues. Due to the size of the Company and the limited geographic diversity of its service territory, weather conditions, particularly rainfall, economic, and market conditions can have an adverse effect on revenues. The Company experienced increased revenues in 2021 compared to 2020 primarily due to an increase in the number of customers and revenues from the distribution system improvement charge, or DSIC.

The Company's business does not require large amounts of working capital and is not dependent on any single customer or a very few customers for a material portion of its business. In 2021, operating revenue was derived from the following sources and in the following percentages: residential, 65%; commercial and industrial, 27%; and other, 8%, which is primarily from the provision for fire service, but includes other water and wastewater service-related income. The diverse customer mix helps to reduce volatility in consumption.

The Company seeks to grow revenues by increasing the volume of water sold through increases in the number of customers served, making timely and prudent investments in infrastructure replacements, expansion and improvements, and timely filing for rate increases. The Company continuously looks for acquisition and expansion opportunities both within and outside its current service territory as well as through contractual services and bulk water supply. The Company's wastewater business provides additional opportunities to expand.

The Company has entered into agreements with municipalities to provide sewer billing and collection services. The Company also has a service line protection program on a targeted basis. The Company continues to review and consider opportunities to expand both initiatives to further diversify the business.

In addition to increasing revenue, the Company consistently focuses on minimizing costs without sacrificing water quality or customer service. Paperless billing, expanding online services, negotiation of favorable electric, banking, and other costs, as well as taking advantage of the Tax Cuts and Jobs Act of 2017, or the 2017 Tax Act, and the Internal Revenue Service, or IRS, tangible property regulations, or TPR, are examples of the Company's recent efforts to minimize costs.

Impact of COVID-19

In December 2019, an outbreak of a novel strain of coronavirus ("COVID-19") was reported and was later characterized by the World Health Organization as a pandemic. On March 6, 2020, Governor Tom Wolf signed an emergency disaster declaration for the Commonwealth of Pennsylvania which was extended for an additional ninety days five times, most recently on May 19, 2021. This emergency declaration was ended on June 16, 2021, by joint resolution of the Pennsylvania legislature. However, developments in this area continue at the local, state, and national levels and the Company continues to stay abreast of these developments. The Company has taken steps, consistent with directions from local, state, and federal authorities, to mitigate known risks with the health and safety of its employees and customers as its first priority.

The Company is an essential, life-sustaining business and has continued normal operations. The Company continues to monitor guidance from state and local authorities and, although most restrictions have been lifted, has made some modifications to its operations in order to comply with Pennsylvania's guidelines. This includes implementing enhanced safety procedures in its lobby and other measures such as holding virtual meetings and maintaining social distancing practices, when appropriate. These restrictions are not expected to materially impede the Company's ability to complete its planned capital expenditures or acquisitions. The Company has not experienced any material supply chain disruptions. The Company has been informed of longer lead times for some items, although this has not impacted daily operating supplies. The Company maintains an adequate inventory of critical repair parts which are available as needed. The Company continues to maintain relationships with its vendors to identify issues in a timely manner while also seeking out additional vendor relationships to diversify its supply chain. The Company has addressed the longer lead times by placing orders proactively with its vendors to align with current lead times. If the delays increase materially or if certain materials and supplies become unavailable, the Company may re-prioritize some of its capital projects or experience higher operating expenses or capital costs. The Company believes it has sufficient liquidity and access to the capital markets if needed.

As a water and wastewater utility, it is the Company's mission to provide uninterrupted water and wastewater service. Due to the effect of COVID-19 on the general public, in compliance with an order from the PPUC, the Company paused shut-off procedures for delinquent customers on March 13, 2020. In addition, the Company stopped billing late payment charges. These customers were billed at normal tariff rates for the water they used, and wastewater service provided. As allowed by the PPUC, the Company resumed normal shut-off procedures and began billing late payment charges for most customers in January 2021. Most remaining PPUC required customer protections specific to the COVID-19 pandemic fully expired on April 1, 2021 with the exception of the requirement to offer extended term payment agreements to certain "protected customers" as defined by PPUC order, which expired on September 30, 2021. Certain customers are eligible to receive utility assistance made available through federal relief funds through organizations not related to the Company.

The Company has begun to see demand by customer class revert back to close to pre-pandemic levels. However, the Company may continue to experience changes in demand as the response to this pandemic continues. The duration and magnitude of these changes is currently unknown and difficult to predict.

To date, there has been no material impact on the Company's workforce, operations, financial performance, liquidity, or supply chain as a result of COVID-19. However, the ultimate duration and severity of the pandemic or its effects on the economy, the capital and credit markets, or the Company's workforce, customers, and suppliers, as well as governmental and regulatory responses, are uncertain.

Performance Measures

Company management uses financial measures including operating revenues, net income, earnings per share and return on equity to evaluate its financial performance. Additional statistical measures including number of customers, customer complaint rate, annual customer rates and the efficiency ratio are used to evaluate performance quality. These measures are calculated on a regular basis and compared with historical information, budget and the other publicly-traded water and wastewater companies.

The Company's performance in 2021 was strong under the above measures. Operating revenues increased in 2021 compared to 2020 primarily due to an increase in the number of customers and revenues from the DSIC. The increase in operating expenses was higher than the increase in operating revenues, but other net expenses decreased primarily due to increased allowance for funds used during construction which offset a prior year non-recurring gain on life insurance, and the Company incurred lower income taxes primarily due to a higher deduction for the tax benefit under the IRS TPR. The overall effect was an increase in net income in 2021 over 2020 of 2.3% and a return on year end common equity of 11.1%, comparable with the 2020 result of 11.6% and the five-year historical average of 10.8%.

The efficiency ratio, which is calculated as net income divided by revenues, is used by management to evaluate its ability to control expenses. Over the five previous years, the Company's ratio averaged 27.6%. In 2021, the ratio was higher than the average at 30.8% due primarily to lower income taxes than are included in the historical average. Management is confident that its ratio will compare favorably to that of its peers. Management continues to look for ways to decrease expenses and increase efficiency as well as to file for rate increases promptly when needed.

2021 Compared with 2020

Net income for 2021 was \$16,984, an increase of \$386, or 2.3%, from net income of \$16,598 for 2020. The primary contributing factors to the increase were higher operating revenues and lower income taxes, which were partially offset by higher expenses and a prior year gain on life insurance, not repeated this year.

Operating revenues for 2021 increased \$1,267, or 2.4%, from \$53,852 for 2020 to \$55,119 for 2021. The increase was primarily due to growth in the customer base and revenues from the DSIC of \$627. The average number of water customers served in 2021 increased as compared to 2020 by 703 customers, from 68,919 to 69,622 customers. The average number of wastewater customers served in 2021 increased as compared to 2020 by 246 customers, from 3,079 to 3,325 customers, due to acquisitions during 2020. Total per capita consumption for 2021 was approximately 1.2% higher than the same period of last year, but residential demand decreased. Additional billing and revenue collection services also added to revenues. In 2022, the Company expects revenues to show a modest increase due to the revenues from the DSIC. An increase in the number of water and wastewater customers from acquisitions and growth within the Company's service territory are also expected to add to revenues. The duration and severity of the COVID-19 pandemic including any resulting economic slowdown or changes in consumption patterns could impact results. Other regulatory actions and weather patterns could also impact results.

Operating expenses for 2021 increased \$2,302, or 7.8%, from \$29,421 for 2020 to \$31,723 for 2021. The increase was primarily due to higher expenses of approximately \$682 for depreciation, \$543 for insurance, \$526 for wastewater treatment, \$402 for wages, and \$241 for water treatment and distribution system maintenance. Other expenses increased by a net of \$265. The increased expenses were partially offset by \$236 for a lower provision for uncollectible accounts and reduced expenses of \$121 for purchased power. In 2022, the Company expects depreciation expense to continue to rise due to additional investment in utility plant, and other expenses to increase at a moderate rate as costs to treat water and wastewater, and to maintain and extend the distribution system, continue to rise.

Interest on debt for 2021 increased \$219 or 4.7%, from \$4,707 for 2020 to \$4,926 for 2021. The increase was primarily due to an increase in long-term debt outstanding. The average debt outstanding under the lines of credit was \$11,487 for 2021 and \$7,467 for 2020. The weighted average interest rate on the lines of credit was 1.30% for 2021 and 1.59% for 2020. Interest expense for 2022 is expected to be slightly higher due to continued borrowings under the line of credit and expected increases in short term interest rates. A potential equity offering to pay down the line of credit borrowings may offset the expected increase.

Allowance for funds used during construction increased \$691, from \$530 in 2020 to \$1,221 in 2021 due to a higher volume of eligible construction. Allowance for funds used during construction in 2022 is expected to increase based on a projected increase in the amount of eligible construction.

A non-recurring gain on life insurance of \$515 was recorded in 2020 as a result of a death benefit from a life insurance policy. No similar gains are anticipated at this time.

Other income (expenses), net for 2021 reflects decreased expenses of \$418 as compared to 2020. Lower retirement expenses of approximately \$382 and higher earnings on life insurance policies of approximately \$72 were the primary reasons for the decrease. Other expenses increased by a net of \$36. In 2022, other income (expenses) will be largely determined by the change in market returns and discount rates for retirement programs and related assets.

Income taxes for 2021 decreased \$898, or 44.5%, compared to 2020 primarily due to higher deductions from the IRS TPR. The Company's effective tax rate was 6.2% for 2021 and 10.8% for 2020. The Company's effective tax rate for 2022 will largely be determined by the level of eligible asset improvements expensed for tax purposes under TPR.

Rate Matters

See Note 10 to the Company's financial statements included herein for a discussion of its rate matters.

Effective January 1, 2022, the Company's tariff included a distribution system improvement charge on revenues of 3.19%.

The Company expects to file a rate increase request in 2022.

Acquisitions and Growth

See Note 2 to the Company's financial statements included herein for a discussion of completed acquisitions included in financial results.

On July 30, 2021, the Company signed an agreement to purchase the water assets of Scott Water Company in Greene Township, Franklin County, Pennsylvania. Completion of the acquisition is contingent upon receiving approval from all required regulatory authorities. Closing is expected in the third quarter of 2022 at which time the Company will add approximately 25 water customers.

On April 22, 2021, the Company signed an agreement to purchase the water assets and wastewater collection and treatment assets jointly owned by Letterkenny Industrial Development Authority and Franklin County General Authority in Letterkenny and Greene Townships, Franklin County, Pennsylvania. Completion of the acquisition is contingent upon receiving approval from all required regulatory authorities. Closing is expected in the second quarter of 2022 at which time the Company will add approximately 90 water and wastewater customers.

On May 27, 2020, the Company signed an agreement to purchase the water assets and wastewater collection and treatment assets of Country View Manor Community, LLC in Washington Township, York County, Pennsylvania. Completion of the acquisition is contingent upon receiving approval from all required regulatory authorities. Closing is expected in the second quarter of 2022 at which time the Company will add approximately 50 water and wastewater customers.

On October 8, 2013, the Company signed an agreement to purchase the wastewater collection and treatment assets of SYC WWTP, L.P. in Shrewsbury and Springfield Townships, York County, Pennsylvania. On July 1, 2020, the Company signed an agreement to purchase the Albright Trailer Park water assets and wastewater collection assets of R.T. Barclay, Inc. in Springfield Township, York County, Pennsylvania. Completion of the acquisitions is contingent upon receiving approval from all required regulatory authorities. Closing is expected in the second quarter of 2022, at which time the Company will add approximately 90 combined wastewater customers and approximately 60 water customers through an interconnection with its current water distribution system. The wastewater customers of the Albright Trailer Park are currently served by SYC WWTP, L.P. and the water customers are currently served by the Company, each through a single customer connection to the park.

In total, these acquisitions are expected to be immaterial to Company results. The Company is also pursuing other bulk water contracts and acquisitions in and around its service territory to help offset any potential declines in per capita water consumption and to grow its business.

On May 10, 2017, the Company signed an emergency interconnect agreement with Dallastown-Yoe Water Authority. The effectiveness of this agreement is contingent upon receiving approval from all required regulatory authorities. Approval is expected to be granted in 2022 at which time the Company will begin construction of a water main extension to a single point of interconnection and either supply a minimum agreed upon amount of water to the authority, receive a payment in lieu of water, or provide water during an emergency, at current tariff rates.

Capital Expenditures

During 2021, the Company invested \$34,409 in construction expenditures for routine items, an upgrade to the enterprise software system, and an elevated water tank, as well as various replacements and improvements to infrastructure. In addition, the Company invested \$11,991 in the acquisition of one wastewater system. The Company replaced approximately 61,000 feet of main in 2021. The Company was able to fund construction expenditures using internally-generated funds, line of credit borrowings, proceeds from its stock purchase plans, and customer advances and contributions from developers, municipalities, customers, or builders. See Notes 1, 4 and 5 to the Company's financial statements included herein.

The Company anticipates construction and acquisition expenditures for 2022 and 2023 of approximately \$44,000 and \$50,000, respectively, exclusive of any acquisitions not yet approved. In addition to routine transmission and distribution projects, a portion of the anticipated 2022 and 2023 expenditures will be for additional main extensions, dam improvements, an elevated water tank, water treatment plant construction, and various replacements of infrastructure. The Company intends to use primarily internally-generated funds for its anticipated 2022 and 2023 construction and fund the remainder through line of credit borrowings, debt and equity offerings, proceeds from its stock purchase plans and customer advances and contributions (see Note 1 to the Company's financial statements included herein). Customer advances and contributions are expected to account for between 5% and 10% of funding requirements in 2022 and 2023. The Company believes it will have adequate credit facilities and access to the capital markets, if necessary, during 2022 and 2023, to fund anticipated construction and acquisition expenditures.

Liquidity and Capital Resources

Cash

The Company manages its cash through a cash management account that is directly connected to its line of credit. Excess cash generated automatically pays down outstanding borrowings under the line of credit arrangement. If there are no outstanding borrowings, the cash is used as an earnings credit to reduce banking fees. Likewise, if additional funds are needed beyond what is generated internally for payroll, to pay suppliers, to fund capital expenditures, or to pay debt service, funds are automatically borrowed under the line of credit. As of December 31, 2021, the Company borrowed \$29,320 under its line of credit and incurred a cash overdraft on its cash management account of \$1,746, which was recorded in accounts payable. The cash management facility connected to the line of credit is expected to provide the necessary liquidity and funding for the Company's operations, capital expenditures, and acquisitions.

Restricted Cash

At December 31, 2020, the Company held \$5,000 in restricted cash which was the bid deposit for a potential acquisition which became unrestricted in the first quarter of 2021.

Accounts Receivable

The accounts receivable balance tends to follow the change in revenues but is also affected by the timeliness of payments by customers and the level of the reserve for doubtful accounts. In 2021, a strengthening in the timeliness of payments resulted in a decrease in accounts receivable – customers. A reserve is maintained at a level considered adequate to provide for losses that can be reasonably anticipated based on inactive accounts with outstanding balances. Management periodically evaluates the adequacy of the reserve based on past experience, agings of the receivables, adverse situations that may affect a customer’s ability to pay, current economic conditions, and other relevant factors. During 2021, management’s assessment included consideration of the COVID-19 pandemic along with past trends during times of economic instability and regulations from the PPUC regarding customer collections, including the aging of balances in payment agreements, and determined an increase in its allowance for doubtful accounts was warranted. If the status of these factors deteriorates, the Company may incur additional expenses for uncollectible accounts and experience a reduction in its internally-generated funds.

Internally-generated Funds

The amount of internally-generated funds available for operations and construction depends on the Company’s ability to obtain timely and adequate rate relief, changes in regulations, customers’ water usage, weather conditions, customer growth and controlled expenses. In 2021, the Company generated \$22,959 internally as compared to \$20,235 in 2020. The increase from 2020 was primarily due to higher net income and lower income taxes paid.

Credit Lines

Historically, the Company has borrowed under its lines of credit before refinancing with long-term debt or equity capital. As of December 31, 2021, the Company maintained an unsecured line of credit in the amount of \$50,000 at an interest rate of LIBOR plus 1.05% with an unused commitment fee and an interest rate floor which matures September 2023. The Company had \$29,320 in outstanding borrowings under its line of credit as of December 31, 2021. The interest rate on line of credit borrowings as of December 31, 2021 was 1.30%. The Company expects to renew this line of credit as it matures under similar terms and conditions.

The Company has taken steps to manage the risk of reduced credit availability. It has established a committed line of credit with a 2-year revolving maturity that cannot be called on demand. There is no guarantee that the Company will be able to obtain sufficient lines of credit with favorable terms in the future. If the Company is unable to obtain sufficient lines of credit or to refinance its line of credit borrowings with long-term debt or equity, when necessary, it may have to eliminate or postpone capital expenditures. Management believes the Company will have adequate capacity under its current line of credit to meet financing needs throughout 2022.

Long-term Debt

The Company’s loan agreements contain various covenants and restrictions. Management believes it is currently in compliance with all of these restrictions. See Note 6 to the Company’s financial statements included herein for additional information regarding these restrictions.

The Company’s total long-term debt as a percentage of the total capitalization, defined as total common stockholders’ equity plus total long-term debt, was 49.4% as of December 31, 2021, compared with 46.9% as of December 31, 2020. Based on the debt percentage approaching fifty percent, the Company is considering issuing additional equity in 2022. A debt to total capitalization ratio between forty-six and fifty percent has historically been acceptable to the PPUC in rate filings. See Note 6 to the Company’s financial statements included herein for the details of its long-term debt outstanding as of December 31, 2021.

The variable rate line of credit and the interest rate swap of the Company use the London Interbank Offering Rate (“LIBOR”) as a benchmark for establishing the rates. The United Kingdom’s Financial Conduct Authority (UK FCA), which regulates LIBOR, has previously announced that it intends to stop encouraging or compelling banks to submit rates for the calculation of LIBOR rates after 2021. On January 4, 2022, the UK FCA announced that certain dollar-denominated LIBOR settings, including the 1-month setting used by the Company’s variable line of credit and interest rate swap, would be calculated through June 30, 2023. This indicates that the continuation of LIBOR on the current basis is not guaranteed after that date and, based on the foregoing, it appears likely that LIBOR will be discontinued or modified. The Company’s line of credit agreement explicitly states that another index may be used if LIBOR is discontinued or otherwise unavailable. The Company believes that it is implicit in its other agreements that a successor rate to LIBOR may be used. The Company is not yet aware what successor rate will be used and therefore cannot estimate the impact to the Company’s financial position, results of operations and cash flows, but it could include an increase in the cost of the variable rate indebtedness.

Income Taxes, Deferred Income Taxes and Uncertain Tax Positions

The 2017 Tax Act, among other things, reduces the federal statutory corporate tax rate for tax years beginning in 2018 from 34% to 21%, treats customers’ advances for construction and contributions in aid of construction as taxable income, eliminates certain deductions, and eliminates bonus depreciation on qualified water and wastewater property. In November 2021, the Infrastructure Investment and Jobs Act of 2021, or 2021 Infrastructure Act, repealed the tax treatment of customers’ advances for construction and contributions in aid of construction made after December 31, 2020.

The Company filed for a change in accounting method under the IRS TPR effective in 2014. Under the change in accounting method, the Company is permitted to deduct the costs of certain asset improvements that were previously being capitalized and depreciated for tax purposes as an expense on its income tax return. As a result of the ongoing deduction, the net income tax benefits of \$2,361 and \$1,720 for the years ended December 31, 2021 and 2020, respectively, reduced income tax expense and flowed through to net income. The ongoing deduction results in a reduction in the effective income tax rate, a net reduction in income tax expense, and a reduction in the amount of income taxes currently payable. It also results in increases to deferred tax liabilities and regulatory assets representing the appropriate book and tax basis difference on capital additions. The Company expects to continue to expense these asset improvements in the future. The Company was permitted to make this deduction for prior years. As a result of the catch-up deduction, income tax benefits of \$3,887 were deferred as a regulatory liability. After receiving approval from the PPUC in its most recent rate order, the Company began to recognize the catch-up deduction, recorded as a regulatory liability, over 15 years beginning March 1, 2019. As a result, the Company recognized \$259 in income taxes during each of the years ended December 31, 2021 and 2020, respectively.

The Company’s effective tax rate will largely be determined by the level of eligible asset improvements expensed for tax purposes that would have been capitalized for tax purposes prior to the implementation of the TPR.

The Company has a substantial deferred income tax asset primarily due to the excess accumulated deferred income taxes on accelerated depreciation from the 2017 Tax Act and the differences between the book and tax balances of the customers’ advances for construction and contributions in aid of construction and deferred compensation plans. The Company does not believe a valuation allowance is required due to the expected generation of future taxable income during the periods in which those temporary differences become deductible.

The Company has seen an increase in its deferred income tax liability amounts primarily as a result of the accelerated depreciation deduction available for federal tax purposes which creates differences between book and tax depreciation expense. The Company expects this trend to continue as it makes significant investments in capital expenditures subject to accelerated depreciation or TPR.

The Company has determined there are no uncertain tax positions that require recognition as of December 31, 2021. See Note 14 to the Company’s financial statements included herein for additional details regarding income taxes.

Common Stock

Common stockholders' equity as a percent of the total capitalization was 50.6% as of December 31, 2021, compared with 53.1% as of December 31, 2020. The ratio decreased in 2021 due to higher debt primarily from a wastewater system acquisition and increased capital expenditures. It is the Company's intent to target a ratio between fifty and fifty-four percent. Based on the percentage approaching fifty percent, the Company is considering issuing additional equity in 2022.

The Company has an effective "shelf" Registration Statement on Form S-3 on file with the Securities and Exchange Commission, pursuant to which the Company may offer an aggregate remaining amount of up to \$50,000 of its common stock or debt securities subject to market conditions at the time of any such offering.

Credit Rating

On October 8, 2021, Standard & Poor's affirmed the Company's credit rating at A-, with a stable outlook and adequate liquidity. The Company's ability to maintain its credit rating depends, among other things, on adequate and timely rate relief, which it has been successful in obtaining, its ability to fund capital expenditures in a balanced manner using both debt and equity and its ability to generate cash flow. In 2022, the Company's objectives are to continue to maximize its funds provided by operations and maintain a strong capital structure in order to be able to attract capital.

Physical and Cyber Security

The Company maintains security measures at its facilities, and collaborates with federal, state, and local authorities, and industry trade associations regarding information on possible threats and security measures for water and wastewater utility operations. The costs incurred are expected to be recoverable in water and wastewater rates and are not expected to have a material impact on its business, financial condition, or results of operations.

The Company relies on information technology systems in connection with the operation of the business, especially with respect to customer service, billing, accounting, and in some cases, the monitoring and operation of treatment, storage, and pumping facilities. In addition, the Company relies on these systems to track utility assets and to manage maintenance and construction projects, materials and supplies, and human resource functions. The information technology systems may be vulnerable to damage or interruption from cyber security attacks or other cyber-related events, including, but not limited to, power loss, computer systems failures, internet, telecommunications or data network failures, physical and electronic loss of data, computer viruses, intentional security breaches, hacking, denial of service actions, misappropriation of data, and similar events. In some cases, administration of certain functions may be outsourced to third-party service providers that could also be targets of cyber security attacks. A loss of these systems, or major problems with the operation of these systems, could harm the business, financial condition, and results of operations of the Company through the loss or compromise of customer, financial, employee, or operational data, disruption of billing, collections or normal field service activities, disruption of electronic monitoring and control of operational systems, and delays in financial reporting and other normal management functions.

Possible impacts associated with a cyber security attack or other events may include remediation costs related to lost, stolen, or compromised data, repairs to data processing systems, increased cyber security protection costs, adverse effects on our compliance with regulatory and environmental laws and regulation, including standards for drinking water, litigation, and reputational damage.

The Company has implemented processes, procedures, and controls to prevent or limit the effect of these possible events and maintains insurance to help defray costs associated with cyber security attacks. The Company has not experienced a material impact on business or operations from these attacks. Although the Company does not believe its systems are at a materially greater risk of cyber security attacks than other similar organizations and despite the implementation of robust security measures, the Company cannot provide assurance that the insurance will fully cover the costs of a cyber security event, and its robust security measures do not guarantee that reputation and financial results will not be adversely affected by such an incident.

Environmental Matters

The Company entered into a consent order agreement with the Pennsylvania Department of Environmental Protection in December 2016 after the Company determined it exceeded the action level for lead as established by the Lead and Copper Rule, or LCR, issued by the U.S. Environmental Protection Agency. The Company did not have an exceedance in any subsequent compliance test. Under the agreement, the Company successfully completed its commitment to exceed the LCR replacement schedule by replacing all the known company-owned lead service lines within four years from the agreement. Any additional company-owned lead service lines that are discovered will be replaced and included in utility plant but are not expected to have a material impact on the financial position of the Company.

The Company was granted approval by the PPUC to modify its tariff to include the cost of the annual replacement of up to 400 lead customer-owned service lines over nine years from the agreement. The tariff modification allows the Company to replace customer-owned service lines at its own initial cost. The Company will record the costs as a regulatory asset to be recovered in future base rates to customers, over a four-year period. The cost for the customer-owned lead service line replacements was approximately \$1,351 and \$1,204 through December 31, 2021 and 2020, respectively, and is included as a regulatory asset. Based on its experience, the Company estimates that lead customer-owned service lines replacements will cost \$1,400. This estimate is subject to adjustment as more facts become available.

Dividends

During 2021, the Company's dividend payout ratios relative to net income and net cash provided by operating activities were 58.3% and 42.7%, respectively. During 2020, the Company's dividend payout ratios relative to net income and net cash provided by operating activities were 57.2% and 46.4%, respectively. During the fourth quarter of 2021, the Board of Directors increased the dividend by 4.00% from \$0.1874 per share to \$0.1949 per share per quarter.

The Company's Board of Directors declared a dividend in the amount of \$0.1949 per share at its January 2022 meeting. The dividend is payable on April 14, 2022 to shareholders of record as of February 28, 2022. While the Company expects to maintain this dividend amount in 2022, future dividends will be dependent upon the Company's earnings, financial condition, capital demands and other factors and will be determined by the Company's Board of Directors. See Note 6 to the Company's financial statements included herein for restrictions on dividend payments.

Inflation

The Company is affected by inflation, most notably by the continually increasing costs incurred to maintain and expand its service capacity. The cumulative effect of inflation results in significantly higher facility replacement costs which must be recovered from future cash flows. The ability of the Company to recover this increased investment in facilities is dependent upon future rate increases, which are subject to approval by the PPUC. The Company can provide no assurances that its rate increases will be approved by the PPUC; and, if approved, the Company cannot guarantee that these rate increases will be granted in a timely or sufficient manner to cover the investments and expenses for which the rate increase was sought.

Critical Accounting Estimates

The methods, estimates, and judgments the Company used in applying its accounting policies have a significant impact on the results reported in its financial statements. The Company's accounting policies require management to make subjective judgments because of the need to make estimates of matters that are inherently uncertain. The Company's most critical accounting estimates include: regulatory assets and liabilities, revenue recognition, accounting for its pension plans, and income taxes.

Regulatory Assets and Liabilities

Generally accepted accounting principles define accounting standards for companies whose rates are established by or are subject to approval by an independent third-party regulator. In accordance with the accounting standards, the Company defers costs and credits on its balance sheet as regulatory assets and liabilities when it is probable that these costs and credits will be recognized in the rate-making process in a period different from when the costs and credits were incurred. These deferred amounts are then recognized in the statement of income in the period in which they are reflected in customer rates. If the Company later finds that these assets and liabilities cannot be included in rate-making, they are adjusted appropriately. See Note 1 for additional details regarding regulatory assets and liabilities.

Revenue Recognition

Operating revenues include amounts billed to metered water and certain wastewater customers on a cycle basis and unbilled amounts based on both actual and estimated usage from the latest meter reading to the end of the accounting period. Estimates are based on average daily usage for those particular customers. The unbilled revenue amount is recorded as a current asset on the balance sheet. Actual results could differ from these estimates and would result in operating revenues being adjusted in the period in which the actual usage is known. Based on historical experience, the Company believes its estimate of unbilled revenues is reasonable.

Pension Accounting

Accounting for defined benefit pension plans requires estimates of future compensation increases, mortality, the discount rate, and expected return on plan assets as well as other variables. These variables are reviewed annually with the Company's pension actuary. The Company used compensation increases of 2.5% to 3.0% in 2020 and 2021.

The Company adopted a new mortality table in 2019, the Pri-2012, using the white collar table for the administrative and general plan and the blue collar table for the union plan. In 2021, the Company adopted the MP-2021 mortality improvement scale, which slightly increased the life expectancy of pension plan participants, resulting in a slight increase to the pension benefit obligation, and ultimately, a decrease in the Company's funded status of the plans.

The Company selected its December 31, 2021 and 2020 discount rates based on the FTSE Pension Liability Index. This index uses spot rates for durations out to 30 years and matches them to expected disbursements from the plan over the long term. The Company believes this index most appropriately matches its pension obligations. The present values of the Company's future pension obligations were determined using a discount rate of 2.65% at December 31, 2021 and 2.30% at December 31, 2020.

Adopting a new mortality table that represents a change in life expectancy and choosing a different discount rate normally changes the amount of pension expense and the corresponding liability. In the case of the Company, these items change its liability, but do not have an impact on its pension expense. The PPUC, in a previous rate settlement, agreed to grant recovery of the Company's contribution to the pension plans in customer rates. As a result, under the accounting standards regarding rate-regulated activities, expense in excess of the Company's pension plan contribution can be deferred as a regulatory asset and expensed as contributions are made to the plans and are recovered in customer rates. Therefore, these changes affect regulatory assets rather than pension expense.

The Company's estimate of the expected return on plan assets is primarily based on the historic returns and projected future returns of the asset classes represented in its plans. The target allocation of pension assets is 50% to 70% equity securities, 30% to 50% fixed income securities, and 0% to 10% cash reserves. The Company used 6.50% as its expected rate of return in 2020 and 2021. A decrease in the expected pension return would normally cause an increase in pension expense; however due to the aforementioned rate settlement, the Company's expense would continue to be equal to its contributions to the plans. The change would instead be recorded in regulatory assets.

Lower discount rates and underperformance of assets could cause future required contributions and expense to increase substantially. If this were to happen, the Company would have to consider changes to its pension plan benefits and possibly request additional recovery of expenses through increased rates charged to customers. See Note 11 to the Company's financial statements included herein for additional details regarding the pension plans.

Income Taxes

The Company estimates the amount of income tax payable or refundable for the current year and the deferred income tax liabilities and assets that results from estimating temporary differences resulting from the treatment of certain items, such as depreciation, for tax and financial statement reporting. Generally, these differences result in the recognition of a deferred tax asset or liability on the balance sheet and require the Company to make judgments regarding the probability of the ultimate tax impact of the various transactions entered into. Based on these judgments, it may require tax reserves or valuation allowances on deferred tax assets to reflect the expected realization of future tax benefits. The Company believes its determination of what qualifies as a repair expense tax deduction versus a capital cost as it relates to the IRS TPR ongoing and catch-up deductions is consistent with the regulations. The Company also believes it has appropriately applied the provisions of the 2017 Tax Act and the 2021 Infrastructure Act including properly applying the accounting standards related to these acts. Actual income taxes could vary from these estimates and changes in these estimates could increase income tax expense in the period that these changes in estimates occur.

Off-Balance Sheet Transactions

The Company does not use off-balance sheet transactions, arrangements or obligations that may have a material current or future effect on financial condition, results of operations, liquidity, capital expenditures, capital resources or significant components of revenues or expenses. The Company does not use securitization of receivables or unconsolidated entities. For risk management purposes, the Company uses a derivative financial instrument, an interest rate swap agreement discussed in Note 7 to the financial statements included herein. The Company does not engage in trading or other risk management activities, does not use other derivative financial instruments for any purpose, has no material lease obligations, no guarantees and does not have material transactions involving related parties.

Impact of Recent Accounting Pronouncements

There are currently no recent accounting pronouncements that are expected to have a material impact to the Company's financial statements.

Item 7A. Quantitative and Qualitative Disclosures About Market Risk.

Not applicable.

Item 8. Financial Statements.

Report of Independent Registered Public Accounting Firm

To the Stockholders and the Board of Directors of
The York Water Company

Opinion on the Financial Statements

We have audited the accompanying balance sheets of The York Water Company (the "Company") as of December 31, 2021 and 2020, the related statements of income, common stockholders' equity, and cash flows for the years then ended and the related notes and financial statement schedule listed in Item 15(a)2 (collectively referred to as the "financial statements"). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2021 and 2020, and the results of its operations and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

The Company's management is responsible for these financial statements. Our responsibility is to express an opinion on the Company's financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) ("PCAOB") and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audits we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion.

Our audits of the financial statements included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion.

Critical Audit Matters

Critical audit matters are matters arising from the current period audit of the financial statements that were communicated or required to be communicated to the audit committee and that: (1) relate to accounts or disclosures that are material to the financial statements and (2) involved our especially challenging, subjective, or complex judgments. We determined that there are no critical audit matters.

/s/ Baker Tilly US, LLP

We have served as the Company's auditor since 2003.

York, Pennsylvania
March 8, 2022

THE YORK WATER COMPANY

Balance Sheets (In thousands of dollars, except per share amounts)

	Dec. 31, 2021	Dec. 31, 2020
ASSETS		
UTILITY PLANT, at original cost	\$ 485,750	\$ 438,670
Plant acquisition adjustments	(3,637)	(3,707)
Accumulated depreciation	<u>(99,204)</u>	<u>(91,340)</u>
Net utility plant	<u>382,909</u>	<u>343,623</u>
OTHER PHYSICAL PROPERTY, net of accumulated depreciation of \$483 in 2021 and \$458 in 2020	 <u>717</u>	 <u>742</u>
CURRENT ASSETS:		
Cash and cash equivalents	1	2
Restricted cash	-	5,000
Accounts receivable, net of reserves of \$855 in 2021 and \$655 in 2020	4,634	5,184
Unbilled revenues	2,784	2,847
Recoverable income taxes	894	721
Materials and supplies inventories, at cost	1,917	1,010
Prepaid expenses	<u>1,032</u>	<u>1,526</u>
Total current assets	<u>11,262</u>	<u>16,290</u>
OTHER LONG-TERM ASSETS:		
Prepaid pension cost	14,054	2,209
Note receivable	255	255
Deferred regulatory assets	45,280	39,893
Other assets	<u>4,376</u>	<u>3,945</u>
Total other long-term assets	<u>63,965</u>	<u>46,302</u>
Total Assets	 <u>\$ 458,853</u>	 <u>\$ 406,957</u>

The accompanying notes are an integral part of these statements.

THE YORK WATER COMPANY

Balance Sheets (In thousands of dollars, except per share amounts)

	Dec. 31, 2021	Dec. 31, 2020
STOCKHOLDERS' EQUITY AND LIABILITIES		
COMMON STOCKHOLDERS' EQUITY:		
Common stock, no par value, authorized 46,500,000 shares, issued and outstanding 13,112,948 shares in 2021 and 13,060,817 shares in 2020	\$ 88,230	\$ 85,935
Retained earnings	<u>64,392</u>	<u>57,317</u>
Total common stockholders' equity	<u>152,622</u>	<u>143,252</u>
PREFERRED STOCK, authorized 500,000 shares, no shares issued	-	-
LONG-TERM DEBT, excluding current portion	<u>138,869</u>	<u>123,573</u>
COMMITMENTS	-	-
CURRENT LIABILITIES:		
Current portion of long-term debt	7,500	-
Accounts payable	6,712	6,540
Dividends payable	2,293	2,192
Accrued compensation and benefits	1,575	1,417
Accrued interest	959	959
Deferred regulatory liabilities	607	525
Other accrued expenses	<u>440</u>	<u>360</u>
Total current liabilities	<u>20,086</u>	<u>11,993</u>
DEFERRED CREDITS:		
Customers' advances for construction	12,820	10,326
Deferred income taxes	49,590	43,538
Deferred employee benefits	4,530	4,793
Deferred regulatory liabilities	36,374	25,444
Other deferred credits	<u>2,086</u>	<u>2,731</u>
Total deferred credits	<u>105,400</u>	<u>86,832</u>
Contributions in aid of construction	<u>41,876</u>	<u>41,307</u>
Total Stockholders' Equity and Liabilities	<u><u>\$ 458,853</u></u>	<u><u>\$ 406,957</u></u>

The accompanying notes are an integral part of these statements.

THE YORK WATER COMPANY

Statements of Income (In thousands of dollars, except per share amounts)

	Year Ended December 31	
	2021	2020
OPERATING REVENUES	\$ 55,119	\$ 53,852
OPERATING EXPENSES:		
Operation and maintenance	11,822	10,781
Administrative and general	9,754	9,258
Depreciation and amortization	8,859	8,177
Taxes other than income taxes	1,288	1,205
	31,723	29,421
Operating income	23,396	24,431
OTHER INCOME (EXPENSES):		
Interest on debt	(4,926)	(4,707)
Allowance for funds used during construction	1,221	530
Other pension costs	(1,214)	(1,362)
Gain on life insurance	-	515
Other income (expenses), net	(373)	(791)
	(5,292)	(5,815)
Income before income taxes	18,104	18,616
Income taxes	1,120	2,018
	16,984	16,598
Net Income	\$ 16,984	\$ 16,598
Basic Earnings Per Share	\$ 1.30	\$ 1.27
Diluted Earnings Per Share	\$ 1.30	\$ 1.27

The accompanying notes are an integral part of these statements.

THE YORK WATER COMPANY

Statements of Common Stockholders' Equity
(In thousands of dollars, except per share amounts)
For the Years Ended December 31, 2021 and 2020

	Common Stock Shares	Common Stock Amount	Retained Earnings	Total
Balance, December 31, 2019	13,014,898	\$ 83,976	\$ 50,209	\$ 134,185
Net income	-	-	16,598	16,598
Cash dividends declared, \$0.7280 per share	-	-	(9,490)	(9,490)
Issuance of common stock under dividend reinvestment, direct stock and employee stock purchase plans	41,088	1,805	-	1,805
Stock-based compensation	4,831	154	-	154
Balance, December 31, 2020	<u>13,060,817</u>	<u>85,935</u>	<u>57,317</u>	<u>143,252</u>
Net income	-	-	16,984	16,984
Cash dividends declared, \$0.7571 per share	-	-	(9,909)	(9,909)
Issuance of common stock under dividend reinvestment, direct stock and employee stock purchase plans	45,961	2,082	-	2,082
Stock-based compensation	6,170	213	-	213
Balance, December 31, 2021	<u><u>13,112,948</u></u>	<u><u>\$ 88,230</u></u>	<u><u>\$ 64,392</u></u>	<u><u>\$ 152,622</u></u>

The accompanying notes are an integral part of these statements.

THE YORK WATER COMPANY

Statements of Cash Flows
(In thousands of dollars, except per share amounts)

	Year Ended December 31	
	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income	\$ 16,984	\$ 16,598
Adjustments to reconcile net income to net cash provided by operating activities:		
Gain on life insurance	-	(515)
Depreciation and amortization	8,859	8,177
Stock-based compensation	213	154
Increase in deferred income taxes	164	88
Other	15	552
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable and unbilled revenues	235	(1,948)
Increase in recoverable income taxes	(173)	(174)
Increase in materials and supplies, prepaid expenses, prepaid pension cost, regulatory and other assets	(8,508)	(8,205)
Increase in accounts payable, accrued compensation and benefits, accrued expenses, deferred employee benefits, regulatory liabilities, and other deferred credits	5,170	5,463
Increase in accrued interest	-	45
Net cash provided by operating activities	22,959	20,235
CASH FLOWS FROM INVESTING ACTIVITIES:		
Utility plant additions, including debt portion of allowance for funds used during construction of \$682 in 2021 and \$296 in 2020	(34,409)	(32,123)
Acquisitions of wastewater systems	(11,991)	(1,176)
Cash received from surrender of life insurance policies	-	672
Net cash used in investing activities	(46,400)	(32,627)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Customers' advances for construction and contributions in aid of construction	3,989	3,155
Repayments of customer advances	(926)	(419)
Proceeds of long-term debt issues	60,269	62,156
Debt issuance costs	-	(162)
Repayments of long-term debt	(37,649)	(39,628)
Changes in cash overdraft position	483	(121)
Issuance of common stock	2,082	1,805
Dividends paid	(9,808)	(9,394)
Net cash provided by financing activities	18,440	17,392
Net change in cash, cash equivalents, and restricted cash	(5,001)	5,000
Cash, cash equivalents, and restricted cash at beginning of period	5,002	2
Cash, cash equivalents, and restricted cash at end of period	\$ 1	\$ 5,002
Supplemental disclosures of cash flow information:		
Cash paid during the period for:		
Interest, net of amounts capitalized	\$ 4,056	\$ 4,180
Income taxes	714	2,429
Supplemental disclosure of non-cash investing and financing activities:		
Accounts payable includes \$2,572 in 2021 and \$3,022 in 2020 for the construction of utility plant.		
Contributions in aid of construction includes \$1,024 in 2020 recorded as part of the Felton Borough acquisition.		
Reconciliation of cash, cash equivalents, and restricted cash reported in the Balance Sheets		
Cash and cash equivalents	1	2
Restricted cash	-	5,000
Cash, cash equivalents, and restricted cash shown in the statement of cash flows	\$ 1	\$ 5,002

The accompanying notes are an integral part of these statements.

Notes to Financial Statements

(In thousands of dollars, except per share amounts)

1. Significant Accounting Policies

The primary business of The York Water Company, or the Company, is to impound, purify and distribute water. The Company also owns and operates three wastewater collection systems and five wastewater collection and treatment systems. The Company operates within its franchised territory located in three counties within south-central Pennsylvania and is subject to regulation by the Pennsylvania Public Utility Commission, or PPUC.

The following summarizes the significant accounting policies employed by The York Water Company.

Utility Plant and Depreciation

The cost of additions includes contracted cost, direct labor and fringe benefits, materials, overhead and, for certain utility plant, allowance for funds used during construction. In accordance with regulatory accounting requirements, water and wastewater systems acquired are recorded at estimated original cost of utility plant when first devoted to utility service and the applicable depreciation is recorded to accumulated depreciation. The difference between the estimated original cost less applicable accumulated depreciation, and the purchase price and acquisition costs, is recorded as an acquisition adjustment within utility plant as permitted by the PPUC. At December 31, 2021 and 2020, utility plant includes a net credit acquisition adjustment of \$3,637 and \$3,707, respectively. For those amounts approved by the PPUC, the net acquisition adjustment is being amortized over the remaining life of the respective assets. Certain amounts are still awaiting approval from the PPUC before amortization will commence. Amortization amounted to \$67 for each of the years ended December 31, 2021 and 2020.

Upon normal retirement of depreciable property, the estimated or actual cost of the asset is credited to the utility plant account, and such amounts, together with the cost of removal less salvage value, are charged to the reserve for depreciation. To the extent the Company recovers cost of removal or other retirement costs through rates after the retirement costs are incurred, a regulatory asset is reported. Gains or losses from abnormal retirements are reflected in income currently.

The straight-line remaining life method is used to compute depreciation on utility plant cost, exclusive of land and land rights. Annual provisions for depreciation of transportation and mechanical equipment included in utility plant are computed on a straight-line basis over the estimated service lives. Such provisions are charged to clearing accounts and apportioned therefrom to operating expenses and other accounts in accordance with the Uniform System of Accounts as prescribed by the PPUC.

The Company charges to maintenance expense the cost of repairs and replacements and renewals of minor items of property. Maintenance of transportation equipment is charged to clearing accounts and apportioned therefrom in a manner similar to depreciation. The cost of replacements, renewals, and betterments of units of property is capitalized to the utility plant accounts.

The following remaining lives are used for financial reporting purposes:

Utility Plant Asset Category	December 31		Approximate range of remaining lives
	2021	2020	
Mains and accessories	\$242,160	\$212,164	11 – 85 years
Services, meters, and hydrants	87,164	80,590	17 – 51 years
Operations structures, reservoirs, and water tanks	73,462	65,617	9 – 57 years
Pumping and treatment equipment	37,209	34,163	5 – 30 years
Office, transportation, and operating equipment	16,856	15,520	2 – 21 years
Land and other non-depreciable assets	3,714	3,478	-
Utility plant in service	460,565	411,532	
Construction work in progress	25,185	27,138	-
Total Utility Plant	<u>\$485,750</u>	<u>\$438,670</u>	

The effective rate of depreciation was 2.33% in 2021 and 2020, on average utility plant, net of customers' advances and contributions. Larger depreciation provisions resulting from allowable accelerated methods are deducted for tax purposes.

Cash and Cash Equivalents

For the purposes of the statements of cash flows, the Company considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents except for those instruments earmarked to fund construction expenditures or repay long-term debt.

The Company periodically maintains cash balances in major financial institutions in excess of the federally insured limit by the Federal Deposit Insurance Corporation (FDIC). The Company has not experienced any losses and believes it is not exposed to any significant credit risk on cash and cash equivalents.

Restricted Cash

The Company considers any cash account that it cannot access on demand due to contractual or legal reasons to be restricted cash.

At December 31, 2021, the Company held no restricted cash. At December 31, 2020, the Company held \$5,000 in restricted cash which was a bid deposit held in escrow for a potential acquisition.

Accounts Receivable

Accounts receivable are stated at outstanding balances, less a reserve for doubtful accounts. The reserve for doubtful accounts is established through provisions charged against income. Accounts deemed to be uncollectible are charged against the reserve and subsequent recoveries, if any, are credited to the reserve. The reserve for doubtful accounts is maintained at a level considered adequate to provide for losses that can be reasonably anticipated. Management's periodic evaluation of the adequacy of the reserve is based on past experience, agings of the receivables, adverse situations that may affect a customer's ability to pay, current economic conditions, and other relevant factors. This evaluation is inherently subjective. Unpaid balances remaining after the stated payment terms are considered past due.

Materials and Supplies Inventories

Materials and supplies inventories are stated at cost. Costs are determined using the average cost method.

Note Receivable

Note receivable is recorded at cost and represents amounts due from a municipality for construction of water mains in their municipality. Management, considering current information and events regarding the borrowers' ability to repay their obligations, considers a note to be impaired when it is probable that the Company will be unable to collect all amounts due according to the contractual terms of the note agreement. When a note is considered to be impaired, the carrying value of the note is written down. The amount of the impairment is measured based on the present value of expected future cash flows discounted at the note's effective interest rate.

Regulatory Assets and Liabilities

The Company is subject to the provisions of generally accepted accounting principles regarding rate-regulated entities. The accounting standards provide for the recognition of regulatory assets and liabilities as allowed by regulators for costs or credits that are reflected in current customer rates or are considered probable of being included in future rates. The regulatory assets or liabilities are then relieved as the cost or credit is reflected in rates. Regulatory assets represent costs that are expected to be fully recovered from customers in future rates while regulatory liabilities represent amounts that are expected to be refunded to customers in future rates. These deferred costs have been excluded from the Company's rate base and, therefore, no return is being earned on the unamortized balances.

Regulatory assets and liabilities are comprised of the following:

	December 31		Remaining Recovery Periods
	2021	2020	
<u>Assets</u>			
Income taxes	\$33,255	\$28,200	Various
Unrealized swap losses	2,054	2,700	1 – 8 years
Utility plant retirement costs	7,245	5,968	5 years
Customer-owned lead service line replacements	1,161	1,081	Various
Income taxes on customers' advances for construction and contributions in aid of construction	1,545	1,815	Various
Service life study expenses	3	8	1 year
Rate case filing expenses	17	121	1 year
	<u>\$45,280</u>	<u>\$39,893</u>	
<u>Liabilities</u>			
Excess accumulated deferred income taxes on accelerated depreciation	\$13,644	\$13,826	Various
Postretirement benefits	11,870	25	Not yet known
Income taxes	8,314	8,706	Various
IRS TPR catch-up deduction	3,153	3,412	12 years
	<u>\$36,981</u>	<u>\$25,969</u>	

The regulatory asset for income taxes includes (a) deferred state income taxes related primarily to differences between book and tax depreciation expense, (b) deferred income taxes related to the differences that arise between specific asset improvement costs capitalized for book purposes and deducted as a repair expense for tax purposes, and (c) deferred income taxes associated with the gross-up of revenues related to the differences. These assets are recognized for ratemaking purposes on a cash or flow-through basis and will be recovered in rates as they reverse.

The Company uses regulatory accounting treatment to defer the mark-to-market unrealized gains and losses on its interest rate swap to reflect that the gain or loss is included in the ratemaking formula when the transaction actually settles. The value of the swap as of the balance sheet date is recorded as part of other deferred credits. Realized gains or losses on the swap will be recorded as interest expense in the statement of income over its remaining term of 8 years.

Utility plant retirement costs represents costs already incurred for the removal of assets, which are expected to be recovered over a five-year period in rates, through depreciation expense.

The Company was granted approval by the PPUC to modify its tariff to replace lead customer-owned service lines that are discovered when the Company replaces its lead service lines over the remaining three years, and to include the cost of the annual replacement of up to 400 lead customer-owned service lines whenever they are discovered, regardless of the material used for the company-owned service line over nine years. The tariff modification allows the Company to replace customer-owned service lines at its own initial cost and record the costs as a regulatory asset to be recovered in future base rates to customers. The recovery period was established in the most recent rate order at four years beginning March 1, 2019. The recovery period for the customer-owned lead service line replacements completed subsequent to the most recent rate order will begin after the next rate order.

Service life study and rate case filing expenses are deferred and amortized over their remaining life of one year.

Pursuant to the Tax Cuts and Jobs Act of 2017, or 2017 Tax Act, customers' advances for construction and contributions in aid of construction are considered taxable income. The Company's tariff allows the Company to record these income taxes for inclusion in rate base. This asset is recognized for ratemaking purposes on a cash or flow-through basis and will be recovered in rates as it reverses. In November 2021, the Infrastructure Investment and Jobs Act of 2021, or 2021 Infrastructure Act, repealed the tax treatment of customers' advances for construction and contributions in aid of construction made after December 31, 2020.

Under normalization rules applicable to public utility property included in the 2017 Tax Act, the excess accumulated deferred income taxes on accelerated depreciation from lowering of the enacted federal statutory corporate tax rate is recorded as a regulatory liability. The benefit will be given back to customers in rates over the remaining regulatory life of the property.

The regulatory liability for income taxes includes deferred taxes related to excess accumulated deferred income taxes on accelerated depreciation, other postretirement benefits, customers' advances for construction and contributions in aid of construction, and bad debts, as well as deferred investment tax credits. These liabilities will be given back to customers in rates, as tax deductions occur over the next 1 to 50 years.

The regulatory liability for the Internal Revenue Service, or IRS, tangible property regulations, or TPR, catch-up deduction represents the tax benefits realized on the Company's 2014 income tax return for qualifying capital expenditures made prior to 2014. The period over which it will be given back to customers in rates was established in the most recent rate order at 15 years beginning March 1, 2019.

Postretirement benefits include the difference between contributions and deferred pension expense and the overfunded status of the pension plans. The overfunded status represents the difference between the projected benefit obligation and the fair market value of the assets. This liability will change in future years based on the amount of contributions made and market returns. The liability will be given back to customers in rates over some period determined by the PPUC in a future rate filing.

Other Assets

Other assets consist mainly of the cash value of life insurance policies held as an investment by the Company for reimbursement of costs and benefits associated with its supplemental retirement and deferred compensation programs.

Deferred Debt Expense

Deferred debt expense is amortized on a straight-line basis over the term of the related debt and is presented on the balance sheet as a direct reduction from long-term debt.

Customers' Advances for Construction

Customer advances are cash payments from developers, municipalities, customers, or builders for construction of utility plant, and are refundable upon completion of construction, as operating revenues are earned. If the Company loans funds for construction to the customer, the refund amount is credited to the note receivable rather than paid out in cash. After all refunds to which the customer is entitled are made, any remaining balance is transferred to contributions in aid of construction.

Contributions in Aid of Construction

Contributions in Aid of Construction is composed of (i) direct, non-refundable contributions from developers, customers, or builders for construction of water infrastructure and (ii) customer advances that have become non-refundable. Contributions in aid of construction are deducted from the Company's rate base, and therefore, no return is earned on property financed with contributions. The PPUC requires that contributions received remain on the Company's balance sheets indefinitely as a long-term liability.

Interest Rate Swap Agreement

The Company is exposed to certain risks relating to its ongoing business operations. The primary risk managed by using derivative instruments is interest rate risk. The Company utilizes an interest rate swap agreement to effectively convert its variable-rate debt to a fixed rate. Interest rate swaps are contracts in which a series of interest rate cash flows are exchanged over a prescribed period. The notional amount on which the interest payments are based is not exchanged. The Company has designated the interest rate swap agreement as a cash flow hedge, classified as a financial derivative used for non-trading activities.

The accounting standards regarding accounting for derivatives and hedging activities require companies to recognize all derivative instruments as either assets or liabilities at fair value on the balance sheets. In accordance with the standards, the interest rate swap is recorded on the balance sheets in other deferred credits at fair value.

The Company uses regulatory accounting treatment rather than hedge accounting to defer the unrealized gains and losses on its interest rate swap. These unrealized gains and losses are recorded as a regulatory asset. Based on current ratemaking treatment, the Company expects the gains and losses to be recognized in rates and in interest expense as the swap settlements occur. Swap settlements are recorded in the income statement with the hedged item as interest expense. Swap settlements resulted in the reclassification from regulatory assets to interest expense of \$372 in 2021 and \$342 in 2020. The overall swap result was a (gain) loss of \$(274) in 2021 and \$815 in 2020. During the twelve months ending December 31, 2022, the Company expects to reclassify \$342 (before tax) from regulatory assets to interest expense.

The interest rate swap will expire on October 1, 2029.

Stock-Based Compensation

The Company records compensation expense in the financial statements for stock-based awards based on the grant date fair value of those awards. Stock-based compensation expense is recognized over the requisite service periods of the awards on a straight-line basis, which is generally commensurate with the vesting term. Forfeitures are recognized as they occur.

Income Taxes

Certain income and expense items are accounted for in different time periods for financial reporting than for income tax reporting purposes.

Deferred income taxes are accounted for under the asset and liability method. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases and tax credit carryforwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. To the extent such income taxes increase or decrease future rates, an offsetting regulatory asset or liability has been recorded.

Investment tax credits have been deferred and are being amortized to income over the average estimated service lives of the related assets. As of December 31, 2021 and 2020, deferred investment tax credits amounted to \$463 and \$500, respectively.

The Company filed for a change in accounting method under the IRS TPR effective in 2014. Under the change in accounting method, the Company is permitted to deduct the costs of certain asset improvements that were previously being capitalized and depreciated for tax purposes as an expense on its income tax return. The Company was permitted to make this deduction for prior years (the “catch-up deduction”) and each year going forward, beginning with 2014 (the “ongoing deduction”). After receiving approval from the PPUC in its most recent rate order, the Company began to recognize the catch-up deduction, recorded as a regulatory liability, over 15 years beginning March 1, 2019. The ongoing deduction results in a reduction in the effective income tax rate, a net reduction in income tax expense, and a reduction in the amount of income taxes currently payable. The catch-up deduction resulted in a decrease in current income taxes payable and an increase to regulatory liabilities. Both the ongoing and catch-up deductions resulted in increases to deferred tax liabilities and regulatory assets representing the appropriate book and tax basis difference on capital additions.

The 2017 Tax Act, among other things, reduces the federal statutory corporate tax rate for tax years beginning in 2018 from 34% to 21%, treats customers' advances for construction and contributions in aid of construction as taxable income, eliminates certain deductions, and eliminates bonus depreciation on qualified water and wastewater property. This resulted in the remeasurement of the federal portion of the Company's deferred taxes as of December 31, 2017 to the 21% rate. The effect was recognized in income for the year ended December 31, 2017 for all deferred tax assets and liabilities except accelerated depreciation. Under normalization rules applicable to public utility property included in the 2017 Tax Act, the excess accumulated deferred income taxes on accelerated depreciation is recorded as a regulatory liability. The regulatory liability is a temporary difference, so a deferred tax asset is recorded including the gross-up of revenue necessary to return, in rates, the effect of the temporary difference. In November 2021, the 2021 Infrastructure Act repealed the tax treatment of customers' advances for construction and contributions in aid of construction made after December 31, 2020.

Allowance for Funds Used During Construction

Allowance for funds used during construction (AFUDC) represents the estimated cost of funds used for construction purposes during the period of construction. These costs are reflected as non-cash income during the construction period and as an addition to the cost of plant constructed. AFUDC includes the net cost of borrowed funds and a rate of return on other funds. The PPUC approved rate of 10.04% was applied for 2021 and 2020. AFUDC is recovered through water and wastewater rates as utility plant is depreciated.

Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. Acquisitions

On April 9, 2020, the Company completed the acquisition of the wastewater collection and treatment assets of Felton Borough in York County, Pennsylvania. The Company began operating the existing collection and treatment facilities on April 16, 2020. The acquisition resulted in the addition of approximately 130 wastewater customers with purchase price and acquisition costs of approximately \$914, which is more than the depreciated original cost of the assets net of contributions in aid of construction. The Company recorded an acquisition adjustment of \$295 and will seek approval from the PPUC to amortize the acquisition adjustment over the remaining life of the acquired assets. This acquisition is immaterial to Company results.

On September 14, 2020, the Company completed the acquisition of the wastewater collection and treatment assets and began operating the existing collection and treatment facilities of the Letterkenny Township Municipal Authority in Franklin County, Pennsylvania. The acquisition resulted in the addition of approximately 180 wastewater customers with purchase price and acquisition costs of approximately \$262 which is less than the depreciated original cost of the assets. The Company recorded a negative acquisition adjustment of \$751 and will seek approval from the PPUC to amortize the acquisition adjustment over the remaining life of the acquired assets. This acquisition is immaterial to Company results.

On December 30, 2021, the Company completed the acquisition of the wastewater collection assets of West Manheim Township in York County, Pennsylvania. The Company began operating the existing collection facilities on January 3, 2022. The acquisition resulted in the addition of approximately 1,800 wastewater customers with purchase price and acquisition costs of approximately \$11,991 which is more than the depreciated original cost of the assets. The Company recorded an acquisition adjustment of \$3 and will seek approval from the PPUC to expense the acquisition adjustment. This acquisition is immaterial to Company results.

3. Accounts Receivable and Contract Assets

Accounts receivable and contract assets are summarized in the following table:

	<u>As of</u> <u>Dec. 31, 2021</u>	<u>As of</u> <u>Dec. 31, 2020</u>	<u>Change</u>
Accounts receivable – customers	\$5,034	\$5,633	\$(599)
Other receivables	455	206	249
	<u>5,489</u>	<u>5,839</u>	<u>(350)</u>
Less: allowance for doubtful accounts	<u>(855)</u>	<u>(655)</u>	<u>200</u>
Accounts receivable, net	<u>\$4,634</u>	<u>5,184</u>	<u>\$(550)</u>
 Unbilled revenue	 <u>\$2,784</u>	 <u>\$2,847</u>	 <u>\$(63)</u>

Differences in timing of revenue recognition, billings, and cash collections result in receivables and contract assets. Generally, billing occurs subsequent to revenue recognition, resulting in a contract asset reported as unbilled revenue on the balance sheet. The Company does not receive advances or deposits from customers before revenue is recognized so no contract liabilities are reported. Accounts receivable are recorded when the right to consideration becomes unconditional and are presented separately on the balance sheet. The changes in accounts receivable – customers and in unbilled revenue were primarily due to normal timing difference between performance and the customer’s payments.

4. Note Receivable and Customers' Advances for Construction

The Company entered into an agreement with a municipality to extend water service into a previously formed water district. The Company loaned funds to the municipality to cover the costs related to the project. The municipality concurrently advanced these funds back to the Company in the form of customers' advances for construction. The municipality is required by enacted ordinance to charge application fees and water revenue surcharges (fees) to customers connected to the system, which are remitted to the Company. The note principal and the related customer advance that could be used to settle the note receivable are reduced periodically as operating revenues are earned by the Company from customers connected to the system and refunds of the advance are made. There is no due date for the notes or expiration date for the advance.

The Company recorded interest income of \$164 in 2021 and \$139 in 2020. The interest rate on the note outstanding is 7.5%.

Included in the accompanying balance sheets at December 31, 2021 and 2020 were the following amounts related to this project.

	<u>2021</u>	<u>2020</u>
Note receivable, including interest	\$255	\$255
Customers' advances for construction	284	302

The Company has other customers' advances for construction totaling \$12,536 and \$10,024 at December 31, 2021 and 2020, respectively.

5. Common Stock and Earnings Per Share

Net income of \$16,984 and \$16,598 for the years ended December 31, 2021 and 2020, respectively, is used to calculate both basic and diluted earnings per share. Basic net income per share is based on the weighted average number of common shares outstanding. Diluted net income per share is based on the weighted average number of common shares outstanding plus potentially dilutive shares. The dilutive effect of employee stock-based compensation is included in the computation of diluted net income per share. The dilutive effect of stock-based compensation is calculated using the treasury stock method and expected proceeds upon exercise or issuance of the stock-based compensation.

The following table summarizes the shares used in computing basic and diluted net income per share:

	<u>2021</u>	<u>2020</u>
Weighted average common shares, basic	13,076,263	13,033,681
Effect of dilutive securities:		
Employee stock-based compensation	<u>1,027</u>	<u>839</u>
Weighted average common shares, diluted	<u>13,077,290</u>	<u>13,034,520</u>

Under the employee stock purchase plan, all full-time employees who have been employed at least ninety consecutive days may purchase shares of the Company's common stock limited to 10% of gross compensation. The purchase price is 95% of the fair market value (as defined). Shares issued during 2021 and 2020 were 3,986 and 3,718, respectively. As of December 31, 2021, 54,021 authorized shares remain unissued under the plan.

The Company has a Dividend Reinvestment and Direct Stock Purchase and Sale Plan ("the Plan"), which is available to both current shareholders and the general public. On November 8, 2019, the Company filed a Registration Statement on Form S-3 with the Securities and Exchange Commission (SEC) to authorize an additional 157,000 shares and rollover the unissued 344,379 shares authorized under the 2016 Form S-3, for issuance under the new Prospectus for the Plan. Under the optional dividend reinvestment portion of the Plan, holders of the Company's common stock may purchase additional shares instead of receiving cash dividends. The purchase price is 95% of the fair market value (as defined). Under the direct stock purchase portion of the Plan, purchases are made monthly at 100% of the stock's fair market value, as defined in the new Prospectus. The Registration Statement was declared effective by the SEC on November 18, 2019. Shares issued during 2021 and 2020 were 41,975 and 37,370, respectively. As of December 31, 2021, 396,544 authorized shares remain unissued under the Plan.

On March 11, 2013, the Board of Directors, or the Board, authorized a share repurchase program granting the Company authority to repurchase up to 1,200,000 shares of the Company's common stock from time to time. The stock repurchase program has no specific end date and the Company may repurchase shares in the open market or through privately negotiated transactions. The Company may suspend or discontinue the repurchase program at any time. During both 2021 and 2020, the Company did not repurchase or retire any shares. As of December 31, 2021, 618,004 shares remain available for repurchase.

6. Long-Term Debt and Short-Term Borrowings

Long-term debt as of December 31, 2021 and 2020 is summarized in the following table:

	<u>2021</u>	<u>2020</u>
8.43% Senior Notes, Series D, due 2022	7,500	7,500
Variable Rate Pennsylvania Economic Development Financing Authority Exempt Facilities Revenue Refunding Bonds, Series 2008A, due 2029	12,000	12,000
3.00% Pennsylvania Economic Development Financing Authority Exempt Facilities Revenue Refunding Bonds, Series A of 2019, due 2036	10,500	10,500
3.10 % Pennsylvania Economic Development Financing Authority Exempt Facilities Revenue Refunding Bonds, Series B of 2019, due 2038	14,870	14,870
3.23% Senior Notes, due 2040	15,000	15,000
4.00% - 4.50% York County Industrial Development Authority Exempt Facilities Revenue Bonds, Series 2015, due 2029 - 2045	10,000	10,000
4.54% Senior Notes, due 2049	20,000	20,000
3.24% Senior Notes, due 2050	30,000	30,000
Committed Line of Credit, due 2023	29,320	6,700
Total long-term debt	149,190	126,570
Less discount on issuance of long-term debt	(169)	(181)
Less unamortized debt issuance costs	(2,652)	(2,816)
Less current maturities	(7,500)	-
Long-term portion	<u>\$ 138,869</u>	<u>\$ 123,573</u>

Payments due by year as of December 31, 2021:

<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
\$7,500	\$41,320	\$-	\$-	\$330

Payments due in 2023 include payback of the committed line of credit. The committed line of credit is reviewed annually, and upon favorable outcome, would likely be extended for another year. Payments due in 2023 also include potential payments of \$12,000 on the variable rate bonds (due 2029) which would only be payable if all bonds were tendered and could not be remarketed, or in the event the Company was unable to, or chose not to, renew the letter of credit backing the bonds. There is currently no such indication of this happening.

Fixed Rate Long-Term Debt

On September 30, 2020, the Company entered into a note purchase agreement with certain institutional investors relating to the private placement of \$30,000 aggregate principal amount of the Company's senior notes. The senior notes bear interest at 3.24% per annum payable semiannually and mature on September 30, 2050. The senior notes are unsecured and unsubordinated obligations of the Company. The Company received net proceeds, after deducting issuance costs, of approximately \$29,838. The net proceeds were used to refinance the \$6,500 aggregate principal amount of the Company's 10.05% Senior Notes, Series C, due September 30, 2020, to refinance line of credit borrowings incurred by the Company as interim financing for various capital projects, to fund acquisitions and for general corporate purposes.

Variable Rate Long-Term Debt

On May 7, 2008, the PEDFA issued \$12,000 aggregate principal amount of PEDFA Exempt Facilities Revenue Refunding Bonds, Series A of 2008 (the “Series A Bonds”) for the Company’s benefit pursuant to the terms of a trust indenture, dated as of May 1, 2008, between the PEDFA and Manufacturers and Traders Trust Company, as trustee. The PEDFA then loaned the proceeds of the offering of the Series A Bonds to the Company pursuant to a loan agreement, dated as of May 1, 2008, between the Company and the PEDFA. The loan agreement provides for a \$12,000 loan with a maturity date of October 1, 2029. Amounts outstanding under the loan agreement are the Company’s direct general obligations. The proceeds of the loan were used to redeem the PEDFA Exempt Facilities Revenue Bonds, Series B of 2004 (the “2004 Series B Bonds”). The 2004 Series B Bonds were redeemed because the bonds were tendered and could not be remarketed due to the downgrade of the bond insurer’s credit rating.

Borrowings under the loan agreement bear interest at a variable rate as determined by PNC Capital Markets, as remarketing agent, on a periodic basis elected by the Company, which has currently elected that the interest rate be determined on a weekly basis. The remarketing agent determines the interest rate based on the current market conditions in order to determine the lowest interest rate which would cause the Series A Bonds to have a market value equal to the principal amount thereof plus accrued interest thereon. The variable interest rate under the loan agreement averaged 0.07% in 2021 and 0.62% in 2020. As of December 31, 2021 and 2020, the interest rate was 0.13% and 0.12%, respectively.

The holders of the \$12,000 Series A Bonds may tender their bonds at any time. When the bonds are tendered, they are subject to an annual remarketing agreement, pursuant to which a remarketing agent attempts to remarket the tendered bonds according to the terms of the indenture. In order to keep variable interest rates down and to enhance the marketability of the Series A Bonds, the Company entered into a Reimbursement, Credit and Security Agreement with PNC Bank, National Association (“the Bank”) dated as of May 1, 2008. This agreement provides for a direct pay letter of credit issued by the Bank to the trustee for the Series A Bonds. The Bank is responsible for providing the trustee with funds for the timely payment of the principal and interest on the Series A Bonds and for the purchase price of the Series A Bonds that have been tendered or deemed tendered for purchase and have not been remarketed. The Company’s responsibility is to reimburse the Bank the same day as regular interest payments are made, and within fourteen months for the purchase price of tendered bonds that have not been remarketed. The reimbursement period for the principal is immediate at maturity, upon default by the Company, or if the Bank does not renew the Letter of Credit. The current expiration date of the Letter of Credit is June 30, 2023. It is reviewed annually for a potential extension of the expiration date.

The Company may elect to have the Series A Bonds redeemed, in whole or in part, on any date that interest is payable for a redemption price equal to the principal amount thereof plus accrued interest to the date of redemption. The Series A Bonds are also subject to mandatory redemption for the same redemption price in the event that the IRS determines that the interest payable on the Series A Bonds is includable in gross income of the holders of the bonds for federal tax purposes.

Interest Rate Swap Agreement

In connection with the issuance of the PEDFA 2004 Series B Bonds, the Company entered into an interest rate swap agreement with a counterparty, in the notional principal amount of \$12,000. The Company elected to retain the swap agreement for the 2008 Series A Bonds. Interest rate swap agreements derive their value from underlying interest rates. These transactions involve both credit and market risk. The notional amounts are amounts on which calculations, payments, and the value of the derivative are based. Notional amounts do not represent direct credit exposure. Direct credit exposure is limited to the net difference between the calculated amounts to be received and paid, if any. Such difference, which represents the fair value of the swap, is reflected on the Company’s balance sheets. See Note 7 for additional information regarding the fair value of the swap.

The interest rate swap will terminate on the maturity date of the 2008 Series A Bonds (which is the same date as the maturity date of the loan under the loan agreement), unless sooner terminated pursuant to its terms. In the event the interest rate swap terminates prior to the maturity date of the 2008 Series A Bonds, either the Company or the swap counterparty may be required to make a termination payment to the other based on market conditions at such time. The Company is exposed to credit-related losses in the event of nonperformance by the counterparty. The Company controls the credit risk of its financial contracts through credit approvals, limits and monitoring procedures, and does not expect the counterparty to default on its obligations. Notwithstanding the terms of the swap agreement, the Company is ultimately obligated for all amounts due and payable under the loan agreement.

The interest rate swap agreement contains provisions that require the Company to maintain a credit rating of at least BBB- with Standard & Poor's. On October 8, 2021, Standard & Poor's affirmed the Company's credit rating at A-, with a stable outlook and adequate liquidity. If the Company's rating were to fall below this rating, it would be in violation of these provisions, and the counterparty to the derivative could request immediate payment if the derivative was in a liability position. The Company's interest rate swap was in a liability position as of December 31, 2021. If a violation was triggered on December 31, 2021, the Company would have been required to pay the counterparty approximately \$2,107.

The Company's interest rate swap agreement provides that it pays the counterparty a fixed interest rate of 3.16% on the notional amount of \$12,000. In exchange, the counterparty pays the Company a floating interest rate (based on 59% of the U.S. Dollar one-month LIBOR rate) on the notional amount. The floating interest rate paid to the Company is intended, over the term of the swap, to approximate the variable interest rate on the loan agreement and the interest rate paid to bondholders, thereby managing its exposure to fluctuations in prevailing interest rates. The Company's net payment rate on the swap averaged 3.10% in 2021 and 2.87% in 2020.

As of December 31, 2021, there was a spread of 7 basis points between the variable rate paid to bondholders and the variable rate received from the swap counterparty, which equated to an overall effective rate of 3.23% (including variable interest and swap payments). As of December 31, 2020, there was a spread of 3 basis points which equated to an overall effective rate of 3.19% (including variable interest and swap payments).

Line of Credit Borrowings

In 2020, the Company entered into an agreement for a \$50,000 unsecured, committed line of credit at an interest rate of LIBOR plus 1.05% with an unused commitment fee and an interest rate floor. Simultaneously, the Company paid off and terminated all prior existing line of credit agreements aggregating \$41,500 with four banks. In 2021, the Company renewed its line of credit and extended the maturity date to September 2023. Average borrowings outstanding under the lines of credit were \$11,487 in 2021 and \$7,467 in 2020. The average cost of borrowings under the lines of credit was 1.30% during 2021 and 1.59% during 2020. The weighted average interest rate on the line of credit borrowings was 1.30% as of December 31, 2021 and 2020.

The Company utilizes a cash management account that is directly connected to its line of credit. Excess cash generated automatically pays down outstanding borrowings under the line of credit. If there are no outstanding borrowings, the cash is used as an earnings credit to reduce banking fees. Likewise, if additional funds are needed beyond what is generated internally, funds are automatically borrowed under the line of credit. The Company borrowed \$29,320 and \$6,700 under its line of credit and incurred a cash overdraft of \$1,746 and \$1,263, which was recorded in accounts payable, as of December 31, 2021 and 2020, respectively.

Debt Covenants and Restrictions

The terms of the debt agreements carry certain covenants and limit in some cases the Company's ability to borrow additional funds, to prepay its borrowings and include certain restrictions with respect to declaration and payment of cash dividends and the Company's acquisition of its stock. Under the terms of the most restrictive agreements, the Company cannot borrow in excess of 60% of its utility plant, and cumulative payments for dividends and acquisition of stock since December 31, 1982 may not exceed \$1,500 plus net income since that date. As of December 31, 2021, none of the earnings retained in the business are restricted under these provisions. The Company's debt is unsecured.

The Company's line of credit requires it to maintain a minimum equity to total capitalization ratio (defined as the sum of equity plus funded debt) and a minimum interest coverage ratio (defined as net income plus interest expense plus income tax expense divided by interest expense). As of December 31, 2021, the Company was in compliance with these covenants.

7. Fair Value of Financial Instruments

The accounting standards regarding fair value measurements establish a fair value hierarchy which indicates the extent to which inputs used in measuring fair value are observable in the market. Level 1 inputs include quoted prices for identical instruments and are the most observable. Level 2 inputs include quoted prices for similar assets and observable inputs such as interest rates, commodity rates and yield curves. Level 3 inputs are not observable in the market and include management's own judgments about the assumptions market participants would use in pricing the asset or liability.

The Company has recorded its interest rate swap liability at fair value in accordance with the standards. The liability is recorded under the caption "Other deferred credits" on the balance sheets. The table below illustrates the fair value of the interest rate swap as of the end of the reporting period.

<u>Description</u>	<u>December 31, 2021</u>	<u>Fair Value Measurements at Reporting Date Using Significant Other Observable Inputs (Level 2)</u>
Interest Rate Swap	\$2,086	\$2,086

Fair values are measured as the present value of all expected future cash flows based on the LIBOR-based swap yield curve as of the date of the valuation. These inputs to this calculation are deemed to be Level 2 inputs. The balance sheet carrying value reflects the Company's credit quality as of December 31, 2021. The rate used in discounting all prospective cash flows anticipated to be made under this swap reflects a representation of the yield to maturity for 30-year debt on utilities rated A- as of December 31, 2021. The use of the Company's credit quality resulted in a reduction in the swap liability of \$21 as of December 31, 2021. The fair value of the swap reflecting the Company's credit quality as of December 31, 2020 is shown in the table below.

<u>Description</u>	<u>December 31, 2020</u>	<u>Fair Value Measurements at Reporting Date Using Significant Other Observable Inputs (Level 2)</u>
Interest Rate Swap	\$2,731	\$2,731

The carrying amount of current assets and liabilities that are considered financial instruments approximates fair value as of the dates presented. The Company's total long-term debt, with a carrying value of \$149,190 at December 31, 2021, and \$126,570 at December 31, 2020, had an estimated fair value of approximately \$168,000 and \$151,000, respectively. The estimated fair value of debt was calculated using a discounted cash flow technique that incorporates a market interest yield curve with adjustments for duration and risk profile. These inputs to this calculation are deemed to be Level 2 inputs. The Company recognized its credit rating in determining the yield curve and did not factor in third party credit enhancements including the letter of credit on the 2008 PEDFA Series A issue.

Customers' advances for construction and note receivable have carrying values at December 31, 2021 of \$12,820 and \$255, respectively. At December 31, 2020, customers' advances for construction and note receivable had carrying values of \$10,326 and \$255, respectively. The relative fair values of these amounts cannot be accurately estimated since the timing of future payment streams is dependent upon several factors, including new customer connections, customer consumption levels and future rate increases.

8. Commitments

Based on its capital budget, the Company anticipates construction and acquisition expenditures for 2022 and 2023 of approximately \$44,000 and \$50,000, respectively, exclusive of any acquisitions not yet approved. The Company plans to finance ongoing capital expenditures with internally-generated funds, borrowings against the Company's line of credit, proceeds from the issuance of common stock under its dividend reinvestment and direct stock purchase and sale plan and ESPP, potential common stock or debt issues and customer advances and contributions.

The Company entered into a consent order agreement with the Pennsylvania Department of Environmental Protection in December 2016 after the Company determined it exceeded the action level for lead as established by the Lead and Copper Rule, or LCR, issued by the U.S. Environmental Protection Agency. The Company did not have an exceedance in any subsequent compliance test. Under the agreement, the Company successfully completed its commitment to exceed the LCR replacement schedule by replacing all the known company-owned lead service lines within four years from the agreement. Any additional company-owned lead service lines that are discovered will be replaced and included in utility plant but are not expected to have a material impact on the financial position of the Company.

The Company was granted approval by the PPUC to modify its tariff to include the cost of the annual replacement of up to 400 lead customer-owned service lines over nine years from the agreement. The tariff modification allows the Company to replace customer-owned service lines at its own initial cost. The Company will record the costs as a regulatory asset to be recovered in future base rates to customers, over a four-year period. The cost for the customer-owned lead service line replacements was approximately \$1,351 and \$1,204 through December 31, 2021 and 2020, respectively, and is included as a regulatory asset. Based on its experience, the Company estimates that lead customer-owned service lines replacements will cost \$1,400. This estimate is subject to adjustment as more facts become available.

As of December 31, 2021, approximately 32% of the Company's full-time employees are under union contract. The current contract was ratified in October 2020 and expires on April 30, 2023.

The Company is involved in certain legal and administrative proceedings before various courts and governmental agencies concerning utility service and other matters. The Company expects that the ultimate disposition of these proceedings will not have a material effect on the Company's financial position, results of operations and cash flows.

9. Revenue

The following table shows the Company's revenues disaggregated by service and customer type.

	<u>2021</u>	<u>2020</u>
Water utility service:		
Residential	\$33,986	\$33,987
Commercial and industrial	14,575	13,764
Fire protection	3,247	3,191
Wastewater utility service:		
Residential	1,899	1,746
Commercial and industrial	317	304
Billing and revenue collection services	481	266
Collection services	26	15
Other revenue	37	23
	<u>54,568</u>	<u>53,296</u>
Total Revenue from Contracts with Customers		
Rents from regulated property	551	556
	<u>\$55,119</u>	<u>\$53,852</u>
Total Operating Revenue		

Utility Service

The Company provides utility service as a distinct and single performance obligation to each of its water and wastewater customers. The transaction price is detailed in the tariff pursuant to an order by the PPUC and made publicly available. There is no variable consideration and no free service, special rates, or subnormal charges to any customer. Due to the fact that the contract includes a single performance obligation, no judgment is required to allocate the transaction price. The performance obligation is satisfied over time through the continuous provision of utility service through a stand-ready obligation to perform and the transfer of water or the collection of wastewater through a series of distinct transactions that are identical in nature and have the same pattern of transfer to the customer. The Company uses an output method to recognize the utility service revenue over time. The stand-ready obligation is recognized through the passage of time in the form of a fixed charge and the transfer of water or the collection of wastewater is recognized at a per unit rate based on the actual or estimated flow through the meter. Each customer is invoiced every month and the invoice is due within twenty days. The utility service has no returns or warranties associated with it. No revenue is recognized from performance obligations satisfied in prior periods and no performance obligations remain unsatisfied as of the end of the reporting period. A contract asset for unbilled revenue is recognized for the passage of time and the actual or estimated usage from the latest meter reading to the end of the accounting period. The methodology is standardized and consistently applied to reduce bias and the need for judgment.

Billing and Revenue Collection Service

The Company provides billing and revenue collection service as distinct performance obligations to two municipalities within the service territory of the Company. The municipalities provide wastewater service to their residents and the Company acts as the billing and revenue collection agent for the municipalities. The transaction price is a fixed amount per bill prepared as established in the contract. There is no variable consideration. Due to the fact that both the billing performance obligation and the revenue collection performance obligation are materially complete by the end of the reporting period, the Company does not allocate the transaction price between the two performance obligations. The performance obligations are satisfied at a point in time when the bills are sent as the municipalities receive all the benefits and bears all of the risk of non-collection at that time. Each municipality is invoiced when the bills are complete and the invoice is due within thirty days. The billing and revenue collection service has no returns or warranties associated with it. No revenue is recognized from performance obligations satisfied in prior periods and no performance obligations remain unsatisfied as of the end of the reporting period.

Collection Service

The Company provides collection service as a distinct and single performance obligation to several municipalities within the service territory of the Company. The municipalities provide wastewater service to their residents. If those residents are delinquent in paying for their wastewater service, the municipalities request that the Company post for and shut off the supply of water to the premises of those residents. When the resident is no longer delinquent, the Company will restore water service to the premises. The transaction price for each posting, each shut off, and each restoration is a fixed amount as established in the contract. There is no variable consideration. Due to the fact that the contract includes a single performance obligation, no judgment is required to allocate the transaction price. The performance obligation is satisfied at a point in time when the posting, shut off, or restoration is completed as the municipalities receive all the benefits in the form of payment or no longer providing wastewater service. Each municipality is invoiced periodically for the posting, shut offs, and restorations that have been completed since the last billing and the invoice is due within thirty days. The collection service has no returns or warranties associated with it. No revenue is recognized from performance obligations satisfied in prior periods and no performance obligations remain unsatisfied as of the end of the reporting period. A contract asset for unbilled revenue is recognized for postings, shut offs, and restorations that have been completed from the last billing to the end of the accounting period.

Service Line Protection Plan

The Company provides service line protection as a distinct and single performance obligation to current water customers that choose to participate. The transaction price is detailed in the plan's terms and conditions and made publicly available. There is no variable consideration. Due to the fact that the contract includes a single performance obligation, no judgment is required to allocate the transaction price. The performance obligation is satisfied over time through the continuous provision of service line protection through a stand-ready obligation to perform. The Company uses an output method to recognize the service line protection revenue over time. The stand-ready obligation is recognized through the passage of time. A customer has a choice to prepay for an entire year or to pay in advance each month. The service line protection plan has no returns or extended warranties associated with it. No revenue is recognized from performance obligations satisfied in prior periods and no material performance obligations remain unsatisfied as of the end of the reporting period.

10. Rate Matters

From time to time, the Company files applications for rate increases with the PPUC and is granted rate relief as a result of such requests. Most recently, the PPUC authorized an increase in rates effective March 1, 2019. The company anticipates that it will file a rate increase request in 2022.

The PPUC permits water utilities to collect a distribution system improvement charge, or DSIC. The DSIC allows the Company to add a charge to customers' bills for qualified replacement costs of certain infrastructure without submitting a rate filing. This surcharge mechanism typically adjusts periodically based on additional qualified capital expenditures completed or anticipated in a future period. The DSIC is capped at 5% of base rates, and is reset to zero when new base rates that reflect the costs of those additions become effective or when a utility's earnings exceed a regulatory benchmark. The Company's earnings are currently below the regulatory benchmark, allowing the Company to collect DSIC. The DSIC provided revenues of \$627 in 2021 and \$0 in 2020. The DSIC is subject to audit by the PPUC.

11. Employee Benefit Plans

Pensions

The Company maintains a general and administrative and a union-represented defined benefit pension plan covering all of its employees hired prior to May 1, 2010. Employees hired after May 1, 2010 are eligible for an enhanced 401(k) plan rather than a defined benefit plan. The benefits under the defined benefit plans are based upon years of service and compensation near retirement. The Company amended its defined benefit pension plans in 2014, generally limiting the years of eligible service under the plans to 30 years. The Company's funding policy is to contribute annually the amount permitted by the PPUC to be collected from customers in rates, but in no case less than the minimum Employee Retirement Income Security Act (ERISA) required contribution.

The following table sets forth the plans' funded status as of December 31, 2021 and 2020. The measurement of assets and obligations of the plans is as of December 31, 2021 and 2020.

Obligations and Funded Status

At December 31

	<u>2021</u>	<u>2020</u>
Change in Benefit Obligation		
Pension benefit obligation beginning of year	\$54,106	\$47,530
Service cost	1,086	938
Interest cost	1,209	1,457
Actuarial (gain) loss	(3,045)	6,165
Benefit payments	<u>(1,826)</u>	<u>(1,984)</u>
Pension benefit obligation end of year	<u>51,530</u>	<u>54,106</u>
Change in Plan Assets		
Fair value of plan assets beginning of year	56,315	49,349
Actual return on plan assets	8,795	6,650
Employer contributions	2,300	2,300
Benefits paid	<u>(1,826)</u>	<u>(1,984)</u>
Fair value of plan assets end of year	<u>65,584</u>	<u>56,315</u>
Funded Status of Plans at End of Year	<u>\$14,054</u>	<u>\$2,209</u>

The accounting standards require that the funded status of defined benefit pension plans be fully recognized on the balance sheets. They also call for the unrecognized actuarial gain or loss, the unrecognized prior service cost, and the unrecognized transition costs to be adjustments to shareholders' equity (accumulated other comprehensive income). Due to a rate order granted by the PPUC, the Company is permitted under the accounting standards to defer the charges otherwise recorded in accumulated other comprehensive income as a regulatory asset. Management believes these costs will be recovered in future rates charged to customers. The asset for the funded status of the Company's pension plans as of December 31, 2021 and 2020 is recorded in "Prepaid pension cost" on its balance sheets.

In 2021, the plans recognized a significant actuarial gain. The Company adopted the new mortality improvement scale (MP-2021) and recognized a 35 basis point increase in the discount rate. In 2020, the plans recognized a significant actuarial loss. The Company adopted the new mortality improvement scale (MP-2020) but recognized an 80 basis point decrease in the discount rate. The Company uses the corridor method to amortize actuarial gains and losses. Gains and losses over 10% of the greater of pension benefit obligation or the market value of assets are amortized over the average future service of plan participants expected to receive benefits.

Changes in plan assets and benefit obligations recognized in regulatory assets are as follows:

	<u>2021</u>	<u>2020</u>
Net gain (loss) arising during the period	\$(8,189)	\$2,713
Recognized net actuarial loss	(483)	(370)
Recognized prior service credit	13	13
Total changes in regulatory asset during the year	<u>\$(8,659)</u>	<u>\$2,356</u>

Amounts recognized in regulatory assets that have not yet been recognized as components of net periodic benefit cost consist of the following at December 31:

	<u>2021</u>	<u>2020</u>
Net loss	\$1,825	\$10,497
Prior service credit	(50)	(63)
Regulatory asset	<u>\$1,775</u>	<u>\$10,434</u>

Components of net periodic benefit cost are as follows:

	<u>2021</u>	<u>2020</u>
Service cost	\$1,086	\$938
Interest cost	1,209	1,457
Expected return on plan assets	(3,651)	(3,198)
Amortization of loss	483	370
Amortization of prior service credit	(13)	(13)
Rate-regulated adjustment	3,186	2,746
Net periodic benefit cost	<u>\$2,300</u>	<u>\$2,300</u>

Pension service cost is recorded in operating expenses. All other components of net periodic pension cost are recorded as other pension costs in other income (expenses).

The rate-regulated adjustment set forth above is required in order to reflect pension expense for the Company in accordance with the method used in establishing water rates. The Company is permitted by rate order of the PPUC to expense pension costs to the extent of contributions and defer the remaining expense to regulatory assets to be collected in rates at a later date as additional contributions are made. During 2021, the deferral decreased by \$3,186.

The estimated costs for the defined benefit pension plans relating to the December 31, 2021 balance sheet that will be amortized from regulatory assets into net periodic benefit cost over the next fiscal year are as follows:

Net loss	\$-
Net prior service credit	(13)
	<u>\$(13)</u>

The Company plans to contribute \$2,300 to the plans in 2022.

The following benefit payments, which reflect expected future service, as appropriate, are expected to be paid in each of the next five years and the subsequent five years in the aggregate:

<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027-2031</u>
\$1,964	\$2,066	\$2,183	\$2,176	\$2,261	\$12,847

The following tables show the projected benefit obligation, the accumulated benefit obligation, and the fair value of plan assets as of December 31:

	2021	2020
Projected benefit obligation	\$51,530	\$54,106
Fair value of plan assets	65,584	56,315
	2021	2020
Accumulated benefit obligation	\$48,464	\$50,578
Fair value of plan assets	65,584	56,315

Weighted-average assumptions used to determine benefit obligations at December 31:

	2021	2020
Discount rate	2.65%	2.30%
Rate of compensation increase	2.50% - 3.00%	2.50% - 3.00%

Weighted-average assumptions used to determine net periodic benefit cost for years ended December 31:

	2021	2020
Discount rate	2.30%	3.10%
Expected long-term return on plan assets	6.50%	6.50%
Rate of compensation increase	2.50% - 3.00%	2.50% - 3.00%

The selected long-term rate of return on plan assets was primarily based on the asset allocation of each of the plan's assets (approximately 50% to 70% equity securities and 30% to 50% fixed income securities). Analysis of the historic returns of these asset classes and projections of expected future returns were considered in setting the long-term rate of return.

The investment objective of the Company's defined benefit pension plans is that of Growth and Income. The weighted-average target asset allocations are 50% to 70% equity securities, 30% to 50% fixed income securities, and 0% to 10% reserves (cash and cash equivalents). Within the equity category, the Company's target allocation is approximately 60-95% large cap, 0-25% mid cap, 0-10% small cap, 0-25% International Developed Nations, and 0-10% International Emerging Nations. Within the fixed income category, its target allocation is approximately 15-55% U.S. Treasuries, 0-22% Federal Agency securities, 0-40% corporate bonds, 15-55% mortgage-backed securities, 0-20% international, and 0-20% high yield bonds. The Company's investment performance objectives over a three to five year period are to exceed the annual rate of inflation as measured by the Consumer Price Index by 3%, and to exceed the annualized total return of specified benchmarks applicable to the funds within the asset categories.

Further guidelines within equity securities include: (1) holdings in any one company cannot exceed 5% of the portfolio; (2) a minimum of 20 individual stocks must be included in the domestic stock portfolio; (3) a minimum of 30 individual stocks must be included in the international stock portfolio; (4) equity holdings in any one industry cannot exceed 20-25% of the portfolio; and (5) only U.S.-denominated currency securities are permitted.

Further guidelines for fixed income securities include: (1) fixed income holdings in a single issuer are limited to 5% of the portfolio; (2) acceptable investments include money market securities, U.S. Government and its agencies and sponsored entities' securities, mortgage-backed and asset-backed securities, corporate securities and mutual funds offering high yield bond portfolios; (3) purchases must be limited to investment grade or higher; (4) non-U.S. dollar denominated securities are not permissible; and (5) high risk derivatives are prohibited.

The fair values of the Company's pension plan assets at December 31, 2021 and 2020 by asset category and fair value hierarchy level are as follows. The majority of the valuations are based on quoted prices on active markets (Level 1), with the remaining valuations based on broker/dealer quotes, active market makers, models, and yield curves (Level 2).

<u>Asset Category</u>	<u>Total Fair Value</u>		<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>		<u>Significant Other Observable Inputs (Level 2)</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
	Cash and Money Market Funds (a)	\$671	\$624	\$671	\$624	\$-
<u>Equity Securities:</u>						
Equity Mutual Funds (b)	43,178	35,707	43,178	35,707	-	-
<u>Fixed Income Securities:</u>						
U.S. Treasury Obligations	621	631	-	-	621	631
Corporate and Foreign Bonds (c)	4,580	5,615	-	-	4,580	5,615
Fixed Income Mutual Funds (d)	<u>16,534</u>	<u>13,738</u>	<u>16,534</u>	<u>13,738</u>	<u>-</u>	<u>-</u>
Total Plan Assets	\$65,584	\$56,315	\$60,383	\$50,069	\$5,201	\$6,246

- (a) The portfolios are designed to keep up to one year of distributions in immediately available funds.
- (b) This category currently includes a majority of investments in closed-end mutual funds as well as domestic equity mutual funds and international mutual funds which give the portfolio exposure to mid and large cap index funds as well as international diversified index funds.
- (c) This category currently includes only U.S. corporate bonds and notes widely distributed among consumer discretionary, consumer staples, healthcare, information technology, energy, transportation, and financial services.
- (d) This category includes fixed income investments in mutual funds which include government and corporate securities of both the U.S. and other countries. The non-U.S. corporate and sovereign investments add further diversity to the fixed income portion of the portfolio.

Defined Contribution Plan

The Company has a savings plan pursuant to the provisions of section 401(k) of the Internal Revenue Code. For employees hired before May 1, 2010, this plan provides for elective employee contributions of up to 15% of compensation and Company matching contributions of 100% of the participant's contribution, up to a maximum annual Company contribution of \$2.8 for each employee.

Employees hired after May 1, 2010 are entitled to an enhanced feature of the plan. This feature provides for elective employee contributions of up to 15% of compensation and Company matching contributions of 100% of the participant's contribution, up to a maximum of 4% of the employee's compensation. In addition, the Company will make an annual contribution of \$1.2 to each employee's account whether or not they defer their own compensation. Employees eligible for this enhanced 401(k) plan feature are not eligible for the defined benefit plans. As of December 31, 2021, 57 employees were participating in the enhanced feature of the plan. The Company's contributions to both portions of the plan amounted to \$340 in 2021 and \$313 in 2020.

Deferred Compensation

The Company has non-qualified deferred compensation and supplemental retirement agreements with certain members of management. The future commitments under these arrangements are offset by corporate-owned life insurance policies. At December 31, 2021 and 2020, the present value of the future obligations included in "Accrued compensation and benefits" and "Deferred employee benefits" was approximately \$4,762 and \$4,757, respectively. The insurance policies included in "Other assets" had a total cash value of approximately \$4,090 and \$3,735 at December 31, 2021 and 2020, respectively. The Company's net expenses under the plans amounted to \$131 in 2021 and \$585 in 2020.

Other

The Company has a retiree life insurance program which pays the beneficiary of a retiree \$2 upon the retiree's death. At December 31, 2021 and 2020, the present value of the future obligations was approximately \$152 and \$165, respectively. There is no trust or insurance covering this future liability, instead the Company will pay these benefits out of its general assets. The Company's net (income) expenses under the plan amounted to \$(9) in 2021 and \$38 in 2020.

12. Stock-Based Compensation

On May 2, 2016, the Company's stockholders approved The York Water Company Long-Term Incentive Plan, or LTIP. The LTIP was adopted to provide the incentive of long-term stock-based awards to officers, directors, and key employees. The LTIP provides for the granting of nonqualified stock options, incentive stock options, stock appreciation rights, performance restricted stock grants and units, restricted stock grants and units, and unrestricted stock grants. A maximum of 100,000 shares of common stock may be issued under the LTIP over the ten-year life of the plan. The maximum number of shares of common stock subject to awards that may be granted to any participant in any one calendar year is 2,000. Shares of common stock issued under the LTIP may be treasury shares or authorized but unissued shares. The LTIP is administered by the Compensation Committee of the Board, or the full Board, provided that the full Board administers the LTIP as it relates to awards to non-employee directors of the Company. The Company filed a registration statement with the SEC on May 11, 2016 covering the offering of stock under the LTIP. The LTIP was effective on July 1, 2016.

On April 26, 2017, the Board awarded stock to non-employee directors effective May 1, 2017. This stock award vested immediately. On April 26, 2017, the Compensation Committee awarded restricted stock to officers and key employees effective May 1, 2017. This restricted stock award vested ratably over three years beginning May 1, 2017 and has been fully recognized as of December 31, 2020.

On May 7, 2018, the Board awarded stock to non-employee directors effective May 7, 2018. This stock award vested immediately. On May 7, 2018, the Compensation Committee awarded restricted stock to officers and key employees effective May 7, 2018. This restricted stock award vested ratably over three years beginning May 7, 2018 and has been fully recognized as of December 31, 2021.

On May 6, 2019, the Board awarded stock to non-employee directors effective May 6, 2019. This stock award vested immediately. On May 6, 2019, the Compensation Committee awarded restricted stock to officers and key employees effective May 6, 2019. This restricted stock award vests ratably over three years beginning May 6, 2019.

On August 19, 2019, the Board accelerated the vesting period for restricted stock granted in 2017, 2018, and 2019 to one retiring officer from three years to that officer's 2020 retirement date and has been fully recognized as of December 31, 2020.

On September 18, 2020, the Board awarded stock to non-employee directors effective September 18, 2020. This stock award vested immediately. On September 18, 2020, the Compensation Committee awarded restricted stock to officers and key employees effective September 18, 2020. This restricted stock award vests ratably over three years beginning September 18, 2020.

On May 3, 2021, the Board awarded stock to non-employee directors effective May 3, 2021. This stock award vested immediately. On May 3, 2021, the Compensation Committee awarded restricted stock to officers and key employees effective May 3, 2021. This restricted stock award vests ratably over three years beginning May 3, 2021.

The restricted stock awards provide the grantee with the rights of a shareholder, including the right to receive dividends and to vote such shares, but not the right to sell or otherwise transfer the shares during the restriction period. As a result, the awards are included in common shares outstanding on the balance sheet. Restricted stock awards result in compensation expense valued at the fair market value of the stock on the date of the grant and are amortized ratably over the restriction period.

The following table summarizes the stock grant amounts and activity for the years ended December 31, 2020 and 2021.

	<u>Number of Shares</u>	<u>Grant Date Weighted Average Fair Value</u>
Nonvested at beginning of the year 2020	7,342	\$33.57
Granted	4,912	\$44.07
Vested	(5,491)	\$36.00
Forfeited	(81)	\$33.61
Nonvested at end of the year 2020	<u>6,682</u>	<u>\$39.30</u>
Granted	6,170	\$51.40
Vested	(4,048)	\$41.19
Forfeited	-	-
Nonvested at end of the year 2021	<u><u>8,804</u></u>	<u><u>\$46.91</u></u>

For the years ended December 31, 2021 and 2020, the statement of income includes \$213 and \$154 of stock-based compensation and related recognized tax benefits of \$62 and \$45, respectively. The total fair value of the shares vested in the years ended December 31, 2021 and 2020 was \$167 and \$198, respectively. Total stock-based compensation related to nonvested awards not yet recognized is \$413 at December 31, 2021 which will be recognized over the remaining three-year vesting period.

13. Taxes Other than Income Taxes

The following table provides the components of taxes other than income taxes:

	<u>2021</u>	<u>2020</u>
Regulatory Assessment	\$332	\$298
Property	377	353
Payroll, net of amounts capitalized	575	551
Other	4	3
Total taxes other than income taxes	<u>\$1,288</u>	<u>\$1,205</u>

14. Income Taxes

The provisions for income taxes consist of:

	<u>2021</u>	<u>2020</u>
Federal current	\$710	\$1,376
State current	246	554
Federal deferred	311	247
State deferred	(109)	(120)
Federal investment tax credit, net of current utilization	(38)	(39)
Total income taxes	<u>\$1,120</u>	<u>\$2,018</u>

A reconciliation of the statutory Federal tax provision to the total provision follows:

	<u>2021</u>	<u>2020</u>
Statutory Federal tax provision	\$3,802	\$3,909
State income taxes, net of Federal benefit	177	426
IRS TPR deduction	(2,620)	(1,979)
Tax-exempt interest	(34)	(29)
Amortization of investment tax credit	(38)	(39)
Cash value of life insurance	(17)	(110)
Amortization of excess accumulated deferred income taxes on accelerated depreciation	(182)	(182)
Other, net	32	22
Total income taxes	<u>\$1,120</u>	<u>\$2,018</u>

The Company filed for a change in accounting method under the IRS TPR effective in 2014. Under the change in accounting method, the Company is permitted to deduct the costs of certain asset improvements that were previously being capitalized and depreciated for tax purposes as an expense on its income tax return. The Company was permitted to make this deduction for prior years (the “catch-up deduction”) and for each year going forward (the “ongoing deduction”). As a result of the catch-up deduction, income tax benefits of \$3,887 were deferred as a regulatory liability. After receiving approval from the PPUC in its most recent rate order, the Company began to recognize the catch-up deduction, recorded as a regulatory liability, over 15 years beginning March 1, 2019. As a result, the Company recognized \$259 in income taxes during each of the years ended December 31, 2021 and 2020. As a result of the ongoing deduction, the net income tax benefits of \$2,361 and \$1,720 for the years ended December 31, 2021 and 2020, respectively, reduced income tax expense and flowed through to net income. The ongoing deduction results in a reduction in the effective income tax rate, a net reduction in income tax expense, and a reduction in the amount of income taxes currently payable. Both the ongoing and catch-up deductions result in increases to deferred tax liabilities and regulatory assets representing the appropriate book and tax basis difference on capital additions.

The 2017 Tax Act, among other things, reduces the federal statutory corporate tax rate for tax years beginning in 2018 from 34% to 21%, treats customers’ advances for construction and contributions in aid of construction as taxable income, eliminates certain deductions, and eliminates bonus depreciation on qualified water and wastewater property. This resulted in the remeasurement of the federal portion of the Company’s deferred taxes as of December 31, 2017 to the 21% rate. The effect was recognized in income for the year ended December 31, 2017 for all deferred tax assets and liabilities except accelerated depreciation. Under normalization rules applicable to public utility property included in the 2017 Tax Act, the excess accumulated deferred income taxes on accelerated depreciation is recorded as a regulatory liability. The regulatory liability is a temporary difference, so a deferred tax asset is recorded including the gross-up of revenue necessary to return, in rates, the effect of the temporary difference. The Company is recognizing the excess accumulated deferred income taxes on accelerated depreciation, recorded as a regulatory liability, over the remaining useful life of the underlying assets. As a result, the Company recognized \$182 in income taxes during each of the years ended December 31, 2021 and 2020. In November 2021, the 2021 Infrastructure Act repealed the tax treatment of customers’ advances for construction and contributions in aid of construction made after December 31, 2020.

The tax effects of temporary differences between book and tax balances that give rise to significant portions of the deferred tax assets and deferred tax liabilities as of December 31, 2021 and 2020 are summarized in the following table:

	<u>2021</u>	<u>2020</u>
Deferred tax assets:		
Reserve for doubtful accounts	\$247	\$189
Compensated absences	176	151
Deferred compensation	1,376	1,375
Excess accumulated deferred income taxes on accelerated depreciation	3,942	3,995
Deferred taxes associated with the gross-up of revenues necessary to return, in rates, the effect of temporary differences	2,348	2,456
Customers' advances for construction and contributions in aid of construction	1,545	1,815
Tax effect of pension regulatory liability	3,429	7
Other costs deducted for book, not for tax	74	64
Total deferred tax assets	<u>13,137</u>	<u>10,052</u>
Deferred tax liabilities:		
Accelerated depreciation	30,953	29,893
Basis differences from IRS TPR	16,912	13,671
Investment tax credit	329	356
Deferred taxes associated with the gross-up of revenues necessary to recover, in rates, the effect of temporary differences	9,553	8,088
Pensions	4,060	638
Unamortized debt issuance costs	469	500
Other costs deducted for tax, not for book	451	444
Total deferred tax liabilities	<u>62,727</u>	<u>53,590</u>
Net deferred tax liability	<u>\$49,590</u>	<u>\$43,538</u>

In accordance with accounting standards, the net deferred tax liability is classified as a noncurrent deferred income tax liability on the balance sheets.

No valuation allowance was required for deferred tax assets as of December 31, 2021 and 2020. In assessing the value of deferred tax assets, management considers whether it is more likely than not that some portion or all of the deferred tax assets will not be realized. The ultimate realization of deferred tax assets is dependent upon the generation of future taxable income during the periods in which those temporary differences become deductible. Management considers the scheduled reversal of deferred tax liabilities, projected future taxable income, and tax planning strategies in making this assessment. Based upon expected future taxable income and the current regulatory environment, management believes it is more likely than not that the Company will realize the benefits of these deductible differences.

The Company determined that there were no uncertain tax positions meeting the recognition and measurement test of the accounting standards recorded in the years that remain open for review by taxing authorities, which are 2018 through 2020 for both federal and state income tax returns. The Company has not yet filed tax returns for 2021. The Company believes that it has fully complied with any changes pursuant to the 2017 Tax Act and the 2021 Infrastructure Act and has not taken any new positions in its 2021 income tax provision, apart from compliance with the 2021 Infrastructure Act.

The Company's policy is to recognize interest and penalties related to income tax matters in other expenses. The Company paid no interest or penalties for the years ended December 31, 2021 and 2020.

Item 9. Changes in and Disagreements with Accountants on Accounting and Financial Disclosure.

None.

Item 9A. Controls and Procedures.

Evaluation of Disclosure Controls and Procedures

The Company's management, with the participation of the Company's President and Chief Executive Officer and Chief Financial Officer, evaluated the effectiveness of the Company's disclosure controls and procedures as of the end of the period covered by this report. Based upon this evaluation, the Company's President and Chief Executive Officer along with the Chief Financial Officer concluded that the Company's disclosure controls and procedures as of the end of the period covered by this report are effective such that the information required to be disclosed by the Company in reports filed under the Securities Exchange Act of 1934 is (i) recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms and (ii) accumulated and communicated to the Company's management, including the President and Chief Executive Officer and Chief Financial Officer, as appropriate to allow timely decisions regarding disclosure. A controls system cannot provide absolute assurance, however, that the objectives of the controls system are met, and no evaluation of controls can provide absolute assurance that all control issues and instances of fraud, if any, within a company have been detected.

No change in the Company's internal control over financial reporting occurred during the Company's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the Company's internal control over financial reporting.

Management's Report on Internal Control Over Financial Reporting

Management of the Company is responsible for establishing and maintaining adequate internal control over financial reporting, as such term is defined in Rule 13a-15(f) under the Securities Exchange Act of 1934. Internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Management evaluated the Company's internal control over financial reporting as of December 31, 2021. In making this assessment, management used the criteria set forth by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) in *Internal Control-Integrated Framework (2013 framework)*. As a result of this assessment and based on the criteria in the COSO framework, management has concluded that, as of December 31, 2021, the Company's internal control over financial reporting was effective.

Item 9B. Other Information.

None.

Item 9C. Disclosure Regarding Foreign Jurisdictions that Prevent Inspections.

None.

PART III

Item 10. Directors, Executive Officers and Corporate Governance.

Directors of the Registrant

The information set forth under the caption "Election of Directors" of the 2022 Proxy Statement is incorporated herein by reference.

Executive Officers of the Registrant

The information set forth under the caption "Executive Officers of the Company" of the 2022 Proxy Statement is incorporated herein by reference.

Code of Ethics

The information set forth under the caption "Code of Ethics" of the 2022 Proxy Statement is incorporated herein by reference.

Audit Committee

The information set forth under the caption "Board Committees and Functions" of the 2022 Proxy Statement is incorporated herein by reference.

Item 11. Executive Compensation.

The information set forth under the caption "Compensation of Directors and Executive Officers" of the 2022 Proxy Statement is incorporated herein by reference.

Item 12. Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters.

Securities Authorized for Issuance under Equity Compensation Plans

The following table provides information for the equity compensation plan of the Company as of December 31, 2021:

Plan Category	Number of securities to be issued upon exercise of outstanding options, warrants and rights (a)	Weighted-average exercise price of outstanding options, warrants and rights (b)	Number of securities remaining available for future issuance under equity compensation plans (excluding securities reflected in column (a)) (c)
Equity compensation plans approved by security holders*	-	-	75,557
Equity compensation plans not approved by security holders	-	-	0

*Amounts are subject to adjustment to reflect stock dividends, stock splits, or other relevant changes in capitalization.

In addition, the Company has an employee stock purchase plan that allows employees to purchase stock at a 5% discount up to a maximum of 10% of their gross compensation. Under this plan, 54,021 authorized shares remain unissued as of December 31, 2021.

The information set forth under the caption "Security Ownership of Certain Beneficial Owners and Management" of the 2022 Proxy Statement is incorporated herein by reference.

Item 13. Certain Relationships and Related Transactions, and Director Independence.

The information set forth under the caption "Director Independence" of the 2022 Proxy Statement is incorporated herein by reference.

Item 14. Principal Accounting Fees and Services.

The information set forth under the caption "Principal Accountant's Fees and Services" of the 2022 Proxy Statement is incorporated herein by reference.

PART IV

Item 15. Exhibits and Financial Statement Schedules.

- (a) Certain documents filed as part of the Form 10-K.
1. The financial statements set forth under Item 8 of this Form 10-K.

Report of Independent Registered Public Accounting Firm
Balance Sheets as of December 31, 2021 and 2020
Statements of Income for Years Ended December 31, 2021 and 2020
Statements of Common Stockholders' Equity for Years Ended December 31, 2021 and 2020
Statements of Cash Flows for Years Ended December 31, 2021 and 2020
Notes to Financial Statements

2. Financial Statement schedules.

<u>Schedule Number</u>	<u>Schedule Description</u>	<u>Page Number</u>
II	Valuation and Qualifying Accounts for the years ended December 31, 2021 and 2020	58

The report of the Company's independent registered public accounting firm with respect to the financial statement schedule appears on page 21.

All other financial statements and schedules not listed have been omitted since the required information is included in the financial statements or the notes thereto, or is not applicable or required.

3. Exhibits required by Item 601 of Regulation S-K.

<u>Exhibit Number</u>	<u>Exhibit Description</u>	<u>Page Number of Incorporation By Reference</u>
3	Amended and Restated Articles of Incorporation	Incorporated herein by reference. Filed previously with the Securities and Exchange Commission as Exhibit 3.1 to Form 8-K dated May 4, 2010.
3.1	Amended and Restated By-Laws	Incorporated herein by reference. Filed previously with the Securities and Exchange Commission as Exhibit 3.1 to Form 8-K dated January 26, 2012.

<u>Exhibit Number</u>	<u>Exhibit Description</u>	<u>Page Number of Incorporation By Reference</u>
<u>4.1</u>	<u>Dividend Reinvestment and Direct Stock Purchase and Sale Plan</u>	<u>Incorporated herein by reference. Filed previously with the Securities and Exchange Commission on Form S-3 dated November 8, 2019 (File No. 333-234587).</u>
<u>4.2</u>	<u>Description of The York Water Company Securities Registered Under Section 12 of the Securities Exchange Act of 1934, as amended.</u>	<u>Incorporated herein by reference. Filed previously with the Securities and Exchange Commission as Exhibit 4.4 to the Company's 2019 Form 10-K.</u>
10.1	Articles of Agreement Between The York Water Company and Springettsbury Township relative to Extension of Water Mains dated April 17, 1985	Incorporated herein by reference. Filed previously with the Securities and Exchange Commission as Exhibit 10.1 to the Company's 1989 Form 10-K.
10.2	Note Agreement relative to the \$6,500,000 10.05% Senior Notes, Series C dated August 15, 1990	Incorporated herein by reference. Filed previously with the Securities and Exchange Commission as Exhibit 4.6 to the Company's 1990 Form 10-K.
10.3	Note Agreement relative to the \$7,500,000 8.43% Senior Notes, Series D dated December 15, 1992	Incorporated herein by reference. Filed previously with the Securities and Exchange Commission as Exhibit 4.7 to the Company's 1992 Form 10-K.
<u>10.4</u>	<u>Variable Rate Loan Agreement between The York Water Company and Pennsylvania Economic Development Financing Authority, dated as of May 1, 2008 relative to the \$12,000,000 Exempt Facilities Revenue Bonds</u>	<u>Incorporated herein by reference. Filed previously with the Securities and Exchange Commission as Exhibit 10.1 to the Company's May 12, 2008 Form 8-K.</u>
<u>10.5</u>	<u>Trust Indenture dated as of May 1, 2008 between Pennsylvania Economic Development Financing Authority and Manufacturers and Traders Trust Company, as trustee</u>	<u>Incorporated herein by reference. Filed previously with the Securities and Exchange Commission as Exhibit 10.5 to the Company's September 15, 2009 Form 8-K.</u>
<u>10.6</u>	<u>Reimbursement, Credit and Security Agreement, dated as of May 1, 2008 between The York Water Company and PNC Bank, National Association</u>	<u>Incorporated herein by reference. Filed previously with the Securities and Exchange Commission as Exhibit 10.3 to the Company's May 12, 2008 Form 8-K.</u>
<u>10.7</u>	<u>Loan Agreement between The York Water Company and York County Industrial Development Authority, entered into July 23, 2015 and dated as of July 1, 2015 relative to the \$10,000,000 4.00% - 4.50% Exempt Facilities Revenue Bonds.</u>	<u>Incorporated herein by reference. Filed previously with the Securities and Exchange Commission as Exhibit 10.1 to the Company's July 24, 2015 Form 8-K.</u>

<u>Exhibit Number</u>	<u>Exhibit Description</u>	<u>Page Number of Incorporation By Reference</u>
<u>10.8</u>	<u>Trust Indenture entered into July 23, 2015 and dated as of July 1, 2015 between York County Industrial Development Authority and Manufacturers and Traders Trust Company, as trustee</u>	<u>Incorporated herein by reference. Filed previously with the Securities and Exchange Commission as Exhibit 10.2 to the Company's July 24, 2015 Form 8-K.</u>
<u>10.9*</u>	<u>Cash Incentive Plan</u>	<u>Incorporated herein by reference. Filed previously with the Securities and Exchange Commission as Exhibit 10.1 to the Company's January 28, 2005 Form 8-K.</u>
<u>10.10*</u>	<u>Form of Amended and Restated Change in Control Agreement originally effective as of November 5, 2008 between The York Water Company and each of the individuals listed on a schedule attached thereto, which plans are identical in all material respects except as indicated in Schedule 10.10</u>	<u>Incorporated herein by reference. Filed previously with the Securities and Exchange Commission as Exhibit 10.10 to the Company's March 9, 2021 Form 10-K.</u>
10.11*	Form of Amended and Restated Supplemental Retirement Plan originally effective as of January 1, 2009 between The York Water Company and each of the individuals listed on a schedule attached thereto, which plans are identical in all material respects except as indicated in Schedule 10.11	Filed herewith.
<u>10.12*</u>	<u>Form of Amended and Restated Deferred Compensation Plan originally effective as of July 1, 2015 between The York Water Company and each of the individuals listed on a schedule attached thereto, which plans are identical in all material respects except as indicated in Schedule 10.18</u>	<u>Incorporated herein by reference. Filed previously with the Securities and Exchange Commission as Exhibit 10.18 to the Company's March 10, 2020 Form 10-K.</u>
10.13*	Form of Amended and Restated Deferred Compensation Plan originally effective as of January 1, 2016 between The York Water Company and each of the individuals listed on a schedule attached thereto, which plans are identical in all material respects except as indicated in Schedule 10.13	Filed herewith.
<u>10.14*</u>	<u>Long-Term Incentive Plan</u>	<u>Incorporated herein by reference. Filed previously with the Securities and Exchange Commission on Form S-8 dated May 11, 2016 (File No. 333-211287).</u>
<u>10.15*</u>	<u>Employee Stock Purchase Plan</u>	<u>Incorporated herein by reference. Filed previously with the Securities and Exchange Commission as Exhibit 10.21 to the Company's March 7, 2017 Form 10-K.</u>

<u>Exhibit Number</u>	<u>Exhibit Description</u>	<u>Page Number of Incorporation By Reference</u>
<u>10.16</u>	<u>Note Agreement relative to the \$20,000,000 4.54% Senior Notes, dated January 31, 2019</u>	<u>Incorporated herein by reference. Filed previously with the Securities and Exchange Commission as Exhibit 10.1 to the Company's February 5, 2019 Form 8-K.</u>
<u>10.17</u>	<u>Note Agreement relative to the \$15,000,000 3.23% Senior Notes, dated October 1, 2019</u>	<u>Incorporated herein by reference. Filed previously with the Securities and Exchange Commission as Exhibit 10.1 to the Company's October 2, 2019 Form 8-K.</u>
<u>10.18</u>	<u>Loan Agreement between The York Water Company and Pennsylvania Economic Development Financing Authority entered into October 8, 2019 and dated as of September 1, 2019 relative to the \$25,370,000 3.00% - 3.10% Exempt Facilities Revenue Refunding Bonds.</u>	<u>Incorporated herein by reference. Filed previously with the Securities and Exchange Commission as Exhibit 10.1 to the Company's October 9, 2019 Form 8-K.</u>
<u>10.19</u>	<u>Trust Indenture entered into October 8, 2019 and dated as of September 1, 2019 between Pennsylvania Economic Development Financing Authority and Manufacturers and Traders Trust Company, as trustee.</u>	<u>Incorporated herein by reference. Filed previously with the Securities and Exchange Commission as Exhibit 10.2 to the Company's October 9, 2019 Form 8-K.</u>
<u>10.20</u>	<u>Note Agreement relative to the \$30,000,000 3.24% Senior Notes, dated September 30, 2020</u>	<u>Incorporated herein by reference. Filed previously with the Securities and Exchange Commission as Exhibit 10.1 to the Company's October 2, 2020 Form 8-K.</u>
<u>14</u>	<u>Company Code of Conduct</u>	<u>Incorporated herein by reference. Filed previously with the Securities and Exchange Commission as Exhibit 14 to the Company's August 6, 2014 Form 10-Q.</u>
23	Consent of Baker Tilly US, LLP, Independent Registered Public Accounting Firm	Filed herewith.
31.1	Certification pursuant to Rule 13a-15(f) and 15d-15(f)	Filed herewith.
31.2	Certification pursuant to Rule 13a-15(f) and 15d-15(f)	Filed herewith.
32.1	Certification pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002	Filed herewith.
32.2	Certification pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002	Filed herewith.

<u>Exhibit Number</u>	<u>Exhibit Description</u>	<u>Page Number of Incorporation By Reference</u>
101.INS	Inline XBRL Instance Document (the instance document does not appear in the Interactive Data File because its XBRL tags are embedded within the Inline XBRL document)	Filed herewith.
101.SCH	Inline XBRL Taxonomy Extension Schema	Filed herewith.
101.CAL	Inline XBRL Taxonomy Extension Calculation Linkbase	Filed herewith.
101.DEF	Inline XBRL Taxonomy Extension Definition Linkbase	Filed herewith.
101.LAB	Inline XBRL Taxonomy Extension Label Linkbase	Filed herewith.
101.PRE	Inline XBRL Taxonomy Extension Presentation Linkbase	Filed herewith.
104	Cover Page Interactive Data File (formatted as inline XBRL and contained in Exhibit 101)	Filed herewith.

* Management contracts and compensatory plans or arrangements required to be filed as exhibits pursuant to Item 15(a)(3) of this Annual Report.

Item 16. Form 10-K Summary.

None.

THE YORK WATER COMPANY

**Schedule II Valuation and Qualifying Accounts
For the Two Years Ended December 31, 2021**

<u>Description</u>	<u>Balance at Beginning of Year</u>	<u>Additions</u>			<u>Balance at End of Year</u>
		<u>Charged to Cost and Expenses</u>	<u>Recoveries</u>	<u>Deductions</u>	
FOR THE YEAR ENDED DECEMBER 31, 2021					
Reserve for uncollectible accounts	\$655,000	\$377,685	\$52,527	\$230,212	\$855,000
FOR THE YEAR ENDED DECEMBER 31, 2020					
Reserve for uncollectible accounts	\$305,000	\$613,556	\$54,653	\$318,209	\$655,000

The Deductions column above represents write-offs of accounts receivable during the applicable year.

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

THE YORK WATER COMPANY
(Registrant)

Dated: March 7, 2022

By: /s/ Joseph T. Hand
Joseph T. Hand
President and CEO

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

By: /s/ Joseph T. Hand
Joseph T. Hand
(Principal Executive Officer and Director)
Dated: March 7, 2022

By: /s/ Matthew E. Poff
Matthew E. Poff
(Principal Accounting Officer and Chief Financial Officer)
Dated: March 7, 2022

Directors:

Date:

By: /s/ Cynthia A. Dotzel
Cynthia A. Dotzel

March 7, 2022

By: /s/ Michael W. Gang
Michael W. Gang

March 7, 2022

By: /s/ Joseph T. Hand
Joseph T. Hand

March 7, 2022

By: /s/ Jeffrey R. Hines
Jeffrey R. Hines

March 7, 2022

By: /s/ George W. Hodges
George W. Hodges

March 7, 2022

By: /s/ George Hay Kain, III
George Hay Kain, III

March 7, 2022

By: /s/ Jody L. Keller
Jody L. Keller

March 7, 2022

By: /s/ Erin C. McGlaughlin
Erin C. McGlaughlin

March 7, 2022

By: /s/ Robert P. Newcomer
Robert P. Newcomer

March 7, 2022

By: /s/ Steven R. Rasmussen
Steven R. Rasmussen

March 7, 2022

By: /s/ Ernest J. Waters
Ernest J. Waters

March 7, 2022

EXHIBIT 23

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statements on Form S-3 (File No. 333-234587 and 333-259809) and Forms S-8 (File Nos. 333-191497 and 333-211287) of The York Water Company of our report dated March 8, 2022, relating to the financial statements and the financial statement schedule, which appear in this Form 10-K.

/s/ Baker Tilly US, LLP

York, Pennsylvania

March 8, 2022

**EXHIBIT 31.1
CERTIFICATIONS**

I, Joseph T. Hand, certify that:

1. I have reviewed this report on Form 10-K of The York Water Company;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent function):
 - a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: March 8, 2022

By: /s/ Joseph T. Hand
Joseph T. Hand
President and CEO

**EXHIBIT 31.2
CERTIFICATIONS**

I, Matthew E. Poff, certify that:

1. I have reviewed this report on Form 10-K of The York Water Company;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent function):
 - a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: March 8, 2022

By: /s/ Matthew E. Poff
Matthew E. Poff
Chief Financial Officer

EXHIBIT 32.1

**CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

In connection with the Annual Report of The York Water Company on Form 10-K for the period ending December 31, 2021 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Joseph T. Hand, Chief Executive Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to my knowledge:

- (1) The Report fully complies with the requirements of Section 13(a) of the Securities Exchange Act of 1934; and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

THE YORK WATER COMPANY

By: /s/ Joseph T. Hand
Joseph T. Hand
Chief Executive Officer

Date: March 8, 2022

EXHIBIT 32.2

**CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

In connection with the Annual Report of The York Water Company on Form 10-K for the period ending December 31, 2021 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Matthew E. Poff, Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to my knowledge:

- (1) The Report fully complies with the requirements of Section 13(a) of the Securities Exchange Act of 1934; and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

THE YORK WATER COMPANY

By: /s/ Matthew E. Poff
Matthew E. Poff
Chief Financial Officer

Date: March 8, 2022

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q

(Mark One)

- QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the quarterly period ended March 31, 2021
- OR
- TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the transition period from _____ to _____

Commission file number 001-34245

THE YORK WATER COMPANY

(Exact name of registrant as specified in its charter)



PENNSYLVANIA

(State or other jurisdiction of incorporation or organization)

23-1242500

(I.R.S. Employer Identification No.)

130 EAST MARKET STREET, YORK, PENNSYLVANIA

(Address of principal executive offices)

17401

(Zip Code)

Registrant's telephone number, including area code (717) 845-3601

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

YES NO

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).

YES NO

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act:

Large accelerated filer

Accelerated filer

Non-accelerated filer

Small Reporting company

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

YES NO

Securities registered pursuant to Section 12(g) of the Act:

COMMON STOCK, NO PAR VALUE
(Title of Class)

YORW
(Trading Symbol)

The NASDAQ Global Select Market
(Name of Each Exchange on Which Registered)

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date.

Common stock, No par value

13,073,062 Shares outstanding
as of May 4, 2021

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THE YORK WATER COMPANY

PART I - FINANCIAL INFORMATION

Item 1. Financial Statements.

Balance Sheets (Unaudited)
(In thousands of dollars, except per share amounts)

	Mar. 31, 2021	Dec. 31, 2020
ASSETS		
UTILITY PLANT, at original cost	\$ 447,247	\$ 438,670
Plant acquisition adjustments	(3,690)	(3,707)
Accumulated depreciation	<u>(93,009)</u>	<u>(91,340)</u>
Net utility plant	<u>350,548</u>	<u>343,623</u>
OTHER PHYSICAL PROPERTY, net of accumulated depreciation of \$465 in 2021 and \$458 in 2020	 <u>735</u>	 <u>742</u>
CURRENT ASSETS:		
Cash and cash equivalents	55	2
Restricted cash	-	5,000
Accounts receivable, net of reserves of \$714 in 2021 and \$655 in 2020	4,016	5,184
Unbilled revenues	2,876	2,847
Recoverable income taxes	582	721
Materials and supplies inventories, at cost	1,020	1,010
Prepaid expenses	<u>1,888</u>	<u>1,526</u>
Total current assets	<u>10,437</u>	<u>16,290</u>
OTHER LONG-TERM ASSETS:		
Prepaid pension cost	3,006	2,209
Note receivable	255	255
Deferred regulatory assets	40,318	39,893
Other assets	<u>4,090</u>	<u>3,945</u>
Total other long-term assets	<u>47,669</u>	<u>46,302</u>
Total Assets	<u><u>\$ 409,389</u></u>	<u><u>\$ 406,957</u></u>

The accompanying notes are an integral part of these statements.

THE YORK WATER COMPANY

Balance Sheets (Unaudited)
(In thousands of dollars, except per share amounts)

	Mar. 31, 2021	Dec. 31, 2020
STOCKHOLDERS' EQUITY AND LIABILITIES		
COMMON STOCKHOLDERS' EQUITY:		
Common stock, no par value, authorized 46,500,000 shares, issued and outstanding 13,071,733 shares in 2021 and 13,060,817 shares in 2020	\$ 86,436	\$ 85,935
Retained earnings	<u>58,574</u>	<u>57,317</u>
Total common stockholders' equity	<u>145,010</u>	<u>143,252</u>
 PREFERRED STOCK, authorized 500,000 shares, no shares issued	 -	 -
 LONG-TERM DEBT	 <u>122,087</u>	 <u>123,573</u>
 COMMITMENTS	 -	 -
 CURRENT LIABILITIES:		
Accounts payable	6,623	6,540
Dividends payable	2,192	2,192
Accrued compensation and benefits	1,410	1,417
Accrued interest	1,068	959
Deferred regulatory liabilities	549	525
Other accrued expenses	<u>514</u>	<u>360</u>
Total current liabilities	<u>12,356</u>	<u>11,993</u>
 DEFERRED CREDITS:		
Customers' advances for construction	10,828	10,326
Deferred income taxes	44,261	43,538
Deferred employee benefits	4,809	4,793
Deferred regulatory liabilities	26,369	25,444
Other deferred credits	<u>2,209</u>	<u>2,731</u>
Total deferred credits	<u>88,476</u>	<u>86,832</u>
 Contributions in aid of construction	 <u>41,460</u>	 <u>41,307</u>
Total Stockholders' Equity and Liabilities	 <u>\$ 409,389</u>	 <u>\$ 406,957</u>

The accompanying notes are an integral part of these statements.

THE YORK WATER COMPANY

Statements of Income (Unaudited)
(In thousands of dollars, except per share amounts)

	Three Months Ended March 31	
	2021	2020
OPERATING REVENUES:	\$ 13,081	\$ 12,877
OPERATING EXPENSES:		
Operation and maintenance	2,806	2,663
Administrative and general	2,411	2,244
Depreciation and amortization	2,174	2,024
Taxes other than income taxes	336	330
	7,727	7,261
Operating income	5,354	5,616
OTHER INCOME (EXPENSES):		
Interest on debt	(1,214)	(1,195)
Allowance for funds used during construction	262	101
Other pension costs	(304)	(341)
Gain on life insurance	-	515
Other income (expenses), net	(101)	(125)
	(1,357)	(1,045)
Income before income taxes	3,997	4,571
Income taxes	292	569
Net Income	\$ 3,705	\$ 4,002
Basic Earnings Per Share	\$ 0.28	\$ 0.31
Diluted Earnings Per Share	\$ 0.28	\$ 0.31

The accompanying notes are an integral part of these statements.

THE YORK WATER COMPANY

Statements of Common Stockholders' Equity (Unaudited)

(In thousands of dollars, except per share amounts)

For the Periods Ended March 31, 2021 and 2020

	Common Stock Shares	Common Stock Amount	Retained Earnings	Total
Balance, December 31, 2020	13,060,817	\$ 85,935	\$ 57,317	\$ 143,252
Net income	-	-	3,705	3,705
Cash dividends declared, \$0.1874 per share	-	-	(2,448)	(2,448)
Issuance of common stock under dividend reinvestment, direct stock and employee stock purchase plans	10,916	473	-	473
Stock-based compensation	-	28	-	28
Balance, March 31, 2021	<u>13,071,733</u>	<u>\$ 86,436</u>	<u>\$ 58,574</u>	<u>\$ 145,010</u>

	Common Stock Shares	Common Stock Amount	Retained Earnings	Total
Balance, December 31, 2019	13,014,898	\$ 83,976	\$ 50,209	\$ 134,185
Net income	-	-	4,002	4,002
Cash dividends declared, \$0.1802 per share	-	-	(2,346)	(2,346)
Issuance of common stock under dividend reinvestment, direct stock and employee stock purchase plans	9,289	411	-	411
Stock-based compensation	-	37	-	37
Balance, March 31, 2020	<u>13,024,187</u>	<u>\$ 84,424</u>	<u>\$ 51,865</u>	<u>\$ 136,289</u>

The accompanying notes are an integral part of these statements.

THE YORK WATER COMPANY

Statements of Cash Flows (Unaudited)
(In thousands of dollars, except per share amounts)

	Three Months Ended March 31	
	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income	\$ 3,705	\$ 4,002
Adjustments to reconcile net income to net cash provided by operating activities:		
Gain on life insurance	-	(515)
Depreciation and amortization	2,174	2,024
Stock-based compensation	28	37
Decrease in deferred income taxes	(108)	(14)
Other	29	100
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable and unbilled revenues	1,038	(457)
Decrease in recoverable income taxes	139	533
Increase in materials and supplies, prepaid expenses, prepaid pension cost, regulatory and other assets	(2,201)	(1,746)
Increase in accounts payable, accrued compensation and benefits, accrued expenses, deferred employee benefits, regulatory liabilities, and other deferred credits	1,684	570
Increase in accrued interest	109	208
Net cash provided by operating activities	6,597	4,742
CASH FLOWS FROM INVESTING ACTIVITIES:		
Utility plant additions, including debt portion of allowance for funds used during construction of \$146 in 2021 and \$57 in 2020	(7,431)	(3,858)
Net cash used in investing activities	(7,431)	(3,858)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Customers' advances for construction and contributions in aid of construction	792	1,419
Repayments of customer advances	(137)	(58)
Proceeds of long-term debt issues	11,648	6,784
Repayments of long-term debt	(13,178)	(6,478)
Changes in cash overdraft position	(1,263)	(621)
Issuance of common stock	473	411
Dividends paid	(2,448)	(2,341)
Net cash used in financing activities	(4,113)	(884)
Net change in cash, cash equivalents, and restricted cash	(4,947)	-
Cash, cash equivalents, and restricted cash at beginning of period	5,002	2
Cash and cash equivalents at end of period	\$ 55	\$ 2
Supplemental disclosures of cash flow information:		
Cash paid during the period for:		
Interest, net of amounts capitalized	\$ 912	\$ 884
Income taxes	-	-
Supplemental disclosure of non-cash investing and financing activities:		
Accounts payable includes \$3,831 in 2021 and \$2,010 in 2020 for the construction of utility plant.		

The accompanying notes are an integral part of these statements.

THE YORK WATER COMPANY

Notes to Interim Financial Statements (In thousands of dollars, except per share amounts)

1. Basis of Presentation

The interim financial statements are unaudited but, in the opinion of management, reflect all adjustments, consisting of only normal recurring accruals, necessary for a fair presentation of results for such periods. Because the financial statements cover an interim period, they do not include all disclosures and notes normally provided in annual financial statements, and therefore, should be read in conjunction with the financial statements and notes thereto contained in the Company's Annual Report on Form 10-K for the year ended December 31, 2020.

Operating results for the three months ended March 31, 2021 are not necessarily indicative of the results that may be expected for the year ending December 31, 2021. Additionally, based on the duration and severity of the novel coronavirus ("COVID-19") pandemic, the Company is uncertain of the ultimate impact it could have on the business.

2. Accounts Receivable and Contract Assets

Accounts receivable and contract assets are summarized in the following table:

	<u>As of</u> <u>Mar. 31, 2021</u>	<u>As of</u> <u>Dec. 31, 2020</u>	<u>Change</u>
Accounts receivable – customers	\$4,416	\$5,633	\$(1,217)
Other receivables	314	206	108
	<u>4,730</u>	<u>5,839</u>	<u>(1,109)</u>
Less: allowance for doubtful accounts	<u>(714)</u>	<u>(655)</u>	<u>(59)</u>
Accounts receivable, net	<u>\$4,016</u>	<u>\$5,184</u>	<u>\$(1,168)</u>
Unbilled revenue	<u>\$2,876</u>	<u>\$2,847</u>	<u>\$29</u>

Differences in timing of revenue recognition, billings, and cash collections result in receivables and contract assets. Generally, billing occurs subsequent to revenue recognition, resulting in a contract asset reported as unbilled revenue on the balance sheet. The Company does not receive advances or deposits from customers before revenue is recognized so no contract liabilities are reported. Accounts receivable are recorded when the right to consideration becomes unconditional and are presented separately on the balance sheet. The changes in accounts receivable – customers and in unbilled revenue were primarily due to normal timing difference between performance and the customer's payments.

3. Common Stock and Earnings Per Share

Net income of \$3,705 and \$4,002 for the three months ended March 31, 2021 and 2020, respectively, is used to calculate both basic and diluted earnings per share. Basic earnings per share is based on the weighted average number of common shares outstanding. Diluted earnings per share is based on the weighted average number of common shares outstanding plus potentially dilutive shares. The dilutive effect of employee stock-based compensation is included in the computation of diluted earnings per share and is calculated using the treasury stock method and expected proceeds upon exercise or issuance of the stock-based compensation.

The following table summarizes the shares used in computing basic and diluted earnings per share.

	Three Months Ended March 31	
	2021	2020
Weighted average common shares, basic	13,055,871	13,009,596
Effect of dilutive securities:		
Employee stock-based compensation	<u>2,690</u>	<u>2,263</u>
Weighted average common shares, diluted	<u><u>13,058,561</u></u>	<u><u>13,011,859</u></u>

On March 11, 2013, the Board of Directors, or the Board, authorized a share repurchase program granting the Company authority to repurchase up to 1,200,000 shares of the Company's common stock from time to time. The stock repurchase program has no specific end date and the Company may repurchase shares in the open market or through privately negotiated transactions. The Company may suspend or discontinue the repurchase program at any time. No shares were repurchased during the three months ended March 31, 2021 and 2020. As of March 31, 2021, 618,004 shares remain authorized for repurchase.

4. Debt

For the three months ended March 31, 2021, the Company did not enter into any new long-term debt arrangements or modify its outstanding long-term debt, which is summarized in the table below.

	As of <u>Mar. 31, 2021</u>	As of <u>Dec. 31, 2020</u>
8.43% Senior Notes, Series D, due 2022	\$7,500	\$7,500
Variable Rate Pennsylvania Economic Development Financing Authority Exempt Facilities Revenue Refunding Bonds, Series 2008A, due 2029	12,000	12,000
3.00% Pennsylvania Economic Development Financing Authority Exempt Facilities Revenue Refunding Bonds, Series A of 2019, due 2036	10,500	10,500
3.10% Pennsylvania Economic Development Financing Authority Exempt Facilities Revenue Refunding Bonds, Series B of 2019, due 2038	14,870	14,870
3.23% Senior Notes, due 2040	15,000	15,000
4.00% - 4.50% York County Industrial Development Authority Exempt Facilities Revenue Bonds, Series 2015, due 2029 - 2045	10,000	10,000
4.54% Senior Notes, due 2049	20,000	20,000
3.24% Senior Notes, due 2050	30,000	30,000
Committed Line of Credit, due 2022	<u>5,170</u>	<u>6,700</u>
Total long-term debt	125,040	126,570
Less discount on issuance of long-term debt	(178)	(181)
Less unamortized debt issuance costs	<u>(2,775)</u>	<u>(2,816)</u>
Long-term portion	<u><u>\$122,087</u></u>	<u><u>\$123,573</u></u>

5. Interest Rate Swap Agreement

The Company is exposed to certain risks relating to its ongoing business operations. The primary risk managed by using derivative instruments is interest rate risk. The Company utilizes an interest rate swap agreement to effectively convert the Company's \$12,000 variable-rate debt issue to a fixed rate. Interest rate swaps are contracts in which a series of interest rate cash flows are exchanged over a prescribed period. The notional amount on which the interest payments are based (\$12,000) is not exchanged. The interest rate swap provides that the Company pays the counterparty a fixed interest rate of 3.16% on the notional amount of \$12,000. In exchange, the counterparty pays the Company a variable interest rate based on 59% of the U.S. Dollar one-month LIBOR rate on the notional amount. The intent is for the variable rate received from the swap counterparty to approximate the variable rate the Company pays to bondholders on its variable rate debt issue, resulting in a fixed rate being paid to the swap counterparty and reducing the Company's interest rate risk. The Company's net payment rate on the swap was 2.95% and 2.28% during the three months ended March 31, 2021 and 2020, respectively.

The interest rate swap agreement is classified as a financial derivative used for non-trading activities. The accounting standards regarding accounting for derivatives and hedging activities require companies to recognize all derivative instruments as either assets or liabilities at fair value on the balance sheet. In accordance with the standards, the interest rate swap is recorded on the balance sheet in other deferred credits at fair value (see Note 6).

The Company uses regulatory accounting treatment rather than hedge accounting to defer the unrealized gains and losses on its interest rate swap. These unrealized gains and losses are recorded as a regulatory asset. Based on current ratemaking treatment, the Company expects the unrealized gains and losses to be recognized in rates as a component of interest expense as the swap settlements occur. Swap settlements are recorded in the income statement with the hedged item as interest expense. Swap settlements resulted in the reclassification from regulatory assets to interest expense of \$91 and \$69 for the three months ended March 31, 2021 and 2020, respectively. The overall swap result was a (gain) loss of \$(431) and \$712 for the three months ended March 31, 2021 and 2020, respectively. The Company expects to reclassify \$369 from regulatory assets to interest expense as a result of swap settlements over the next 12 months.

The interest rate swap agreement contains provisions that require the Company to maintain a credit rating of at least BBB- with Standard & Poor's. If the Company's rating were to fall below this rating, it would be in violation of these provisions, and the counterparty to the derivative could request immediate payment if the derivative was in a liability position. On October 21, 2020, Standard & Poor's affirmed the Company's credit rating at A-, with a stable outlook and adequate liquidity. The Company's interest rate swap was in a liability position as of March 31, 2021. If a violation due to credit rating, or some other default provision, were triggered on March 31, 2021, the Company would have been required to pay the counterparty approximately \$2,237.

The interest rate swap will expire on October 1, 2029. Other than the interest rate swap, the Company has no other derivative instruments.

6. Fair Value of Financial Instruments

The accounting standards regarding fair value measurements establish a fair value hierarchy which indicates the extent to which inputs used in measuring fair value are observable in the market. Level 1 inputs include quoted prices for identical instruments and are the most observable. Level 2 inputs include quoted prices for similar assets and observable inputs such as interest rates, commodity rates and yield curves. Level 3 inputs are not observable in the market and include management's own judgments about the assumptions market participants would use in pricing the asset or liability.

The Company has recorded its interest rate swap liability at fair value in accordance with the standards. The liability is recorded under the caption "Other deferred credits" on the balance sheet. The table below illustrates the fair value of the interest rate swap as of the end of the reporting period.

<u>Description</u>	<u>March 31, 2021</u>	<u>Fair Value Measurements at Reporting Date Using Significant Other Observable Inputs (Level 2)</u>
Interest Rate Swap	\$2,209	\$2,209

Fair values are measured as the present value of all expected future cash flows based on the LIBOR-based swap yield curve as of the date of the valuation. These inputs to this calculation are deemed to be Level 2 inputs. The balance sheet carrying value reflects the Company's credit quality as of March 31, 2021. The rate used in discounting all prospective cash flows anticipated to be made under this swap reflects a representation of the yield to maturity for 30-year debt on utilities rated A- as of March 31, 2021. The use of the Company's credit rating resulted in a reduction in the fair value of the swap liability of \$28 as of March 31, 2021. The fair value of the swap reflecting the Company's credit quality as of December 31, 2020 is shown in the table below.

<u>Description</u>	<u>December 31, 2020</u>	<u>Fair Value Measurements at Reporting Date Using Significant Other Observable Inputs (Level 2)</u>
Interest Rate Swap	\$2,731	\$2,731

The carrying amount of current assets and liabilities that are considered financial instruments approximates fair value as of the dates presented. The Company's total long-term debt, with a carrying value of \$125,040 at March 31, 2021, and \$126,570 at December 31, 2020, had an estimated fair value of approximately \$136,000 and \$151,000, respectively. The estimated fair value of debt was calculated using a discounted cash flow technique that incorporates a market interest yield curve with adjustments for duration and risk profile. These inputs to this calculation are deemed to be Level 2 inputs. The Company recognized its credit rating in determining the yield curve and did not factor in third party credit enhancements including the letter of credit on the 2008 Pennsylvania Economic Development Financing Authority Series A issue.

Customers' advances for construction and note receivable had carrying values at March 31, 2021 of \$10,828 and \$255, respectively. At December 31, 2020, customers' advances for construction and note receivable had carrying values of \$10,326 and \$255, respectively. The relative fair values of these amounts cannot be accurately estimated since the timing of future payment streams is dependent upon several factors, including new customer connections, customer consumption levels and future rate increases.

7. Commitments

The Company entered into a consent order agreement with the Pennsylvania Department of Environmental Protection in December 2016 after the Company determined it exceeded the action level for lead as established by the Lead and Copper Rule, or LCR, issued by the U.S. Environmental Protection Agency. The Company did not have an exceedance in any subsequent compliance test. Under the agreement, the Company successfully completed its commitment to exceed the LCR replacement schedule by replacing all the known company-owned lead service lines within four years from the agreement. Any additional company-owned lead service lines that are discovered will be replaced and included in utility plant but are not expected to have a material impact on the financial position of the Company.

The Company was granted approval by the Pennsylvania Public Utility Commission, or PPUC, to modify its tariff to include the cost of the annual replacement of up to 400 lead customer-owned service lines over nine years from the agreement. The tariff modification allows the Company to replace customer-owned service lines at its own initial cost. The Company will record the costs as a regulatory asset to be recovered in future base rates to customers, over a four-year period. The cost for the customer-owned lead service line replacements was approximately \$1,222 and \$1,204 through March 31, 2021 and December 31, 2020, respectively, and is included as a regulatory asset. Based on its experience, the Company estimates that lead customer-owned service lines replacements will cost \$1,500. This estimate is subject to adjustment as more facts become available.

8. Revenue

The following table shows the Company's revenues disaggregated by service and customer type.

	Three Months Ended March 31	
	2021	2020
Water utility service:		
Residential	\$8,145	\$8,077
Commercial and industrial	3,310	3,341
Fire protection	806	801
Wastewater utility service:		
Residential	471	410
Commercial and industrial	79	76
Billing and revenue collection services	119	15
Collection services	-	14
Other revenue	10	5
Total Revenue from Contracts with Customers	<u>12,940</u>	<u>12,739</u>
Rents from regulated property	141	138
Total Operating Revenue	<u>\$13,081</u>	<u>\$12,877</u>

Utility Service

The Company provides utility service as a distinct and single performance obligation to each of its water and wastewater customers. The transaction price is detailed in the tariff pursuant to an order by the PPUC and made publicly available. There is no variable consideration and no free service, special rates, or subnormal charges to any customer. Due to the fact that the contract includes a single performance obligation, no judgment is required to allocate the transaction price. The performance obligation is satisfied over time through the continuous provision of utility service through a stand-ready obligation to perform and the transfer of water or the collection of wastewater through a series of distinct transactions that are identical in nature and have the same pattern of transfer to the customer. The Company uses an output method to recognize the utility service revenue over time. The stand-ready obligation is recognized through the passage of time in the form of a fixed charge and the transfer of water or the collection of wastewater is recognized at a per unit rate based on the actual or estimated flow through the meter. Each customer is invoiced every month and the invoice is due within twenty days. The utility service has no returns or warranties associated with it. No revenue is recognized from performance obligations satisfied in prior periods and no performance obligations remain unsatisfied as of the end of the reporting period. A contract asset for unbilled revenue is recognized for the passage of time and the actual or estimated usage from the latest meter reading to the end of the accounting period. The methodology is standardized and consistently applied to reduce bias and the need for judgment.

Billing and Revenue Collection Service

The Company provides billing and revenue collection service as distinct performance obligations to three municipalities within the service territory of the Company. The municipalities provide wastewater service to their residents and the Company acts as the billing and revenue collection agent for the municipalities. The transaction price is a fixed amount per bill prepared as established in the contract. There is no variable consideration. Due to the fact that both the billing performance obligation and the revenue collection performance obligation are materially complete by the end of the reporting period, the Company does not allocate the transaction price between the two performance obligations. The performance obligations are satisfied at a point in time when the bills are sent as the municipalities receive all the benefits and bears all of the risk of non-collection at that time. Each municipality is invoiced when the bills are complete and the invoice is due within thirty days. The billing and revenue collection service has no returns or warranties associated with it. No revenue is recognized from performance obligations satisfied in prior periods and no performance obligations remain unsatisfied as of the end of the reporting period.

Collection Service

The Company provides collection service as a distinct and single performance obligation to several municipalities within the service territory of the Company. The municipalities provide wastewater service to their residents. If those residents are delinquent in paying for their wastewater service, the municipalities request that the Company post for and shut off the supply of water to the premises of those residents. When the resident is no longer delinquent, the Company will restore water service to the premises. The transaction price for each posting, each shut off, and each restoration is a fixed amount as established in the contract. There is no variable consideration. Due to the fact that the contract includes a single performance obligation, no judgment is required to allocate the transaction price. The performance obligation is satisfied at a point in time when the posting, shut off, or restoration is completed as the municipalities receive all the benefits in the form of payment or no longer providing wastewater service. Each municipality is invoiced periodically for the posting, shut offs, and restorations that have been completed since the last billing and the invoice is due within thirty days. The collection service has no returns or warranties associated with it. No revenue is recognized from performance obligations satisfied in prior periods and no performance obligations remain unsatisfied as of the end of the reporting period. A contract asset for unbilled revenue is recognized for postings, shut offs, and restorations that have been completed from the last billing to the end of the accounting period.

Service Line Protection Plan

The Company provides service line protection as a distinct and single performance obligation to current water customers that choose to participate. The transaction price is detailed in the plan's terms and conditions and made publicly available. There is no variable consideration. Due to the fact that the contract includes a single performance obligation, no judgment is required to allocate the transaction price. The performance obligation is satisfied over time through the continuous provision of service line protection through a stand-ready obligation to perform. The Company uses an output method to recognize the service line protection revenue over time. The stand-ready obligation is recognized through the passage of time. A customer has a choice to prepay for an entire year or to pay in advance each month. The service line protection plan has no returns or extended warranties associated with it. No revenue is recognized from performance obligations satisfied in prior periods and no material performance obligations remain unsatisfied as of the end of the reporting period.

9. Rate Matters

From time to time, the Company files applications for rate increases with the PPUC and is granted rate relief as a result of such requests. Most recently, the PPUC authorized an increase in rates effective March 1, 2019.

The PPUC permits water utilities to collect a distribution system improvement charge, or DSIC. The DSIC allows the Company to add a charge to customers' bills for qualified replacement costs of certain infrastructure without submitting a rate filing. This surcharge mechanism typically adjusts periodically based on additional qualified capital expenditures completed or anticipated in a future period. The DSIC is capped at 5% of base rates and is reset to zero when new base rates that reflect the costs of those additions become effective or when a utility's earnings exceed a regulatory benchmark. The DSIC reset to zero when the new base rates took effect March 1, 2019. Since the reset, the Company's earnings have exceeded the regulatory benchmark, preventing the collection of a DSIC. There were no DSIC revenues for the three months ended March 31, 2021 and 2020.

10. Pensions

Components of Net Periodic Pension Cost

	Three Months Ended March 31	
	2021	2020
Service cost	\$271	\$234
Interest cost	302	364
Expected return on plan assets	(913)	(799)
Amortization of actuarial loss	121	92
Amortization of prior service cost	(3)	(3)
Rate-regulated adjustment	797	687
Net periodic pension expense	<u>\$575</u>	<u>\$575</u>

Pension service cost is recorded in operating expenses. All other components of net periodic pension cost are recorded as other pension costs in other income (expenses).

Employer Contributions

The Company previously disclosed in its financial statements for the year ended December 31, 2020 that it expected to contribute \$2,300 to its pension plans in 2021. For the three months ended March 31, 2021, contributions of \$575 have been made. The Company expects to contribute the remaining \$1,725 during the final three quarters of 2021.

11. Stock-Based Compensation

On May 2, 2016, the Company's stockholders approved The York Water Company Long-Term Incentive Plan, or LTIP. The LTIP was adopted to provide the incentive of long-term stock-based awards to officers, directors, and key employees. The LTIP provides for the granting of nonqualified stock options, incentive stock options, stock appreciation rights, performance restricted stock grants and units, restricted stock grants and units, and unrestricted stock grants. A maximum of 100,000 shares of common stock may be issued under the LTIP over the ten-year life of the plan. The maximum number of shares of common stock subject to awards that may be granted to any participant in any one calendar year is 2,000. Shares of common stock issued under the LTIP may be treasury shares or authorized but unissued shares. The LTIP will be administered by the Compensation Committee of the Board, or the full Board, provided that the full Board will administer the LTIP as it relates to awards to non-employee directors of the Company. The Company filed a registration statement with the Securities and Exchange Commission on May 11, 2016 covering the offering of stock under the LTIP. The LTIP was effective on July 1, 2016.

On August 19, 2019, the Board accelerated the vesting period for restricted stock granted in 2017, 2018, and 2019 to one retiring officer from three years to that officer's 2020 retirement date, which had been fully recognized as of March 31, 2020.

The restricted stock awards provide the grantee with the rights of a shareholder, including the right to receive dividends and to vote such shares, but not the right to sell or otherwise transfer the shares during the restriction period. As a result, the awards are included in common shares outstanding on the balance sheet. Restricted stock awards result in compensation expense valued at the fair market value of the stock on the date of the grant and are amortized ratably over the restriction period.

No long-term stock-based awards were granted under the LTIP during the three months ended March 31, 2021. No previously issued restricted stock awards vested or were forfeited during the three months ended March 31, 2021. For the three months ended March 31, 2021 and 2020, the statement of income includes \$28 and \$37 of stock-based compensation, respectively, and related recognized tax benefits of \$8 and \$11, respectively. Total stock-based compensation related to nonvested awards not yet recognized is \$263 which will be recognized over the remaining three year vesting period.

12. Income Taxes

The Company filed for a change in accounting method under the Internal Revenue Service tangible property regulations, or TPR, effective in 2014. Under the change in accounting method, the Company is permitted to deduct the costs of certain asset improvements that were previously being capitalized and depreciated for tax purposes as an expense on its income tax return. This ongoing deduction results in a reduction in the effective income tax rate, a net reduction in income tax expense, and a reduction in the amount of income taxes currently payable. It also results in increases to deferred tax liabilities and regulatory assets representing the appropriate book and tax basis difference on capital additions.

The Company's effective tax rate was 7.3% and 12.4% for the three months ended March 31, 2021 and 2020, respectively. The lower effective tax rate for the three months ended March 31, 2021 is primarily due to higher deductions from the TPR. The effective tax rate will vary depending on the level of eligible asset improvements expensed for tax purposes under TPR each period.

Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations. (In thousands of dollars, except per share amounts)

Forward-looking Statements

Certain statements contained in this report on Form 10-Q constitute "forward-looking statements" within the meaning of Section 21E of the Securities Exchange Act of 1934 and Section 27A of the Securities Act of 1933. Words such as "may," "should," "believe," "anticipate," "estimate," "expect," "intend," "plan" and similar expressions are intended to identify forward-looking statements. These forward-looking statements include certain information relating to the Company's business strategy; statements including, but not limited to:

- the amount and timing of rate changes and other regulatory matters including the recovery of costs recorded as regulatory assets;
- expected profitability and results of operations;
- trends;
- goals, priorities and plans for, and cost of, growth and expansion;
- strategic initiatives;
- availability of water supply;
- water usage by customers; and
- the ability to pay dividends on common stock and the rate of those dividends.

The forward-looking statements in this report reflect what the Company currently anticipates will happen. What actually happens could differ materially from what it currently anticipates will happen. The Company does not intend to make a public announcement when forward-looking statements in this report are no longer accurate, whether as a result of new information, what actually happens in the future or for any other reason. Important matters that may affect what will actually happen include, but are not limited to:

- changes in weather, including drought conditions or extended periods of heavy rainfall;
- natural disasters, including pandemics such as the current outbreak of the novel strain of coronavirus known as “COVID-19” and the effectiveness of the Company’s pandemic plans;
- levels of rate relief granted;
- the level of commercial and industrial business activity within the Company's service territory;
- construction of new housing within the Company's service territory and increases in population;
- changes in government policies or regulations, including the tax code;
- the ability to obtain permits for expansion projects;
- material changes in demand from customers, including the impact of conservation efforts which may reduce the demand of customers for water;
- changes in economic and business conditions, including interest rates;
- loss of customers;
- changes in, or unanticipated, capital requirements;
- the impact of acquisitions;
- changes in accounting pronouncements;
- changes in the Company’s credit rating or the market price of its common stock; and
- the ability to obtain financing.

General Information

The primary business of the Company is to impound, purify to meet or exceed safe drinking water standards and distribute water. The Company also owns and operates two wastewater collection systems and five wastewater collection and treatment systems. The Company operates within its franchised water and wastewater territory, which covers portions of 51 municipalities within three counties in south-central Pennsylvania. The Company is regulated by the Pennsylvania Public Utility Commission, or PPUC, for both water and wastewater in the areas of billing, payment procedures, dispute processing, terminations, service territory, debt and equity financing and rate setting. The Company must obtain PPUC approval before changing any practices associated with the aforementioned areas.

Water service is supplied through the Company's own distribution system. The Company obtains the bulk of its water supply from both the South Branch and East Branch of the Codorus Creek, which together have an average daily flow of 73.0 million gallons. This combined watershed area is approximately 117 square miles. The Company has two reservoirs, Lake Williams and Lake Redman, which together hold up to approximately 2.2 billion gallons of water. The Company supplements its reservoirs with a 15-mile pipeline from the Susquehanna River to Lake Redman which provides access to an additional supply of 12.0 million gallons of untreated water per day. The Company also owns nine wells which are capable of providing a safe yield of approximately 597,000 gallons per day to supply water to the customers of its satellite systems in Adams County. As of March 31, 2021, the Company's average daily availability was 35.6 million gallons, and average daily consumption was approximately 19.7 million gallons. The Company's service territory had an estimated population of 202,000 as of December 31, 2020. Industry within the Company's service territory is diversified, manufacturing such items as fixtures and furniture, electrical machinery, food products, paper, ordnance units, textile products, air conditioning systems, laundry detergent, barbells, and motorcycles.

The Company's water business is somewhat dependent on weather conditions, particularly the amount and timing of rainfall. Revenues are particularly vulnerable to weather conditions in the summer months. Prolonged periods of hot and dry weather generally cause increased water usage for watering lawns, washing cars, and keeping golf courses and sports fields irrigated. Conversely, prolonged periods of dry weather could lead to drought restrictions from governmental authorities. Despite the Company's adequate water supply, customers may be required to cut back water usage under such drought restrictions which would negatively impact revenues. The Company has addressed some of this vulnerability by instituting minimum customer charges which are intended to cover fixed costs of operations under all likely weather conditions.

The Company's business does not require large amounts of working capital and is not dependent on any single customer or a very few customers for a material portion of its business. Increases in revenues are generally dependent on the Company's ability to obtain rate increases from the PPUC in a timely manner and in adequate amounts and to increase volumes of water sold through increased consumption and increases in the number of customers served. The Company continuously looks for water and wastewater acquisition and expansion opportunities both within and outside its current service territory as well as additional opportunities to enter into bulk water contracts with municipalities and other entities to supply water.

The Company has agreements with several municipalities to provide sewer billing and collection services. The Company also has a service line protection program on a targeted basis in order to further diversify its business. Under this optional program, customers pay a fixed monthly fee, and the Company will repair or replace damaged customer service lines, as needed, subject to an annual maximum dollar amount. The Company continues to review and consider opportunities to expand both initiatives.

Impact of COVID-19

In December 2019, an outbreak of a novel strain of coronavirus ("COVID-19") was reported. On March 6, 2020, Governor Tom Wolf signed an emergency disaster declaration for the Commonwealth of Pennsylvania which was extended for an additional ninety days four times, most recently on February 19, 2021. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. Developments in this area continue daily at the local, state, and national levels. The Company is taking steps, consistent with directions from local, state, and federal authorities, to mitigate known risks with the health and safety of its employees and customers as its first priority.

The Company is an essential, life-sustaining business and has continued normal operations. The Company continues to monitor guidance from state and local authorities and has made some modifications to its operations in order to comply with Pennsylvania's guidelines. This includes implementing enhanced safety procedures in its lobby and when entering customers' homes and businesses as well as implementing social distancing practices such as halting unnecessary gatherings and travel. These restrictions are not expected to materially impede the Company's ability to complete its planned capital expenditures or acquisitions. The Company has not experienced any supply chain disruptions and continues to maintain relationships with its vendors to identify issues as early as possible. The Company believes it has sufficient liquidity and access to the capital markets if needed.

As a water and wastewater utility, it is the Company's mission to provide uninterrupted water and wastewater service. Due to the effect of COVID-19 on the general public, in compliance with an order from the PPUC, the Company paused shut-off procedures for delinquent customers on March 13, 2020. In addition, the Company stopped billing late payment charges. These customers were billed at normal tariff rates for the water they used, and wastewater service provided. As allowed by the PPUC, the Company resumed normal shut-off procedures and began billing late payment charges for most customers in January 2021. Remaining PPUC required customer protections specific to the COVID-19 pandemic fully expired on April 1, 2021 with the exception of the requirement to offer extended term payment agreements to certain "protected customers" as defined by PPUC order. Certain customers are eligible to receive utility assistance made available through federal relief funds through organizations not related to the Company.

The Company may continue to experience changes in demand as the response to this pandemic continues. The duration and magnitude of these changes is currently unknown and difficult to predict.

To date, there has been no material impact on the Company's workforce, operations, financial performance, liquidity, or supply chain as a result of COVID-19. However, the ultimate duration and severity of the pandemic or its effects on the economy, the capital and credit markets, or the Company's workforce, customers, and suppliers, as well as governmental and regulatory responses, are uncertain.

Results of Operations

Three Months Ended March 31, 2021 Compared
With Three Months Ended March 31, 2020

Net income for the first quarter of 2021 was \$3,705, a decrease of \$297, or 7.4%, from net income of \$4,002 for the same period of 2020. The primary contributing factors to the decrease were a prior year gain on life insurance, not repeated this year, and higher expenses, which were partially offset by lower income taxes and higher operating revenues.

Operating revenues for the first quarter of 2021 increased \$204, or 1.6%, from \$12,877 for the three months ended March 31, 2020 to \$13,081 for the corresponding 2021 period. The increase was primarily due to growth in the customer base. The average number of water customers served in 2021 increased as compared to 2020 by 824 customers, from 68,585 to 69,409 customers. The average number of wastewater customers served in 2021 increased as compared to 2020 by 345 customers, from 2,950 to 3,295 customers, due to acquisitions during 2020. Total per capita consumption for the first quarter of 2021 was approximately 0.1% lower than the same period of last year, but residential demand increased. Additional billing and revenue collection services also added to revenues. For the remainder of the year, the Company expects revenues to show a modest increase due to higher summer demand and an increase in the number of water and wastewater customers from acquisitions and growth within the Company's service territory. The duration and severity of the COVID-19 pandemic including any resulting economic slowdown or changes in consumption patterns could impact results. Other regulatory actions and weather patterns could also impact results.

Operating expenses for the first quarter of 2021 increased \$466, or 6.4%, from \$7,261 for the first quarter of 2020 to \$7,727 for the corresponding 2021 period. The increase was primarily due to higher expenses of approximately \$150 for depreciation, \$95 for wastewater treatment, \$79 for water treatment and distribution system maintenance, and \$67 for insurance. Other expenses increased by a net of \$114. The increased expenses were partially offset by reduced expenses of \$39 for purchased power. For the remainder of the year, the Company expects depreciation expense to continue to rise due to additional investment in utility plant, and other expenses to increase at a moderate rate as costs to treat water and wastewater, and to maintain and extend the distribution system, continue to rise.

Interest on debt for the first quarter of 2021 increased \$19, or 1.6%, from \$1,195 for the first quarter of 2020 to \$1,214 for the corresponding 2021 period. The increase was primarily due to an increase in long-term debt outstanding. The average debt outstanding under the lines of credit was \$6,821 for the first quarter of 2021 and \$8,459 for the first quarter of 2020. The weighted average interest rate on the lines of credit was 1.30% for the quarter ended March 31, 2021 and 2.84% for the quarter ended March 31, 2020. Interest expense for the remainder of the year is expected to slightly higher due to continued borrowings under the line of credit.

Allowance for funds used during construction increased \$161, from \$101 in the first quarter of 2020 to \$262 in the corresponding 2021 period due to a higher volume of eligible construction. Allowance for funds used during construction for the remainder of the year is expected to increase based on a projected increase in the amount of eligible construction.

A non-recurring gain on life insurance of \$515 was recorded in the first quarter of 2020 as a result of a death benefit from a life insurance policy. No similar gains are anticipated at this time.

Other income (expenses), net for the first quarter of 2021 reflects decreased expenses of \$24 as compared to the same period of 2020. Higher earnings on life insurance policies were the primary reason for the decrease. For the remainder of the year, other income (expenses) will be largely determined by the change in market returns and discount rates for retirement programs and related assets.

Income taxes for the first quarter of 2021 decreased \$277, or 48.7%, compared to the same period of 2020 primarily due to higher deductions from the Internal Revenue Service, or IRS, tangible property regulations, or TPR. The Company's effective tax rate was 7.3% for the first quarter of 2021 and 12.4% for the first quarter of 2020. The Company's effective tax rate for the remainder of 2021 will largely be determined by the level of eligible asset improvements expensed for tax purposes under TPR each period.

Rate Matters

See Note 9 to the financial statements included herein for a discussion of rate matters.

The Company does not expect to file a rate increase request in 2021.

Acquisitions and Growth

On October 8, 2013, the Company signed an agreement to purchase the wastewater collection and treatment assets of SYC WWTP, L.P. in Shrewsbury and Springfield Townships, York County, Pennsylvania. On July 1, 2020, the Company signed an agreement to purchase the Albright Trailer Park water assets and wastewater collection assets of R.T. Barclay, Inc. in Springfield Township, York County, Pennsylvania. Completion of the acquisitions is contingent upon receiving approval from all required regulatory authorities. Closing is expected in 2021, at which time the Company will add approximately 90 combined wastewater customers and approximately 60 water customers through an interconnection with its current water distribution system. The wastewater customers of the Albright Trailer Park are currently served by SYC WWTP, L.P. and the water customers are currently served by the Company, each through a single customer connection to the park.

On March 4, 2019, the Company signed an agreement to purchase the wastewater collection assets of West Manheim Township in York County, Pennsylvania. Completion of the acquisition is contingent upon receiving approval from all required regulatory authorities. Closing is expected in 2021 at which time the Company will add approximately 1,800 wastewater customers. These wastewater customers are currently water customers of the Company.

On May 27, 2020, the Company signed an agreement to purchase the water assets and wastewater collection and treatment assets of Country View Manor Community, LLC in Washington Township, York County, Pennsylvania. Completion of the acquisition is contingent upon receiving approval from all required regulatory authorities. Closing is expected in 2021 at which time the Company will add approximately 50 water and wastewater customers.

On April 22, 2021, the Company signed an agreement to purchase the water assets and wastewater collection and treatment assets jointly owned by Letterkenny Industrial Development Authority and Franklin County General Authority in Letterkenny and Greene Townships, Franklin County, Pennsylvania. Completion of the acquisition is contingent upon receiving approval from all required regulatory authorities. Closing is expected in 2021 at which time the Company will add approximately 90 water and wastewater customers.

In total, these acquisitions are expected to be immaterial to Company results. The Company is also pursuing other bulk water contracts and acquisitions in and around its service territory to help offset any further declines in per capita water consumption and to grow its business.

On May 10, 2017, the Company signed an emergency interconnect agreement with Dallastown-Yoe Water Authority. The effectiveness of this agreement is contingent upon receiving approval from all required regulatory authorities. Approval is expected to be granted in 2021 at which time the Company will begin construction of a water main extension to a single point of interconnection and either supply a minimum agreed upon amount of water to the authority, receive a payment in lieu of water, or provide water during an emergency, at current tariff rates.

Capital Expenditures

For the three months ended March 31, 2021, the Company invested \$7,431 in construction expenditures for routine items as well as various replacements and improvements to infrastructure. The Company was able to fund construction expenditures using internally-generated funds, line of credit borrowings, proceeds from its stock purchase plans and customer advances and contributions from developers, municipalities, customers, or builders.

The Company anticipates construction expenditures for the remainder of 2021 of approximately \$26,100 exclusive of any potential acquisitions not yet approved. In addition to routine transmission and distribution projects, a portion of the anticipated expenditures will be for additional main extensions, an elevated water tank, an upgrade to the enterprise software system, completion of a wastewater treatment plant, and various replacements and improvements to infrastructure. The Company intends to use primarily internally-generated funds for its anticipated construction and fund the remainder through cash, line of credit borrowings, proceeds from its stock purchase plans and customer advances and contributions. Customer advances and contributions are expected to account for between 5% and 10% of funding requirements during the remainder of 2021. The Company believes it will have adequate credit facilities and access to the capital markets, if necessary, to meet its anticipated capital needs in the remainder of 2021.

Liquidity and Capital Resources

Cash

The Company manages its cash through a cash management account that is directly connected to its line of credit. Excess cash generated automatically pays down outstanding borrowings under the line of credit arrangement. If there are no outstanding borrowings, the cash is used as an earnings credit to reduce banking fees. Likewise, if additional funds are needed beyond what is generated internally for payroll, to pay suppliers, to fund capital expenditures, or to pay debt service, funds are automatically borrowed under the line of credit. As of March 31, 2021, the Company borrowed \$5,170 on its line of credit and had a cash balance of \$55. The cash and the cash management facility connected to the line of credit are expected to provide the necessary liquidity and funding for the Company's operations, capital expenditures, acquisitions, and potential buybacks of stock for the foreseeable future.

Accounts Receivable

The accounts receivable balance tends to follow the change in revenues but is also affected by the timeliness of payments by customers and the level of the reserve for doubtful accounts. For the three months ended March 31, 2021, a strengthening in the timeliness of payments, compared to the three months ended December 31, 2020, resulted in a decrease in accounts receivable – customers. A reserve is maintained at a level considered adequate to provide for losses that can be reasonably anticipated based on inactive accounts with outstanding balances. Management periodically evaluates the adequacy of the reserve based on past experience, agings of the receivables, adverse situations that may affect a customer's ability to pay, current economic conditions, and other relevant factors. During 2021, management's assessment included consideration of the COVID-19 pandemic along with past trends during times of economic instability and regulations from the PPUC regarding customer turn-offs and collections and determined its allowance for doubtful accounts should remain elevated compared to historical norms. If the status of these factors deteriorates, the Company may incur additional expenses for uncollectible accounts and experience a reduction in its internally-generated funds.

Internally-generated Funds

The amount of internally-generated funds available for operations and construction depends on the Company's ability to obtain timely and adequate rate relief, changes in regulations including taxes, customers' water usage, weather conditions, customer growth and controlled expenses. During the first three months of 2021, the Company generated \$6,597 internally from operations as compared to the \$4,742 it generated during the first three months of 2020, primarily due to higher net income when adjusted for the non-cash gain on life insurance in 2020 and a decrease in accounts receivable – customers due to a strengthening in the timeliness of payments.

Credit Lines

Historically, the Company has borrowed \$15,000 to \$20,000 under its lines of credit before refinancing with long-term debt or equity capital. As of March 31, 2021, the Company maintained an unsecured line of credit in the amount of \$50,000 at an interest rate of LIBOR plus 1.05% with an unused commitment fee and an interest rate floor which matures September 2022. The Company had \$5,170 in outstanding borrowings under its line of credit as of March 31, 2021. The interest rate on the line of credit borrowings as of March 31, 2021 was 1.30%. The Company expects to extend the maturity for this line of credit into 2023 under similar terms and conditions.

The Company has taken steps to manage the risk of reduced credit availability. It has established a committed line of credit with an increase in the total amount available and a 2-year revolving maturity that cannot be called on demand. There is no guarantee that the Company will be able to obtain sufficient lines of credit with favorable terms in the future. If the Company is unable to obtain sufficient lines of credit or to refinance its line of credit borrowings with long-term debt or equity when necessary, it may have to eliminate or postpone capital expenditures. Management believes the Company will have adequate capacity under its current lines of credit to meet anticipated financing needs throughout 2021.

Long-term Debt

The Company's loan agreements contain various covenants and restrictions. Management believes it is currently in compliance with all of these restrictions. See Note 6 to the financial statements included in the Company's Annual Report on Form 10-K for the year ended December 31, 2020 for additional information regarding these restrictions.

The Company's total long-term debt as a percentage of the total capitalization, defined as total common stockholders' equity plus total long-term debt, was 46.3% as of March 31, 2021, compared with 46.9% as of December 31, 2020. The Company expects to allow the debt percentage to trend upward until it approaches fifty percent before considering additional equity. A debt to total capitalization ratio between forty-six and fifty percent has historically been acceptable to the PPUC in rate filings. Due to its ability to generate more cash internally, the Company has been able to keep its ratio below fifty percent.

The variable rate line of credit and the interest rate swap of the Company use the LIBOR as a benchmark for establishing the rates. The United Kingdom's Financial Conduct Authority, which regulates LIBOR, has announced that it intends to stop encouraging or compelling banks to submit rates for the calculation of LIBOR rates. For most LIBOR rates, the cessation date is expected to be June 30, 2023. The Company's line of credit agreement explicitly states that another index may be used if LIBOR is discontinued or otherwise unavailable. The Company believes that it is implicit in its other agreements that a successor rate to LIBOR may be used. The Company is not yet aware what successor rate will be used and therefore cannot estimate the impact to the Company's financial position, results of operations and cash flows, but it could include an increase in the cost of the variable rate indebtedness.

Income Taxes, Deferred Income Taxes and Uncertain Tax Positions

The Company filed for a change in accounting method under the IRS TPR effective in 2014. Under the change in accounting method, the Company is permitted to deduct the costs of certain asset improvements that were previously being capitalized and depreciated for tax purposes as an expense on its income tax return. This ongoing deduction results in a reduction in the effective income tax rate, a net reduction in income tax expense, and a reduction in the amount of income taxes currently payable. It also results in increases to deferred tax liabilities and regulatory assets representing the appropriate book and tax basis difference on capital additions. The Company expects to continue to expense these asset improvements in the future.

The Company's effective tax rate will largely be determined by the level of eligible asset improvements expensed for tax purposes that would have been capitalized for tax purposes prior to the implementation of TPR.

The Company has a substantial deferred income tax asset primarily due to the excess accumulated deferred income taxes on accelerated depreciation from the 2017 Tax Act and the differences between the book and tax balances of the customers' advances for construction and contributions in aid of construction and deferred compensation plans. The Company does not believe a valuation allowance is required due to the expected generation of future taxable income during the periods in which those temporary differences become deductible.

The Company has seen an increase in its deferred income tax liability amounts primarily as a result of the accelerated depreciation deduction available for federal tax purposes which creates differences between book and tax depreciation expense. The Company expects this trend to continue as it makes significant investments in capital expenditures subject to accelerated depreciation or TPR.

The Company has determined there are no uncertain tax positions that require recognition as of March 31, 2021.

Common Stock

Common stockholders' equity as a percent of the total capitalization was 53.7% as of March 31, 2021, compared with 53.1% as of December 31, 2020. The volume of share repurchases and higher debt from capital expenditures, among other things, could reduce this percentage in the future. It is the Company's general intent to target a ratio between fifty and fifty-four percent.

Credit Rating

On October 21, 2020, Standard & Poor's affirmed the Company's credit rating at A-, with a stable outlook and adequate liquidity. The Company's ability to maintain its credit rating depends, among other things, on adequate and timely rate relief, which it has been successful in obtaining, its ability to fund capital expenditures in a balanced manner using both debt and equity and its ability to generate cash flow. The Company's objectives are to continue to maximize its funds provided by operations and maintain a strong capital structure in order to be able to attract capital.

Physical and Cyber Security

The Company maintains security measures at its facilities, and collaborates with federal, state, and local authorities and industry trade associations regarding information on possible threats and security measures for water and wastewater utility operations. The costs incurred are expected to be recoverable in water and wastewater rates and are not expected to have a material impact on its business, financial condition, or results of operations.

The Company relies on information technology systems in connection with the operation of the business, especially with respect to customer service, billing, accounting, and in some cases, the monitoring and operation of treatment, storage, and pumping facilities. In addition, the Company relies on these systems to track utility assets and to manage maintenance and construction projects, materials and supplies, and human resource functions. The information technology systems may be vulnerable to damage or interruption from cyber security attacks or other cyber-related events, including, but not limited to, power loss, computer systems failures, internet, telecommunications or data network failures, physical and electronic loss of data, computer viruses, intentional security breaches, hacking, denial of service actions, misappropriation of data, and similar events. In some cases, administration of certain functions may be outsourced to third-party service providers that could also be targets of cyber security attacks. A loss of these systems, or major problems with the operation of these systems, could harm the business, financial condition, and results of operations of the Company through the loss or compromise of customer, financial, employee, or operational data, disruption of billing, collections or normal field service activities, disruption of electronic monitoring and control of operational systems, and delays in financial reporting and other normal management functions.

Possible impacts associated with a cyber security attack or other events may include remediation costs related to lost, stolen, or compromised data, repairs to data processing systems, increased cyber security protection costs, adverse effects on our compliance with regulatory and environmental laws and regulation, including standards for drinking water, litigation, and reputational damage.

The Company has implemented processes, procedures, and controls to prevent or limit the effect of these possible events, and maintains insurance to help defray costs associated with cyber security attacks. The Company has not experienced a material impact on business or operations from these attacks. Although the Company does not believe its systems are at a materially greater risk of cyber security attacks than other similar organizations and despite the implementation of robust security measures, the Company cannot provide assurance that the insurance will fully cover the costs of a cyber security event, and its robust security measures do not guarantee that reputation and financial results will not be adversely affected by such an incident.

Environmental Matters

The Company entered into a consent order agreement with the Pennsylvania Department of Environmental Protection in December 2016 after the Company determined it exceeded the action level for lead as established by the Lead and Copper Rule, or LCR, issued by the U.S. Environmental Protection Agency. The Company did not have an exceedance in any subsequent compliance test. Under the agreement, the Company successfully completed its commitment to exceed the LCR replacement schedule by replacing all the known company-owned lead service lines within four years from the agreement. Any additional company-owned lead service lines that are discovered will be replaced and included in utility plant but are not expected to have a material impact on the financial position of the Company.

The Company was granted approval by the PPUC to modify its tariff to include the cost of the annual replacement of up to 400 lead customer-owned service lines over nine years from the agreement. The tariff modification allows the Company to replace customer-owned service lines at its own initial cost. The Company will record the costs as a regulatory asset to be recovered in future base rates to customers, over a four-year period. The cost for the customer-owned lead service line replacements was approximately \$1,222 and \$1,204 through March 31, 2021 and December 31, 2020, respectively, and is included as a regulatory asset. Based on its experience, the Company estimates that lead customer-owned service lines replacements will cost \$1,500. This estimate is subject to adjustment as more facts become available.

Critical Accounting Estimates

The methods, estimates, and judgments the Company used in applying its accounting policies have a significant impact on the results reported in its financial statements. The Company's accounting policies require management to make subjective judgments because of the need to make estimates of matters that are inherently uncertain. The Company's most critical accounting estimates include regulatory assets and liabilities, revenue recognition, accounting for its pension plans, and income taxes. There has been no significant change in accounting estimates or the method of estimation during the quarter ended March 31, 2021.

Off-Balance Sheet Arrangements

The Company does not use off-balance sheet transactions, arrangements or obligations that may have a material current or future effect on financial condition, results of operations, liquidity, capital expenditures, capital resources or significant components of revenues or expenses. The Company does not use securitization of receivables or unconsolidated entities. For risk management purposes, the Company uses a derivative financial instrument, an interest rate swap agreement discussed in Note 5 to the financial statements included herein. The Company does not engage in trading or other risk management activities, does not use other derivative financial instruments for any purpose, has no guarantees and does not have material transactions involving related parties.

Item 3. Quantitative and Qualitative Disclosures About Market Risk.

Not applicable.

Item 4. Controls and Procedures.

Evaluation of Disclosure Controls and Procedures

The Company's management, with the participation of the Company's President and Chief Executive Officer and Chief Financial Officer, evaluated the effectiveness of the Company's disclosure controls and procedures as of the end of the period covered by this report. Based upon this evaluation, the Company's President and Chief Executive Officer along with the Chief Financial Officer concluded that the Company's disclosure controls and procedures as of the end of the period covered by this report are effective such that the information required to be disclosed by the Company in reports filed under the Securities Exchange Act of 1934, as amended, is (i) recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms and (ii) accumulated and communicated to the Company's management, including the President and Chief Executive Officer and Chief Financial Officer, as appropriate to allow timely decisions regarding disclosure. A controls system cannot provide absolute assurance, however, that the objectives of the controls system are met, and no evaluation of controls can provide absolute assurance that all control issues and instances of fraud, if any, within a company have been detected.

No change in the Company's internal control over financial reporting occurred during the Company's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the Company's internal control over financial reporting.

PART II - OTHER INFORMATION

Item 6. Exhibits.

<u>Exhibit No.</u>	<u>Description</u>
<u>3</u>	<u>Amended and Restated Articles of Incorporation. Incorporated herein by reference to Exhibit 3.1 of the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on May 4, 2010.</u>
<u>3.1</u>	<u>Amended and Restated By-Laws. Incorporated herein by reference to Exhibit 3.1 of the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on January 26, 2012.</u>
31.1	Certification of Chief Executive Officer, pursuant to Rule 13a-14(a)/15d-14(a) under the Securities Exchange Act of 1934.
31.2	Certification of Chief Financial Officer, pursuant to Rule 13a-14(a)/15d-14(a) under the Securities Exchange Act of 1934.
32.1	Certification of Chief Executive Officer, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
32.2	Certification of Chief Financial Officer, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
101.INS	XBRL Instance Document
101.SCH	XBRL Taxonomy Extension Schema
101.CAL	XBRL Taxonomy Extension Calculation Linkbase
101.DEF	XBRL Taxonomy Extension Definition Linkbase
101.LAB	XBRL Taxonomy Extension Label Linkbase
101.PRE	XBRL Taxonomy Extension Presentation Linkbase

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

THE YORK WATER COMPANY

Date: May 4, 2021

/s/ Joseph T. Hand
Joseph T. Hand
Principal Executive Officer

Date: May 4, 2021

/s/ Matthew E. Poff
Matthew E. Poff
Principal Financial and Accounting Officer

**EXHIBIT 31.1
CERTIFICATIONS**

I, Joseph T. Hand, certify that:

1. I have reviewed this quarterly report on Form 10-Q of The York Water Company;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent function):
 - a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: May 4, 2021

/s/ Joseph T. Hand
Joseph T. Hand
President and CEO

**EXHIBIT 31.2
CERTIFICATIONS**

I, Matthew E. Poff, certify that:

1. I have reviewed this quarterly report on Form 10-Q of The York Water Company;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent function):
 - a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: May 4, 2021

/s/ Matthew E. Poff
Matthew E. Poff
Chief Financial Officer

EXHIBIT 32.1

**CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

In connection with the Quarterly Report of The York Water Company (the “Company”) on Form 10-Q for the period ending March 31, 2021 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Joseph T. Hand, Chief Executive Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to my knowledge:

- (1) The Report fully complies with the requirements of Section 13(a) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a)); and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

THE YORK WATER COMPANY

Date: May 4, 2021

/s/ Joseph T. Hand
Joseph T. Hand
Chief Executive Officer

EXHIBIT 32.2

**CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

In connection with the Quarterly Report of The York Water Company (the “Company”) on Form 10-Q for the period ending March 31, 2021 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Matthew E. Poff, Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to my knowledge:

- (1) The Report fully complies with the requirements of Section 13(a) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a)); and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

THE YORK WATER COMPANY

Date: May 4, 2021

/s/ Matthew E. Poff
Matthew E. Poff
Chief Financial Officer

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q

(Mark One)

- QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the quarterly period ended June 30, 2021
- OR
- TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the transition period from _____ to _____

Commission file number 001-34245

THE YORK WATER COMPANY

(Exact name of registrant as specified in its charter)



Pennsylvania
(State or other jurisdiction of incorporation or organization)

23-1242500
(I.R.S. Employer Identification No.)

130 East Market Street, York, Pennsylvania
(Address of principal executive offices)

17401
(Zip Code)

Registrant's telephone number, including area code (717) 845-3601

Securities registered pursuant to Section 12(b) of the Act:

COMMON STOCK, NO PAR VALUE
(Title of Class)

YORW
(Trading Symbol)

The NASDAQ Global Select Market
(Name of Each Exchange on Which Registered)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

YES NO

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files).

YES NO

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act:

Large accelerated filer

Accelerated filer

Non-accelerated filer

Small Reporting company

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

YES NO

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date.

Common stock, No par value

13,093,427 Shares outstanding
as of August 5, 2021

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THE YORK WATER COMPANY

PART I - FINANCIAL INFORMATION

Item 1. Financial Statements.

Balance Sheets (Unaudited)
(In thousands of dollars, except per share amounts)

	Jun. 30, 2021	Dec. 31, 2020
ASSETS		
UTILITY PLANT, at original cost	\$ 457,196	\$ 438,670
Plant acquisition adjustments	(3,673)	(3,707)
Accumulated depreciation	<u>(94,377)</u>	<u>(91,340)</u>
Net utility plant	<u>359,146</u>	<u>343,623</u>
OTHER PHYSICAL PROPERTY, net of accumulated depreciation of \$471 in 2021 and \$458 in 2020	 <u>729</u>	 <u>742</u>
CURRENT ASSETS:		
Cash and cash equivalents	6	2
Restricted cash	-	5,000
Accounts receivable, net of reserves of \$792 in 2021 and \$655 in 2020	4,206	5,184
Unbilled revenues	3,179	2,847
Recoverable income taxes	653	721
Materials and supplies inventories, at cost	1,033	1,010
Prepaid expenses	<u>1,808</u>	<u>1,526</u>
Total current assets	<u>10,885</u>	<u>16,290</u>
OTHER LONG-TERM ASSETS:		
Prepaid pension cost	3,802	2,209
Note receivable	255	255
Deferred regulatory assets	41,996	39,893
Other assets	<u>4,163</u>	<u>3,945</u>
Total other long-term assets	<u>50,216</u>	<u>46,302</u>
Total Assets	<u><u>\$ 420,976</u></u>	<u><u>\$ 406,957</u></u>

The accompanying notes are an integral part of these statements.

THE YORK WATER COMPANY

Balance Sheets (Unaudited)
(In thousands of dollars, except per share amounts)

	Jun. 30, 2021	Dec. 31, 2020
STOCKHOLDERS' EQUITY AND LIABILITIES		
COMMON STOCKHOLDERS' EQUITY:		
Common stock, no par value, authorized 46,500,000 shares, issued and outstanding 13,090,055 shares in 2021 and 13,060,817 shares in 2020	\$ 87,100	\$ 85,935
Retained earnings	60,606	57,317
Total common stockholders' equity	147,706	143,252
PREFERRED STOCK, authorized 500,000 shares, no shares issued	-	-
LONG-TERM DEBT	126,996	123,573
COMMITMENTS	-	-
CURRENT LIABILITIES:		
Accounts payable	8,359	6,540
Dividends payable	2,193	2,192
Accrued compensation and benefits	1,469	1,417
Accrued interest	958	959
Deferred regulatory liabilities	581	525
Other accrued expenses	358	360
Total current liabilities	13,918	11,993
DEFERRED CREDITS:		
Customers' advances for construction	10,907	10,326
Deferred income taxes	45,787	43,538
Deferred employee benefits	4,821	4,793
Deferred regulatory liabilities	27,059	25,444
Other deferred credits	2,328	2,731
Total deferred credits	90,902	86,832
Contributions in aid of construction	41,454	41,307
Total Stockholders' Equity and Liabilities	\$ 420,976	\$ 406,957

The accompanying notes are an integral part of these statements.

THE YORK WATER COMPANY

Statements of Income (Unaudited)
(In thousands of dollars, except per share amounts)

	Three Months Ended June 30		Six Months Ended June 30	
	2021	2020	2021	2020
OPERATING REVENUES:	\$ 13,801	\$ 13,320	\$ 26,882	\$ 26,197
OPERATING EXPENSES:				
Operation and maintenance	2,949	2,618	5,755	5,281
Administrative and general	2,441	2,072	4,852	4,316
Depreciation and amortization	2,198	2,043	4,372	4,067
Taxes other than income taxes	311	294	647	624
	7,899	7,027	15,626	14,288
Operating income	5,902	6,293	11,256	11,909
OTHER INCOME (EXPENSES):				
Interest on debt	(1,222)	(1,156)	(2,436)	(2,351)
Allowance for funds used during construction	311	114	573	215
Other pension costs	(303)	(340)	(607)	(681)
Gain on life insurance	-	-	-	515
Other income (expenses), net	(44)	(121)	(145)	(246)
	(1,258)	(1,503)	(2,615)	(2,548)
Income before income taxes	4,644	4,790	8,641	9,361
Income taxes	160	608	452	1,177
Net Income	\$ 4,484	\$ 4,182	\$ 8,189	\$ 8,184
Basic Earnings Per Share	\$ 0.35	\$ 0.32	\$ 0.63	\$ 0.63
Diluted Earnings Per Share	\$ 0.35	\$ 0.32	\$ 0.63	\$ 0.63

The accompanying notes are an integral part of these statements.

THE YORK WATER COMPANY

Statements of Common Stockholders' Equity (Unaudited)
(In thousands of dollars, except per share amounts)
For the Periods Ended June 30, 2021 and 2020

	Common Stock Shares	Common Stock Amount	Retained Earnings	Total
Balance, March 31, 2021	13,071,733	\$ 86,436	\$ 58,574	\$ 145,010
Net income	-	-	4,484	4,484
Cash dividends declared, \$0.1874 per share	-	-	(2,452)	(2,452)
Issuance of common stock under dividend reinvestment, direct stock and employee stock purchase plans	12,152	571	-	571
Stock-based compensation	6,170	93	-	93
Balance, June 30, 2021	<u>13,090,055</u>	<u>\$ 87,100</u>	<u>\$ 60,606</u>	<u>\$ 147,706</u>
Balance, December 31, 2020	13,060,817	\$ 85,935	\$ 57,317	\$ 143,252
Net income	-	-	8,189	8,189
Cash dividends declared, \$0.3748 per share	-	-	(4,900)	(4,900)
Issuance of common stock under dividend reinvestment, direct stock and employee stock purchase plans	23,068	1,044	-	1,044
Stock-based compensation	6,170	121	-	121
Balance, June 30, 2021	<u>13,090,055</u>	<u>\$ 87,100</u>	<u>\$ 60,606</u>	<u>\$ 147,706</u>
	Common Stock Shares	Common Stock Amount	Retained Earnings	Total
Balance, March 31, 2020	13,024,187	\$ 84,424	\$ 51,865	\$ 136,289
Net income	-	-	4,182	4,182
Cash dividends declared, \$0.1802 per share	-	-	(2,347)	(2,347)
Issuance of common stock under dividend reinvestment, direct stock and employee stock purchase plans	9,812	433	-	433
Stock-based compensation	-	15	-	15
Balance, June 30, 2020	<u>13,033,999</u>	<u>\$ 84,872</u>	<u>\$ 53,700</u>	<u>\$ 138,572</u>
Balance, December 31, 2019	13,014,898	\$ 83,976	\$ 50,209	\$ 134,185
Net income	-	-	8,184	8,184
Cash dividends declared, \$0.3604 per share	-	-	(4,693)	(4,693)
Issuance of common stock under dividend reinvestment, direct stock and employee stock purchase plans	19,101	844	-	844
Stock-based compensation	-	52	-	52
Balance, June 30, 2020	<u>13,033,999</u>	<u>\$ 84,872</u>	<u>\$ 53,700</u>	<u>\$ 138,572</u>

The accompanying notes are an integral part of these statements.

THE YORK WATER COMPANY

Statements of Cash Flows (Unaudited)
(In thousands of dollars, except per share amounts)

	Six Months Ended June 30	
	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income	\$ 8,189	\$ 8,184
Adjustments to reconcile net income to net cash provided by operating activities:		
Gain on life insurance	-	(515)
Depreciation and amortization	4,372	4,067
Stock-based compensation	121	52
Decrease in deferred income taxes	(72)	(69)
Other	38	206
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable and unbilled revenues	443	(1,176)
Decrease in recoverable income taxes	68	547
Increase in materials and supplies, prepaid expenses, prepaid pension cost, regulatory and other assets	(4,471)	(3,772)
Increase in accounts payable, accrued compensation and benefits, accrued expenses, deferred employee benefits, regulatory liabilities, and other deferred credits	3,415	1,522
Increase (decrease) in accrued interest	(1)	701
Net cash provided by operating activities	12,102	9,747
CASH FLOWS FROM INVESTING ACTIVITIES:		
Utility plant additions, including debt portion of allowance for funds used during construction of \$320 in 2021 and \$120 in 2020	(16,043)	(8,986)
Cash received from surrender of life insurance policies	-	672
Net cash used in investing activities	(16,043)	(8,314)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Customers' advances for construction and contributions in aid of construction	1,204	1,885
Repayments of customer advances	(476)	(105)
Proceeds of long-term debt issues	23,910	14,759
Repayments of long-term debt	(20,575)	(12,805)
Changes in cash overdraft position	(1,263)	(1,331)
Issuance of common stock	1,044	844
Dividends paid	(4,899)	(4,680)
Net cash used in financing activities	(1,055)	(1,433)
Net change in cash, cash equivalents, and restricted cash	(4,996)	-
Cash, cash equivalents, and restricted cash at beginning of period	5,002	2
Cash and cash equivalents at end of period	\$ 6	\$ 2
Supplemental disclosures of cash flow information:		
Cash paid during the period for:		
Interest, net of amounts capitalized	\$ 2,016	\$ 2,170
Income taxes	217	-

Supplemental disclosure of non-cash investing and financing activities:

Accounts payable includes \$5,166 in 2021 and \$2,854 in 2020 for the construction of utility plant.

The accompanying notes are an integral part of these statements.

THE YORK WATER COMPANY

Notes to Interim Financial Statements (In thousands of dollars, except per share amounts)

1. Basis of Presentation

The interim financial statements are unaudited but, in the opinion of management, reflect all adjustments, consisting of only normal recurring accruals, necessary for a fair presentation of results for such periods. Because the financial statements cover an interim period, they do not include all disclosures and notes normally provided in annual financial statements, and therefore, should be read in conjunction with the financial statements and notes thereto contained in the Company's Annual Report on Form 10-K for the year ended December 31, 2020.

Operating results for the three and six months ended June 30, 2021 are not necessarily indicative of the results that may be expected for the year ending December 31, 2021. Additionally, based on the duration and severity of the novel coronavirus ("COVID-19") pandemic, the Company is uncertain of the ultimate impact it could have on the business.

2. Accounts Receivable and Contract Assets

Accounts receivable and contract assets are summarized in the following table:

	<u>As of</u> <u>Jun. 30, 2021</u>	<u>As of</u> <u>Dec. 31, 2020</u>	<u>Change</u>
Accounts receivable – customers	\$4,782	\$5,633	\$(851)
Other receivables	216	206	10
	<u>4,998</u>	<u>5,839</u>	<u>(841)</u>
Less: allowance for doubtful accounts	<u>(792)</u>	<u>(655)</u>	<u>(137)</u>
Accounts receivable, net	<u>\$4,206</u>	<u>\$5,184</u>	<u>\$(978)</u>
Unbilled revenue	<u>\$3,179</u>	<u>\$2,847</u>	<u>\$332</u>

Differences in timing of revenue recognition, billings, and cash collections result in receivables and contract assets. Generally, billing occurs subsequent to revenue recognition, resulting in a contract asset reported as unbilled revenue on the balance sheet. The Company does not receive advances or deposits from customers before revenue is recognized so no contract liabilities are reported. Accounts receivable are recorded when the right to consideration becomes unconditional and are presented separately on the balance sheet. The changes in accounts receivable – customers and in unbilled revenue were primarily due to normal timing difference between performance and the customer's payments.

3. Common Stock and Earnings Per Share

Net income of \$4,484 and \$4,182 for the three months ended June 30, 2021 and 2020, respectively, and \$8,189 and \$8,184 for the six months ended June 30, 2021 and 2020, respectively, is used to calculate both basic and diluted earnings per share. Basic earnings per share is based on the weighted average number of common shares outstanding. Diluted earnings per share is based on the weighted average number of common shares outstanding plus potentially dilutive shares. The dilutive effect of employee stock-based compensation is included in the computation of diluted earnings per share and is calculated using the treasury stock method and expected proceeds upon exercise or issuance of the stock-based compensation.

The following table summarizes the shares used in computing basic and diluted earnings per share.

	Three Months Ended June 30		Six Months Ended June 30	
	2021	2020	2021	2020
Weighted average common shares, basic	13,068,806	13,022,088	13,062,374	13,015,842
Effect of dilutive securities:				
Employee stock-based compensation	1,435	882	1,088	579
Weighted average common shares, diluted	<u>13,070,241</u>	<u>13,022,970</u>	<u>13,063,462</u>	<u>13,016,421</u>

On March 11, 2013, the Board of Directors, or the Board, authorized a share repurchase program granting the Company authority to repurchase up to 1,200,000 shares of the Company's common stock from time to time. The stock repurchase program has no specific end date and the Company may repurchase shares in the open market or through privately negotiated transactions. The Company may suspend or discontinue the repurchase program at any time. No shares were repurchased during the three or six months ended June 30, 2021 and 2020. As of June 30, 2021, 618,004 shares remain authorized for repurchase.

4. Debt

For the six months ended June 30, 2021, the Company did not enter into any new long-term debt arrangements or modify its outstanding long-term debt, which is summarized in the table below.

	As of Jun. 30, 2021	As of Dec. 31, 2020
8.43% Senior Notes, Series D, due 2022	\$7,500	\$7,500
Variable Rate Pennsylvania Economic Development Financing Authority Exempt Facilities Revenue Refunding Bonds, Series 2008A, due 2029	12,000	12,000
3.00% Pennsylvania Economic Development Financing Authority Exempt Facilities Revenue Refunding Bonds, Series A of 2019, due 2036	10,500	10,500
3.10% Pennsylvania Economic Development Financing Authority Exempt Facilities Revenue Refunding Bonds, Series B of 2019, due 2038	14,870	14,870
3.23% Senior Notes, due 2040	15,000	15,000
4.00% - 4.50% York County Industrial Development Authority Exempt Facilities Revenue Bonds, Series 2015, due 2029 - 2045	10,000	10,000
4.54% Senior Notes, due 2049	20,000	20,000
3.24% Senior Notes, due 2050	30,000	30,000
Committed Line of Credit, due September 2023	10,035	6,700
Total long-term debt	<u>129,905</u>	<u>126,570</u>
Less discount on issuance of long-term debt	(175)	(181)
Less unamortized debt issuance costs	<u>(2,734)</u>	<u>(2,816)</u>
Long-term portion	<u>\$126,996</u>	<u>\$123,573</u>

Subsequent to June 30, 2021, the Company renewed its committed line of credit and extended the maturity date to September 2023.

5. Interest Rate Swap Agreement

The Company is exposed to certain risks relating to its ongoing business operations. The primary risk managed by using derivative instruments is interest rate risk. The Company utilizes an interest rate swap agreement to effectively convert the Company's \$12,000 variable-rate debt issue to a fixed rate. Interest rate swaps are contracts in which a series of interest rate cash flows are exchanged over a prescribed period. The notional amount on which the interest payments are based (\$12,000) is not exchanged. The interest rate swap provides that the Company pays the counterparty a fixed interest rate of 3.16% on the notional amount of \$12,000. In exchange, the counterparty pays the Company a variable interest rate based on 59% of the U.S. Dollar one-month LIBOR rate on the notional amount. The intent is for the variable rate received from the swap counterparty to approximate the variable rate the Company pays to bondholders on its variable rate debt issue, resulting in a fixed rate being paid to the swap counterparty and reducing the Company's interest rate risk. The Company's net payment rate on the swap was 3.09% and 2.91% for the three months ended June 30, 2021 and 2020, respectively, and 3.02% and 2.59% for the six months ended June 30, 2021 and 2020, respectively.

The interest rate swap agreement is classified as a financial derivative used for non-trading activities. The accounting standards regarding accounting for derivatives and hedging activities require companies to recognize all derivative instruments as either assets or liabilities at fair value on the balance sheet. In accordance with the standards, the interest rate swap is recorded on the balance sheet in other deferred credits at fair value (see Note 6).

The Company uses regulatory accounting treatment rather than hedge accounting to defer the unrealized gains and losses on its interest rate swap. These unrealized gains and losses are recorded as a regulatory asset. Based on current ratemaking treatment, the Company expects the unrealized gains and losses to be recognized in rates as a component of interest expense as the swap settlements occur. Swap settlements are recorded in the income statement with the hedged item as interest expense. Swap settlements resulted in the reclassification from regulatory assets to interest expense of \$93 and \$87 for the three months ended June 30, 2021 and 2020, respectively, and \$184 and \$156 for the six months ended June 30, 2021 and 2020, respectively. The overall swap result was a (gain) loss of \$212 and \$189 for the three months ended June 30, 2021 and 2020, respectively, and \$(219) and \$901 for the six months ended June 30, 2021 and 2020, respectively. The Company expects to reclassify \$369 from regulatory assets to interest expense as a result of swap settlements over the next 12 months.

The interest rate swap agreement contains provisions that require the Company to maintain a credit rating of at least BBB- with Standard & Poor's. If the Company's rating were to fall below this rating, it would be in violation of these provisions, and the counterparty to the derivative could request immediate payment if the derivative was in a liability position. On October 21, 2020, Standard & Poor's affirmed the Company's credit rating at A-, with a stable outlook and adequate liquidity. The Company's interest rate swap was in a liability position as of June 30, 2021. If a violation due to credit rating, or some other default provision, were triggered on June 30, 2021, the Company would have been required to pay the counterparty approximately \$2,368.

The interest rate swap will expire on October 1, 2029. Other than the interest rate swap, the Company has no other derivative instruments.

6. Fair Value of Financial Instruments

The accounting standards regarding fair value measurements establish a fair value hierarchy which indicates the extent to which inputs used in measuring fair value are observable in the market. Level 1 inputs include quoted prices for identical instruments and are the most observable. Level 2 inputs include quoted prices for similar assets and observable inputs such as interest rates, commodity rates and yield curves. Level 3 inputs are not observable in the market and include management's own judgments about the assumptions market participants would use in pricing the asset or liability.

The Company has recorded its interest rate swap liability at fair value in accordance with the standards. The liability is recorded under the caption "Other deferred credits" on the balance sheet. The table below illustrates the fair value of the interest rate swap as of the end of the reporting period.

<u>Description</u>	<u>June 30, 2021</u>	<u>Fair Value Measurements at Reporting Date Using Significant Other Observable Inputs (Level 2)</u>
Interest Rate Swap	\$2,328	\$2,328

Fair values are measured as the present value of all expected future cash flows based on the LIBOR-based swap yield curve as of the date of the valuation. These inputs to this calculation are deemed to be Level 2 inputs. The balance sheet carrying value reflects the Company's credit quality as of June 30, 2021. The rate used in discounting all prospective cash flows anticipated to be made under this swap reflects a representation of the yield to maturity for 30-year debt on utilities rated A- as of June 30, 2021. The use of the Company's credit rating resulted in a reduction in the fair value of the swap liability of \$40 as of June 30, 2021. The fair value of the swap reflecting the Company's credit quality as of December 31, 2020 is shown in the table below.

<u>Description</u>	<u>December 31, 2020</u>	<u>Fair Value Measurements at Reporting Date Using Significant Other Observable Inputs (Level 2)</u>
Interest Rate Swap	\$2,731	\$2,731

The carrying amount of current assets and liabilities that are considered financial instruments approximates fair value as of the dates presented. The Company's total long-term debt, with a carrying value of \$129,905 at June 30, 2021, and \$126,570 at December 31, 2020, had an estimated fair value of approximately \$147,000 and \$151,000, respectively. The estimated fair value of debt was calculated using a discounted cash flow technique that incorporates a market interest yield curve with adjustments for duration and risk profile. These inputs to this calculation are deemed to be Level 2 inputs. The Company recognized its credit rating in determining the yield curve and did not factor in third party credit enhancements including the letter of credit on the 2008 Pennsylvania Economic Development Financing Authority Series A issue.

Customers' advances for construction and note receivable had carrying values at June 30, 2021 of \$10,907 and \$255, respectively. At December 31, 2020, customers' advances for construction and note receivable had carrying values of \$10,326 and \$255, respectively. The relative fair values of these amounts cannot be accurately estimated since the timing of future payment streams is dependent upon several factors, including new customer connections, customer consumption levels and future rate increases.

7. Commitments

The Company entered into a consent order agreement with the Pennsylvania Department of Environmental Protection in December 2016 after the Company determined it exceeded the action level for lead as established by the Lead and Copper Rule, or LCR, issued by the U.S. Environmental Protection Agency. The Company did not have an exceedance in any subsequent compliance test. Under the agreement, the Company successfully completed its commitment to exceed the LCR replacement schedule by replacing all the known company-owned lead service lines within four years from the agreement. Any additional company-owned lead service lines that are discovered will be replaced and included in utility plant but are not expected to have a material impact on the financial position of the Company.

The Company was granted approval by the Pennsylvania Public Utility Commission, or PPUC, to modify its tariff to include the cost of the annual replacement of up to 400 lead customer-owned service lines over nine years from the agreement. The tariff modification allows the Company to replace customer-owned service lines at its own initial cost. The Company will record the costs as a regulatory asset to be recovered in future base rates to customers, over a four-year period. The cost for the customer-owned lead service line replacements was approximately \$1,258 and \$1,204 through June 30, 2021 and December 31, 2020, respectively, and is included as a regulatory asset. Based on its experience, the Company estimates that lead customer-owned service lines replacements will cost \$1,500. This estimate is subject to adjustment as more facts become available.

8. Revenue

The following table shows the Company's revenues disaggregated by service and customer type.

	Three Months		Six Months	
	Ended June 30		Ended June 30	
	2021	2020	2021	2020
Water utility service:				
Residential	\$8,543	\$8,664	\$16,688	\$16,741
Commercial and industrial	3,629	3,216	6,939	6,557
Fire protection	795	783	1,601	1,584
Wastewater utility service:				
Residential	474	425	945	835
Commercial and industrial	79	75	158	151
Billing and revenue collection services	120	14	239	29
Collection services	11	-	11	14
Other revenue	10	5	20	10
Total Revenue from Contracts with Customers	<u>13,661</u>	<u>13,182</u>	<u>26,601</u>	<u>25,921</u>
Rents from regulated property	140	138	281	276
Total Operating Revenue	<u>\$13,801</u>	<u>\$13,320</u>	<u>\$26,882</u>	<u>\$26,197</u>

Utility Service

The Company provides utility service as a distinct and single performance obligation to each of its water and wastewater customers. The transaction price is detailed in the tariff pursuant to an order by the PPUC and made publicly available. There is no variable consideration and no free service, special rates, or subnormal charges to any customer. Due to the fact that the contract includes a single performance obligation, no judgment is required to allocate the transaction price. The performance obligation is satisfied over time through the continuous provision of utility service through a stand-ready obligation to perform and the transfer of water or the collection of wastewater through a series of distinct transactions that are identical in nature and have the same pattern of transfer to the customer. The Company uses an output method to recognize the utility service revenue over time. The stand-ready obligation is recognized through the passage of time in the form of a fixed charge and the transfer of water or the collection of wastewater is recognized at a per unit rate based on the actual or estimated flow through the meter. Each customer is invoiced every month and the invoice is due within twenty days. The utility service has no returns or warranties associated with it. No revenue is recognized from performance obligations satisfied in prior periods and no performance obligations remain unsatisfied as of the end of the reporting period. A contract asset for unbilled revenue is recognized for the passage of time and the actual or estimated usage from the latest meter reading to the end of the accounting period. The methodology is standardized and consistently applied to reduce bias and the need for judgment.

Billing and Revenue Collection Service

The Company provides billing and revenue collection service as distinct performance obligations to three municipalities within the service territory of the Company. The municipalities provide wastewater service to their residents and the Company acts as the billing and revenue collection agent for the municipalities. The transaction price is a fixed amount per bill prepared as established in the contract. There is no variable consideration. Due to the fact that both the billing performance obligation and the revenue collection performance obligation are materially complete by the end of the reporting period, the Company does not allocate the transaction price between the two performance obligations. The performance obligations are satisfied at a point in time when the bills are sent as the municipalities receive all the benefits and bears all of the risk of non-collection at that time. Each municipality is invoiced when the bills are complete and the invoice is due within thirty days. The billing and revenue collection service has no returns or warranties associated with it. No revenue is recognized from performance obligations satisfied in prior periods and no performance obligations remain unsatisfied as of the end of the reporting period.

Collection Service

The Company provides collection service as a distinct and single performance obligation to several municipalities within the service territory of the Company. The municipalities provide wastewater service to their residents. If those residents are delinquent in paying for their wastewater service, the municipalities request that the Company post for and shut off the supply of water to the premises of those residents. When the resident is no longer delinquent, the Company will restore water service to the premises. The transaction price for each posting, each shut off, and each restoration is a fixed amount as established in the contract. There is no variable consideration. Due to the fact that the contract includes a single performance obligation, no judgment is required to allocate the transaction price. The performance obligation is satisfied at a point in time when the posting, shut off, or restoration is completed as the municipalities receive all the benefits in the form of payment or no longer providing wastewater service. Each municipality is invoiced periodically for the posting, shut offs, and restorations that have been completed since the last billing and the invoice is due within thirty days. The collection service has no returns or warranties associated with it. No revenue is recognized from performance obligations satisfied in prior periods and no performance obligations remain unsatisfied as of the end of the reporting period. A contract asset for unbilled revenue is recognized for postings, shut offs, and restorations that have been completed from the last billing to the end of the accounting period.

Service Line Protection Plan

The Company provides service line protection as a distinct and single performance obligation to current water customers that choose to participate. The transaction price is detailed in the plan's terms and conditions and made publicly available. There is no variable consideration. Due to the fact that the contract includes a single performance obligation, no judgment is required to allocate the transaction price. The performance obligation is satisfied over time through the continuous provision of service line protection through a stand-ready obligation to perform. The Company uses an output method to recognize the service line protection revenue over time. The stand-ready obligation is recognized through the passage of time. A customer has a choice to prepay for an entire year or to pay in advance each month. The service line protection plan has no returns or extended warranties associated with it. No revenue is recognized from performance obligations satisfied in prior periods and no material performance obligations remain unsatisfied as of the end of the reporting period.

9. Rate Matters

From time to time, the Company files applications for rate increases with the PPUC and is granted rate relief as a result of such requests. Most recently, the PPUC authorized an increase in rates effective March 1, 2019.

The PPUC permits water utilities to collect a distribution system improvement charge, or DSIC. The DSIC allows the Company to add a charge to customers' bills for qualified replacement costs of certain infrastructure without submitting a rate filing. This surcharge mechanism typically adjusts periodically based on additional qualified capital expenditures completed or anticipated in a future period. The DSIC is capped at 5% of base rates and is reset to zero when new base rates that reflect the costs of those additions become effective or when a utility's earnings exceed a regulatory benchmark. During its most recent quarterly reporting period, the Company's earnings were below the regulatory benchmark and the Company began recognizing DSIC in June 2021 for bills rendered after July 1, 2021 that included June consumption. The DSIC provided revenues of \$25 for the three and six months ended June 30, 2021 and \$0 for the three and six months ended June 30, 2020.

10. Pensions

Components of Net Periodic Pension Cost

	Three Months Ended June 30		Six Months Ended June 30	
	2021	2020	2021	2020
Service cost	\$272	\$235	\$543	\$469
Interest cost	302	364	604	728
Expected return on plan assets	(913)	(800)	(1,826)	(1,599)
Amortization of actuarial loss	121	93	242	185
Amortization of prior service cost	(3)	(3)	(6)	(6)
Rate-regulated adjustment	796	686	1,593	1,373
Net periodic pension expense	<u>\$575</u>	<u>\$575</u>	<u>\$1,150</u>	<u>\$1,150</u>

Pension service cost is recorded in operating expenses. All other components of net periodic pension cost are recorded as other pension costs in other income (expenses).

Employer Contributions

The Company previously disclosed in its financial statements for the year ended December 31, 2020 that it expected to contribute \$2,300 to its pension plans in 2021. For the six months ended June 30, 2021, contributions of \$1,150 have been made. The Company expects to contribute the remaining \$1,150 during the final two quarters of 2021.

11. Stock-Based Compensation

On May 2, 2016, the Company's stockholders approved The York Water Company Long-Term Incentive Plan, or LTIP. The LTIP was adopted to provide the incentive of long-term stock-based awards to officers, directors, and key employees. The LTIP provides for the granting of nonqualified stock options, incentive stock options, stock appreciation rights, performance restricted stock grants and units, restricted stock grants and units, and unrestricted stock grants. A maximum of 100,000 shares of common stock may be issued under the LTIP over the ten-year life of the plan. The maximum number of shares of common stock subject to awards that may be granted to any participant in any one calendar year is 2,000. Shares of common stock issued under the LTIP may be treasury shares or authorized but unissued shares. The LTIP will be administered by the Compensation Committee of the Board, or the full Board, provided that the full Board will administer the LTIP as it relates to awards to non-employee directors of the Company. The Company filed a registration statement with the Securities and Exchange Commission on May 11, 2016 covering the offering of stock under the LTIP. The LTIP was effective on July 1, 2016.

On August 19, 2019, the Board accelerated the vesting period for restricted stock granted in 2017, 2018, and 2019 to one retiring officer from three years to that officer's 2020 retirement date, which had been fully recognized as of March 31, 2020.

On May 3, 2021, the Board awarded stock to non-employee directors effective May 3, 2021. This stock award vested immediately. On May 3, 2021, the Compensation Committee awarded restricted stock to officers and key employees effective May 3, 2021. This restricted stock award vests ratably over three years beginning May 3, 2021.

The restricted stock awards provide the grantee with the rights of a shareholder, including the right to receive dividends and to vote such shares, but not the right to sell or otherwise transfer the shares during the restriction period. As a result, the awards are included in common shares outstanding on the balance sheet. Restricted stock awards result in compensation expense valued at the fair market value of the stock on the date of the grant and are amortized ratably over the restriction period.

The following tables summarize the stock grant amounts and activity for the six months ended June 30, 2021.

	<u>Number of Shares</u>	<u>Grant Date Weighted Average Fair Value</u>
Nonvested at beginning of the period	6,682	\$39.30
Granted	6,170	\$51.40
Vested	(2,820)	\$39.94
Forfeited	-	-
Nonvested at end of the period	<u>10,032</u>	\$46.56

For the three months ended June 30, 2021 and 2020, the statement of income includes \$93 and \$15 of stock-based compensation, respectively, and related recognized tax benefits of \$27 and \$4, respectively. For the six months ended June 30, 2021 and 2020, the statement of income includes \$121 and \$52 of stock-based compensation, respectively, and related recognized tax benefits of \$35 and \$15, respectively. The total fair value of the shares vested in the six months ended June 30, 2021 was \$113. Total stock-based compensation related to nonvested awards not yet recognized is \$467 which will be recognized over the remaining three year vesting period.

12. Income Taxes

The Company filed for a change in accounting method under the Internal Revenue Service tangible property regulations, or TPR, effective in 2014. Under the change in accounting method, the Company is permitted to deduct the costs of certain asset improvements that were previously being capitalized and depreciated for tax purposes as an expense on its income tax return. This ongoing deduction results in a reduction in the effective income tax rate, a net reduction in income tax expense, and a reduction in the amount of income taxes currently payable. It also results in increases to deferred tax liabilities and regulatory assets representing the appropriate book and tax basis difference on capital additions.

The Company's effective tax rate was 3.4% and 12.7% for the three months ended June 30, 2021 and 2020, respectively and 5.2% and 12.6% for the six months ended June 30, 2021 and 2020, respectively. The lower effective tax rate is primarily due to higher deductions from the TPR. The effective tax rate will vary depending on the level of eligible asset improvements expensed for tax purposes under TPR each period.

**Item 2. Management's Discussion and Analysis of
Financial Condition and Results of Operations.
(In thousands of dollars, except per share amounts)**

Forward-looking Statements

Certain statements contained in this report on Form 10-Q constitute “forward-looking statements” within the meaning of Section 21E of the Securities Exchange Act of 1934 and Section 27A of the Securities Act of 1933. Words such as “may,” “should,” “believe,” “anticipate,” “estimate,” “expect,” “intend,” “plan” and similar expressions are intended to identify forward-looking statements. These forward-looking statements include certain information relating to the Company’s business strategy; statements including, but not limited to:

- the amount and timing of rate changes and other regulatory matters including the recovery of costs recorded as regulatory assets;
- expected profitability and results of operations;
- trends;
- goals, priorities and plans for, and cost of, growth and expansion;
- strategic initiatives;
- availability of water supply;
- water usage by customers; and
- the ability to pay dividends on common stock and the rate of those dividends.

The forward-looking statements in this report reflect what the Company currently anticipates will happen. What actually happens could differ materially from what it currently anticipates will happen. The Company does not intend to make a public announcement when forward-looking statements in this report are no longer accurate, whether as a result of new information, what actually happens in the future or for any other reason. Important matters that may affect what will actually happen include, but are not limited to:

- changes in weather, including drought conditions or extended periods of heavy rainfall;
- natural disasters, including pandemics such as the current outbreak of the novel strain of coronavirus known as “COVID-19” and the effectiveness of the Company’s pandemic plans;
- levels of rate relief granted;
- the level of commercial and industrial business activity within the Company's service territory;
- construction of new housing within the Company's service territory and increases in population;
- changes in government policies or regulations, including the tax code;
- the ability to obtain permits for expansion projects;
- material changes in demand from customers, including the impact of conservation efforts which may reduce the demand of customers for water;
- changes in economic and business conditions, including interest rates;
- loss of customers;
- changes in, or unanticipated, capital requirements;
- the impact of acquisitions;
- changes in accounting pronouncements;
- changes in the Company’s credit rating or the market price of its common stock; and
- the ability to obtain financing.

General Information

The primary business of the Company is to impound, purify to meet or exceed safe drinking water standards and distribute water. The Company also owns and operates two wastewater collection systems and five wastewater collection and treatment systems. The Company operates within its franchised water and wastewater territory, which covers portions of 51 municipalities within three counties in south-central Pennsylvania. The Company is regulated by the Pennsylvania Public Utility Commission, or PPUC, for both water and wastewater in the areas of billing, payment procedures, dispute processing, terminations, service territory, debt and equity financing and rate setting. The Company must obtain PPUC approval before changing any practices associated with the aforementioned areas.

Water service is supplied through the Company's own distribution system. The Company obtains the bulk of its water supply from both the South Branch and East Branch of the Codorus Creek, which together have an average daily flow of 73.0 million gallons. This combined watershed area is approximately 117 square miles. The Company has two reservoirs, Lake Williams and Lake Redman, which together hold up to approximately 2.2 billion gallons of water. The Company supplements its reservoirs with a 15-mile pipeline from the Susquehanna River to Lake Redman which provides access to an additional supply of 12.0 million gallons of untreated water per day. The Company also owns nine wells which are capable of providing a safe yield of approximately 597,000 gallons per day to supply water to the customers of its satellite systems in Adams County. As of June 30, 2021, the Company's average daily availability was 35.6 million gallons, and average daily consumption was approximately 20.2 million gallons. The Company's service territory had an estimated population of 202,000 as of December 31, 2020. Industry within the Company's service territory is diversified, manufacturing such items as fixtures and furniture, electrical machinery, food products, paper, ordnance units, textile products, air conditioning systems, laundry detergent, barbells, and motorcycles.

The Company's water business is somewhat dependent on weather conditions, particularly the amount and timing of rainfall. Revenues are particularly vulnerable to weather conditions in the summer months. Prolonged periods of hot and dry weather generally cause increased water usage for watering lawns, washing cars, and keeping golf courses and sports fields irrigated. Conversely, prolonged periods of dry weather could lead to drought restrictions from governmental authorities. Despite the Company's adequate water supply, customers may be required to cut back water usage under such drought restrictions which would negatively impact revenues. The Company has addressed some of this vulnerability by instituting minimum customer charges which are intended to cover fixed costs of operations under all likely weather conditions.

The Company's business does not require large amounts of working capital and is not dependent on any single customer or a very few customers for a material portion of its business. Increases in revenues are generally dependent on the Company's ability to obtain rate increases from the PPUC in a timely manner and in adequate amounts and to increase volumes of water sold through increased consumption and increases in the number of customers served. The Company continuously looks for water and wastewater acquisition and expansion opportunities both within and outside its current service territory as well as additional opportunities to enter into bulk water contracts with municipalities and other entities to supply water.

The Company has agreements with several municipalities to provide sewer billing and collection services. The Company also has a service line protection program on a targeted basis in order to further diversify its business. Under this optional program, customers pay a fixed monthly fee, and the Company will repair or replace damaged customer service lines, as needed, subject to an annual maximum dollar amount. The Company continues to review and consider opportunities to expand both initiatives.

Impact of COVID-19

In December 2019, an outbreak of a novel strain of coronavirus (“COVID-19”) was reported. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. On March 6, 2020, Governor Tom Wolf signed an emergency disaster declaration for the Commonwealth of Pennsylvania which was extended for an additional ninety days five times, most recently on May 19, 2021. This emergency declaration was ended on June 16, 2021, by joint resolution of the Pennsylvania legislature. However, developments in this area continue at the local, state, and national levels and the Company continues to stay abreast of these developments. The Company has taken steps, consistent with directions from local, state, and federal authorities, to mitigate known risks with the health and safety of its employees and customers as its first priority.

The Company is an essential, life-sustaining business and has continued normal operations. The Company continues to monitor guidance from state and local authorities and, although most restrictions have been lifted, has made some modifications to its operations in order to comply with Pennsylvania’s guidelines. This includes implementing enhanced safety procedures in its lobby and other measures such as holding virtual meetings and maintaining social distancing practices, when appropriate. These restrictions are not expected to materially impede the Company’s ability to complete its planned capital expenditures or acquisitions. The Company has not experienced any material supply chain disruptions. The Company has been informed of longer lead times for some items, although this does not impact critical operating supplies or repair parts. The Company continues to maintain relationships with its vendors to identify issues in a timely manner while also seeking out additional vendor relationships to diversify its supply chain. The Company has addressed the longer lead times by placing orders proactively with its vendors to align with current lead times. If the delays increase materially, the Company may re-prioritize some of its capital projects or experience higher operating expenses or capital costs. The Company believes it has sufficient liquidity and access to the capital markets if needed.

As a water and wastewater utility, it is the Company’s mission to provide uninterrupted water and wastewater service. Due to the effect of COVID-19 on the general public, in compliance with an order from the PPUC, the Company paused shut-off procedures for delinquent customers on March 13, 2020. In addition, the Company stopped billing late payment charges. These customers were billed at normal tariff rates for the water they used, and wastewater service provided. As allowed by the PPUC, the Company resumed normal shut-off procedures and began billing late payment charges for most customers in January 2021. Remaining PPUC required customer protections specific to the COVID-19 pandemic fully expired on April 1, 2021 with the exception of the requirement to offer extended term payment agreements to certain “protected customers” as defined by PPUC order. Certain customers are eligible to receive utility assistance made available through federal relief funds through organizations not related to the Company.

The Company has begun to see demand by customer class revert back to close to pre-pandemic levels. However, the Company may continue to experience changes in demand as the response to this pandemic continues. The duration and magnitude of these changes is currently unknown and difficult to predict.

To date, there has been no material impact on the Company’s workforce, operations, financial performance, liquidity, or supply chain as a result of COVID-19. However, the ultimate duration and severity of the pandemic or its effects on the economy, the capital and credit markets, or the Company’s workforce, customers, and suppliers, as well as governmental and regulatory responses, are uncertain.

Results of Operations

Three Months Ended June 30, 2021 Compared
With Three Months Ended June 30, 2020

Net income for the second quarter of 2021 was \$4,484, an increase of \$302, or 7.2%, from net income of \$4,182 for the same period of 2020. The primary contributing factors to the increase were higher operating revenues and lower income taxes which were partially offset by higher expenses.

Operating revenues for the second quarter of 2021 increased \$481, or 3.6%, from \$13,320 for the three months ended June 30, 2020 to \$13,801 for the corresponding 2021 period. The increase was primarily due to growth in the customer base. The average number of water customers served in 2021 increased as compared to 2020 by 742 customers, from 68,790 to 69,532 customers. The average number of wastewater customers served in 2021 increased as compared to 2020 by 293 customers, from 3,028 to 3,321 customers, due to acquisitions during 2020. Total per capita consumption for the second quarter of 2021 was approximately 5.5% higher than the same period of last year, but residential demand decreased. Additional billing and revenue collection services also added to revenues.

Operating expenses for the second quarter of 2021 increased \$872, or 12.4%, from \$7,027 for the second quarter of 2020 to \$7,899 for the corresponding 2021 period. The increase was primarily due to higher expenses of approximately \$190 for wastewater treatment, \$167 for insurance, \$155 for depreciation, \$138 for water treatment and distribution system maintenance, \$130 for wages, and \$32 for outside services. Other expenses increased by a net of \$105. The increased expenses were partially offset by reduced expenses of \$45 for purchased power.

Interest on debt for the second quarter of 2021 increased \$66, or 5.7%, from \$1,156 for the second quarter of 2020 to \$1,222 for the corresponding 2021 period. The increase was primarily due to an increase in long-term debt outstanding. The average debt outstanding under the lines of credit was \$8,416 for the second quarter of 2021 and \$9,149 for the second quarter of 2020. The weighted average interest rate on the lines of credit was 1.30% for the quarter ended June 30, 2021 and 1.73% for the quarter ended June 30, 2020.

Allowance for funds used during construction increased \$197, from \$114 in the second quarter of 2020 to \$311 in the corresponding 2021 period due to a higher volume of eligible construction.

Other income (expenses), net for the second quarter of 2021 reflects decreased expenses of \$77 as compared to the same period of 2020. Higher earnings on life insurance policies of approximately \$36 and lower charitable contributions of \$32 were the primary reasons for the decrease. Other expenses decreased by a net of \$9.

Income taxes for the second quarter of 2021 decreased \$448, or 73.7%, compared to the same period of 2020 primarily due to higher deductions from the Internal Revenue Service, or IRS, tangible property regulations, or TPR. The Company's effective tax rate was 3.4% for the second quarter of 2021 and 12.7% for the second quarter of 2020.

Six Months Ended June 30, 2021 Compared With Six Months Ended June 30, 2020

Net income for the first six months of 2021 was \$8,189, an increase of \$5, or 0.1%, from net income of \$8,184 for the same period of 2020. The primary contributing factors to the increase were lower income taxes and higher operating revenues which were partially offset by higher expenses and a prior year gain on life insurance, not repeated this year.

Operating revenues for the first six months of 2021 increased \$685, or 2.6%, from \$26,197 for the six months ended June 30, 2020 to \$26,882 for the corresponding 2021 period. The increase was primarily due to growth in the customer base. The average number of water customers served in 2021 increased as compared to 2020 by 782 customers, from 68,688 to 69,470 customers. The average number of wastewater customers served in 2021 increased as compared to 2020 by 319 customers, from 2,989 to 3,308 customers, due to acquisitions during 2020. Total per capita consumption for the first six months of 2021 was approximately 2.7% higher than the same period of last year, but residential demand decreased. Additional billing and revenue collection services also added to revenues. For the remainder of the year, the Company expects revenues to show a modest increase due to the distribution system improvement charge, or DSIC, allowed by the PPUC. The DSIC allows the Company to add a charge to customers' water bills for qualified replacement costs of certain infrastructure without submitting a rate filing. An increase in the number of water and wastewater customers from acquisitions and growth within the Company's service territory are also expected to add to revenues. The duration and severity of the COVID-19 pandemic including any resulting economic slowdown or changes in consumption patterns could impact results. Other regulatory actions and weather patterns could also impact results.

Operating expenses for the first six months of 2021 increased \$1,338, or 9.4%, from \$14,288 for the first six months of 2020 to \$15,626 for the corresponding 2021 period. The increase was primarily due to higher expenses of approximately \$305 for depreciation, \$285 for wastewater treatment, \$234 for insurance, \$217 for water treatment and distribution system maintenance, \$154 for wages, \$51 for billing and revenue collection services, and \$49 for outside services. Other expenses increased by a net of \$127. The increased expenses were partially offset by reduced expenses of \$84 for purchased power. For the remainder of the year, the Company expects depreciation expense to continue to rise due to additional investment in utility plant, and other expenses to increase at a moderate rate as costs to treat water and wastewater, and to maintain and extend the distribution system, continue to rise.

Interest on debt for the first six months of 2021 increased \$85, or 3.6%, from \$2,351 for the first six months of 2020 to \$2,436 for the corresponding 2021 period. The increase was primarily due to an increase in long-term debt outstanding. The average debt outstanding under the lines of credit was \$7,623 for the first six months of 2021 and \$8,804 for the first six months of 2020. The weighted average interest rate on the lines of credit was 1.30% for the six months ended June 30, 2021 and 2.28% for the six months ended June 30, 2020. Interest expense for the remainder of the year is expected to be slightly higher due to continued borrowings under the line of credit.

Allowance for funds used during construction increased \$358, from \$215 in the first six months of 2020 to \$573 in the corresponding 2021 period due to a higher volume of eligible construction. Allowance for funds used during construction for the remainder of the year is expected to increase based on a projected increase in the amount of eligible construction.

A non-recurring gain on life insurance of \$515 was recorded in the first six months of 2020 as a result of a death benefit from a life insurance policy. No similar gains are anticipated at this time.

Other income (expenses), net for the first six months of 2021 reflects decreased expenses of \$101 as compared to the same period of 2020. Higher earnings on life insurance policies of approximately \$60 and lower charitable contributions of \$35 were the primary reasons for the decrease. Other expenses decreased by a net of \$6. For the remainder of the year, other income (expenses) will be largely determined by the change in market returns and discount rates for retirement programs and related assets.

Income taxes for the first six months of 2021 decreased \$725, or 61.6%, compared to the same period of 2020 primarily due to higher deductions from the IRS TPR. The Company's effective tax rate was 5.2% for the first six months of 2021 and 12.6% for the first six months of 2020. The Company's effective tax rate for the remainder of 2021 will largely be determined by the level of eligible asset improvements expensed for tax purposes under TPR each period.

Rate Matters

See Note 9 to the financial statements included herein for a discussion of rate matters.

Effective July 1, 2021, the Company's tariff included a distribution system improvement charge on revenues of 1.67%. A partial month of this surcharge is included in results of operations for the three and six months ended June 30, 2021 for bills rendered after July 1, 2021 that included June consumption.

The Company does not expect to file a rate increase request in 2021.

Acquisitions and Growth

On April 22, 2021, the Company signed an agreement to purchase the water assets and wastewater collection and treatment assets jointly owned by Letterkenny Industrial Development Authority and Franklin County General Authority in Letterkenny and Greene Townships, Franklin County, Pennsylvania. Completion of the acquisition is contingent upon receiving approval from all required regulatory authorities. Closing is expected in the first quarter of 2022 at which time the Company will add approximately 90 water and wastewater customers.

On May 27, 2020, the Company signed an agreement to purchase the water assets and wastewater collection and treatment assets of Country View Manor Community, LLC in Washington Township, York County, Pennsylvania. Completion of the acquisition is contingent upon receiving approval from all required regulatory authorities. Closing is expected in the first quarter of 2022 at which time the Company will add approximately 50 water and wastewater customers.

On March 4, 2019, the Company signed an agreement to purchase the wastewater collection assets of West Manheim Township in York County, Pennsylvania. Completion of the acquisition is contingent upon receiving approval from all required regulatory authorities. Closing is expected in 2021 at which time the Company will add approximately 1,800 wastewater customers. These wastewater customers are currently water customers of the Company.

On October 8, 2013, the Company signed an agreement to purchase the wastewater collection and treatment assets of SYC WWTP, L.P. in Shrewsbury and Springfield Townships, York County, Pennsylvania. On July 1, 2020, the Company signed an agreement to purchase the Albright Trailer Park water assets and wastewater collection assets of R.T. Barclay, Inc. in Springfield Township, York County, Pennsylvania. Completion of the acquisitions is contingent upon receiving approval from all required regulatory authorities. Closing is expected in the first quarter of 2022, at which time the Company will add approximately 90 combined wastewater customers and approximately 60 water customers through an interconnection with its current water distribution system. The wastewater customers of the Albright Trailer Park are currently served by SYC WWTP, L.P. and the water customers are currently served by the Company, each through a single customer connection to the park.

In total, these acquisitions are expected to be immaterial to Company results. The Company is also pursuing other bulk water contracts and acquisitions in and around its service territory to help offset any further declines in per capita water consumption and to grow its business.

On May 10, 2017, the Company signed an emergency interconnect agreement with Dallastown-Yoe Water Authority. The effectiveness of this agreement is contingent upon receiving approval from all required regulatory authorities. Approval is expected to be granted in 2022 at which time the Company will begin construction of a water main extension to a single point of interconnection and either supply a minimum agreed upon amount of water to the authority, receive a payment in lieu of water, or provide water during an emergency, at current tariff rates.

Capital Expenditures

For the six months ended June 30, 2021, the Company invested \$16,043 in construction expenditures for routine items and an upgrade to the enterprise software system as well as various replacements and improvements to infrastructure. The Company was able to fund construction expenditures using internally-generated funds, line of credit borrowings, proceeds from its stock purchase plans and customer advances and contributions from developers, municipalities, customers, or builders.

The Company anticipates construction expenditures for the remainder of 2021 of approximately \$16,500 exclusive of any potential acquisitions not yet approved. In addition to routine transmission and distribution projects, a portion of the anticipated expenditures will be for additional main extensions, an elevated water tank, completion of a wastewater treatment plant, and various replacements and improvements to infrastructure. The Company intends to use primarily internally-generated funds for its anticipated construction and fund the remainder through cash, line of credit borrowings, proceeds from its stock purchase plans and customer advances and contributions. Customer advances and contributions are expected to account for between 5% and 10% of funding requirements during the remainder of 2021. The Company believes it will have adequate credit facilities and access to the capital markets, if necessary, to meet its anticipated capital needs in the remainder of 2021.

Liquidity and Capital Resources

Cash

The Company manages its cash through a cash management account that is directly connected to its line of credit. Excess cash generated automatically pays down outstanding borrowings under the line of credit arrangement. If there are no outstanding borrowings, the cash is used as an earnings credit to reduce banking fees. Likewise, if additional funds are needed beyond what is generated internally for payroll, to pay suppliers, to fund capital expenditures, or to pay debt service, funds are automatically borrowed under the line of credit. As of June 30, 2021, the Company borrowed \$10,035 on its line of credit and had a cash balance of \$6. The cash and the cash management facility connected to the line of credit are expected to provide the necessary liquidity and funding for the Company's operations, capital expenditures, acquisitions, and potential buybacks of stock for the foreseeable future.

Accounts Receivable

The accounts receivable balance tends to follow the change in revenues but is also affected by the timeliness of payments by customers and the level of the reserve for doubtful accounts. For the three months ended June 30, 2021, a strengthening in the timeliness of payments, compared to the end of 2020, resulted in a decrease in accounts receivable – customers. A reserve is maintained at a level considered adequate to provide for losses that can be reasonably anticipated based on inactive accounts with outstanding balances. Management periodically evaluates the adequacy of the reserve based on past experience, agings of the receivables, adverse situations that may affect a customer's ability to pay, current economic conditions, and other relevant factors. During 2021, management's assessment included consideration of the COVID-19 pandemic along with past trends during times of economic instability and regulations from the PPUC regarding customer turn-offs and collections and determined its allowance for doubtful accounts should remain elevated compared to historical norms. If the status of these factors deteriorates, the Company may incur additional expenses for uncollectible accounts and experience a reduction in its internally-generated funds.

Internally-generated Funds

The amount of internally-generated funds available for operations and construction depends on the Company's ability to obtain timely and adequate rate relief, changes in regulations including taxes, customers' water usage, weather conditions, customer growth and controlled expenses. During the first six months of 2021, the Company generated \$12,102 internally from operations as compared to the \$9,747 it generated during the first six months of 2020, primarily due to higher net income when adjusted for the non-cash gain on life insurance in 2020 and a decrease in accounts receivable – customers due to a strengthening in the timeliness of payments.

Credit Lines

Historically, the Company has borrowed \$15,000 to \$20,000 under its lines of credit before refinancing with long-term debt or equity capital. As of June 30, 2021, the Company maintained an unsecured line of credit in the amount of \$50,000 at an interest rate of LIBOR plus 1.05% with an unused commitment fee and an interest rate floor. The Company had \$10,035 in outstanding borrowings under its line of credit as of June 30, 2021. The interest rate on the line of credit borrowings as of June 30, 2021 was 1.30%. Subsequent to June 30, 2021, the Company renewed its committed line of credit and extended the maturity date to September 2023.

The Company has taken steps to manage the risk of reduced credit availability. It has established a committed line of credit with an increase in the total amount available and a 2-year revolving maturity that cannot be called on demand. There is no guarantee that the Company will be able to obtain sufficient lines of credit with favorable terms in the future. If the Company is unable to obtain sufficient lines of credit or to refinance its line of credit borrowings with long-term debt or equity when necessary, it may have to eliminate or postpone capital expenditures. Management believes the Company will have adequate capacity under its current lines of credit to meet anticipated financing needs throughout 2021 and 2022.

Long-term Debt

The Company's loan agreements contain various covenants and restrictions. Management believes it is currently in compliance with all of these restrictions. See Note 6 to the financial statements included in the Company's Annual Report on Form 10-K for the year ended December 31, 2020 for additional information regarding these restrictions.

The Company's total long-term debt as a percentage of the total capitalization, defined as total common stockholders' equity plus total long-term debt, was 46.8% as of June 30, 2021, compared with 46.9% as of December 31, 2020. The Company expects to allow the debt percentage to trend upward until it approaches fifty percent before considering additional equity. A debt to total capitalization ratio between forty-six and fifty percent has historically been acceptable to the PPUC in rate filings. Due to its ability to generate more cash internally, the Company has been able to keep its ratio below fifty percent.

The variable rate line of credit and the interest rate swap of the Company use the LIBOR as a benchmark for establishing the rates. The United Kingdom's Financial Conduct Authority, which regulates LIBOR, has announced that it intends to stop encouraging or compelling banks to submit rates for the calculation of LIBOR rates. For most LIBOR rates, the cessation date is expected to be June 30, 2023. The Company's line of credit agreement explicitly states that another index may be used if LIBOR is discontinued or otherwise unavailable. The Company believes that it is implicit in its other agreements that a successor rate to LIBOR may be used. The Company is not yet aware what successor rate will be used and therefore cannot estimate the impact to the Company's financial position, results of operations and cash flows, but it could include an increase in the cost of the variable rate indebtedness.

Income Taxes, Deferred Income Taxes and Uncertain Tax Positions

The Company filed for a change in accounting method under the IRS TPR effective in 2014. Under the change in accounting method, the Company is permitted to deduct the costs of certain asset improvements that were previously being capitalized and depreciated for tax purposes as an expense on its income tax return. This ongoing deduction results in a reduction in the effective income tax rate, a net reduction in income tax expense, and a reduction in the amount of income taxes currently payable. It also results in increases to deferred tax liabilities and regulatory assets representing the appropriate book and tax basis difference on capital additions. The Company expects to continue to expense these asset improvements in the future.

The Company's effective tax rate will largely be determined by the level of eligible asset improvements expensed for tax purposes that would have been capitalized for tax purposes prior to the implementation of TPR.

The Company has a substantial deferred income tax asset primarily due to the excess accumulated deferred income taxes on accelerated depreciation from the 2017 Tax Act and the differences between the book and tax balances of the customers' advances for construction and contributions in aid of construction and deferred compensation plans. The Company does not believe a valuation allowance is required due to the expected generation of future taxable income during the periods in which those temporary differences become deductible.

The Company has seen an increase in its deferred income tax liability amounts primarily as a result of the accelerated depreciation deduction available for federal tax purposes which creates differences between book and tax depreciation expense. The Company expects this trend to continue as it makes significant investments in capital expenditures subject to accelerated depreciation or TPR.

The Company has determined there are no uncertain tax positions that require recognition as of June 30, 2021.

Common Stock

Common stockholders' equity as a percent of the total capitalization was 53.2% as of June 30, 2021, compared with 53.1% as of December 31, 2020. The volume of share repurchases and higher debt from capital expenditures, among other things, could reduce this percentage in the future. It is the Company's general intent to target a ratio between fifty and fifty-four percent.

Credit Rating

On October 21, 2020, Standard & Poor's affirmed the Company's credit rating at A-, with a stable outlook and adequate liquidity. The Company's ability to maintain its credit rating depends, among other things, on adequate and timely rate relief, which it has been successful in obtaining, its ability to fund capital expenditures in a balanced manner using both debt and equity and its ability to generate cash flow. The Company's objectives are to continue to maximize its funds provided by operations and maintain a strong capital structure in order to be able to attract capital.

Physical and Cyber Security

The Company maintains security measures at its facilities, and collaborates with federal, state, and local authorities and industry trade associations regarding information on possible threats and security measures for water and wastewater utility operations. The costs incurred are expected to be recoverable in water and wastewater rates and are not expected to have a material impact on its business, financial condition, or results of operations.

The Company relies on information technology systems in connection with the operation of the business, especially with respect to customer service, billing, accounting, and in some cases, the monitoring and operation of treatment, storage, and pumping facilities. In addition, the Company relies on these systems to track utility assets and to manage maintenance and construction projects, materials and supplies, and human resource functions. The information technology systems may be vulnerable to damage or interruption from cyber security attacks or other cyber-related events, including, but not limited to, power loss, computer systems failures, internet, telecommunications or data network failures, physical and electronic loss of data, computer viruses, intentional security breaches, hacking, denial of service actions, misappropriation of data, and similar events. In some cases, administration of certain functions may be outsourced to third-party service providers that could also be targets of cyber security attacks. A loss of these systems, or major problems with the operation of these systems, could harm the business, financial condition, and results of operations of the Company through the loss or compromise of customer, financial, employee, or operational data, disruption of billing, collections or normal field service activities, disruption of electronic monitoring and control of operational systems, and delays in financial reporting and other normal management functions.

Possible impacts associated with a cyber security attack or other events may include remediation costs related to lost, stolen, or compromised data, repairs to data processing systems, increased cyber security protection costs, adverse effects on our compliance with regulatory and environmental laws and regulation, including standards for drinking water, litigation, and reputational damage.

The Company has implemented processes, procedures, and controls to prevent or limit the effect of these possible events, and maintains insurance to help defray costs associated with cyber security attacks. The Company has not experienced a material impact on business or operations from these attacks. Although the Company does not believe its systems are at a materially greater risk of cyber security attacks than other similar organizations and despite the implementation of robust security measures, the Company cannot provide assurance that the insurance will fully cover the costs of a cyber security event, and its robust security measures do not guarantee that reputation and financial results will not be adversely affected by such an incident.

Environmental Matters

The Company entered into a consent order agreement with the Pennsylvania Department of Environmental Protection in December 2016 after the Company determined it exceeded the action level for lead as established by the Lead and Copper Rule, or LCR, issued by the U.S. Environmental Protection Agency. The Company did not have an exceedance in any subsequent compliance test. Under the agreement, the Company successfully completed its commitment to exceed the LCR replacement schedule by replacing all the known company-owned lead service lines within four years from the agreement. Any additional company-owned lead service lines that are discovered will be replaced and included in utility plant but are not expected to have a material impact on the financial position of the Company.

The Company was granted approval by the PPUC to modify its tariff to include the cost of the annual replacement of up to 400 lead customer-owned service lines over nine years from the agreement. The tariff modification allows the Company to replace customer-owned service lines at its own initial cost. The Company will record the costs as a regulatory asset to be recovered in future base rates to customers, over a four-year period. The cost for the customer-owned lead service line replacements was approximately \$1,258 and \$1,204 through June 30, 2021 and December 31, 2020, respectively, and is included as a regulatory asset. Based on its experience, the Company estimates that lead customer-owned service lines replacements will cost \$1,500. This estimate is subject to adjustment as more facts become available.

Critical Accounting Estimates

The methods, estimates, and judgments the Company used in applying its accounting policies have a significant impact on the results reported in its financial statements. The Company's accounting policies require management to make subjective judgments because of the need to make estimates of matters that are inherently uncertain. The Company's most critical accounting estimates include regulatory assets and liabilities, revenue recognition, accounting for its pension plans, and income taxes. There has been no significant change in accounting estimates or the method of estimation during the quarter ended June 30, 2021.

Off-Balance Sheet Arrangements

The Company does not use off-balance sheet transactions, arrangements or obligations that may have a material current or future effect on financial condition, results of operations, liquidity, capital expenditures, capital resources or significant components of revenues or expenses. The Company does not use securitization of receivables or unconsolidated entities. For risk management purposes, the Company uses a derivative financial instrument, an interest rate swap agreement discussed in Note 5 to the financial statements included herein. The Company does not engage in trading or other risk management activities, does not use other derivative financial instruments for any purpose, has no guarantees and does not have material transactions involving related parties.

Item 3. Quantitative and Qualitative Disclosures About Market Risk.

Not applicable.

Item 4. Controls and Procedures.

Evaluation of Disclosure Controls and Procedures

The Company's management, with the participation of the Company's President and Chief Executive Officer and Chief Financial Officer, evaluated the effectiveness of the Company's disclosure controls and procedures as of the end of the period covered by this report. Based upon this evaluation, the Company's President and Chief Executive Officer along with the Chief Financial Officer concluded that the Company's disclosure controls and procedures as of the end of the period covered by this report are effective such that the information required to be disclosed by the Company in reports filed under the Securities Exchange Act of 1934, as amended, is (i) recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms and (ii) accumulated and communicated to the Company's management, including the President and Chief Executive Officer and Chief Financial Officer, as appropriate to allow timely decisions regarding disclosure. A controls system cannot provide absolute assurance, however, that the objectives of the controls system are met, and no evaluation of controls can provide absolute assurance that all control issues and instances of fraud, if any, within a company have been detected.

No change in the Company's internal control over financial reporting occurred during the Company's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the Company's internal control over financial reporting.

PART II - OTHER INFORMATION

Item 6. Exhibits.

<u>Exhibit No.</u>	<u>Description</u>
<u>3</u>	<u>Amended and Restated Articles of Incorporation. Incorporated herein by reference to Exhibit 3.1 of the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on May 4, 2010.</u>
<u>3.1</u>	<u>Amended and Restated By-Laws. Incorporated herein by reference to Exhibit 3.1 of the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on January 26, 2012.</u>
31.1	Certification of Chief Executive Officer, pursuant to Rule 13a-14(a)/15d-14(a) under the Securities Exchange Act of 1934.
31.2	Certification of Chief Financial Officer, pursuant to Rule 13a-14(a)/15d-14(a) under the Securities Exchange Act of 1934.
32.1	Certification of Chief Executive Officer, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
32.2	Certification of Chief Financial Officer, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
101.INS	Inline XBRL Instance Document (the instance document does not appear in the Interactive Data File because its XBRL tags are embedded within the Inline XBRL document)
101.SCH	Inline XBRL Taxonomy Extension Schema
101.CAL	Inline XBRL Taxonomy Extension Calculation Linkbase
101.DEF	Inline XBRL Taxonomy Extension Definition Linkbase
101.LAB	Inline XBRL Taxonomy Extension Label Linkbase
101.PRE	Inline XBRL Taxonomy Extension Presentation Linkbase
104	Cover Page Interactive Data File (formatted as inline XBRL and contained in Exhibit 101)

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

THE YORK WATER COMPANY

Date: August 5, 2021

/s/ Joseph T. Hand
Joseph T. Hand
Principal Executive Officer

Date: August 5, 2021

/s/ Matthew E. Poff
Matthew E. Poff
Principal Financial and Accounting Officer

**EXHIBIT 31.1
CERTIFICATIONS**

I, Joseph T. Hand, certify that:

1. I have reviewed this quarterly report on Form 10-Q of The York Water Company;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent function):
 - a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: August 5, 2021

/s/ Joseph T. Hand
Joseph T. Hand
President and CEO

**EXHIBIT 31.2
CERTIFICATIONS**

I, Matthew E. Poff, certify that:

1. I have reviewed this quarterly report on Form 10-Q of The York Water Company;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent function):
 - a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: August 5, 2021

/s/ Matthew E. Poff
Matthew E. Poff
Chief Financial Officer

EXHIBIT 32.1

**CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

In connection with the Quarterly Report of The York Water Company (the “Company”) on Form 10-Q for the period ending June 30, 2021 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Joseph T. Hand, Chief Executive Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to my knowledge:

- (1) The Report fully complies with the requirements of Section 13(a) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a)); and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

THE YORK WATER COMPANY

Date: August 5, 2021

/s/ Joseph T. Hand
Joseph T. Hand
Chief Executive Officer

EXHIBIT 32.2

**CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

In connection with the Quarterly Report of The York Water Company (the “Company”) on Form 10-Q for the period ending June 30, 2021 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Matthew E. Poff, Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to my knowledge:

- (1) The Report fully complies with the requirements of Section 13(a) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a)); and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

THE YORK WATER COMPANY

Date: August 5, 2021

/s/ Matthew E. Poff
Matthew E. Poff
Chief Financial Officer

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q

(Mark One)

- QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the quarterly period ended September 30, 2021
- OR
- TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the transition period from _____ to _____

Commission file number 001-34245

THE YORK WATER COMPANY

(Exact name of registrant as specified in its charter)



Pennsylvania
(State or other jurisdiction of incorporation or organization)

23-1242500
(I.R.S. Employer Identification No.)

130 East Market Street, York, Pennsylvania
(Address of principal executive offices)

17401
(Zip Code)

Registrant's telephone number, including area code (717) 845-3601

Securities registered pursuant to Section 12(b) of the Act:

Common Stock, No par value
(Title of Class)

YORW
(Trading Symbol)

The NASDAQ Global Select Market
(Name of Each Exchange on Which Registered)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes No

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files).

Yes No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act:

Large accelerated filer

Accelerated filer

Non-accelerated filer

Small reporting company

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Yes No

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date.

Common stock, No par value

13,104,609 Shares outstanding
as of November 5, 2021

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THE YORK WATER COMPANY

PART I - FINANCIAL INFORMATION

Item 1. Financial Statements.

Balance Sheets (Unaudited)
(In thousands of dollars, except per share amounts)

	Sep. 30, 2021	Dec. 31, 2020
ASSETS		
UTILITY PLANT, at original cost	\$ 467,343	\$ 438,670
Plant acquisition adjustments	(3,657)	(3,707)
Accumulated depreciation	<u>(96,123)</u>	<u>(91,340)</u>
Net utility plant	<u>367,563</u>	<u>343,623</u>
OTHER PHYSICAL PROPERTY, net of accumulated depreciation of \$477 in 2021 and \$458 in 2020	 <u>723</u>	 <u>742</u>
CURRENT ASSETS:		
Cash and cash equivalents	1	2
Restricted cash	-	5,000
Accounts receivable, net of reserves of \$856 in 2021 and \$655 in 2020	3,935	5,184
Unbilled revenues	3,047	2,847
Recoverable income taxes	21	721
Materials and supplies inventories, at cost	1,379	1,010
Prepaid expenses	<u>1,790</u>	<u>1,526</u>
Total current assets	<u>10,173</u>	<u>16,290</u>
OTHER LONG-TERM ASSETS:		
Prepaid pension cost	4,598	2,209
Note receivable	255	255
Deferred regulatory assets	43,151	39,893
Other assets	<u>4,285</u>	<u>3,945</u>
Total other long-term assets	<u>52,289</u>	<u>46,302</u>
Total Assets	<u><u>\$ 430,748</u></u>	<u><u>\$ 406,957</u></u>

The accompanying notes are an integral part of these statements.

THE YORK WATER COMPANY

Balance Sheets (Unaudited)
(In thousands of dollars, except per share amounts)

	Sep. 30, 2021	Dec. 31, 2020
STOCKHOLDERS' EQUITY AND LIABILITIES		
COMMON STOCKHOLDERS' EQUITY:		
Common stock, no par value, authorized 46,500,000 shares, issued and outstanding 13,102,924 shares in 2021 and 13,060,817 shares in 2020	\$ 87,714	\$ 85,935
Retained earnings	<u>62,946</u>	<u>57,317</u>
Total common stockholders' equity	<u>150,660</u>	<u>143,252</u>
 PREFERRED STOCK, authorized 500,000 shares, no shares issued	 -	 -
 LONG-TERM DEBT	 <u>132,197</u>	 <u>123,573</u>
 COMMITMENTS	 -	 -
 CURRENT LIABILITIES:		
Accounts payable	7,455	6,540
Dividends payable	2,202	2,192
Accrued compensation and benefits	1,519	1,417
Accrued interest	1,068	959
Deferred regulatory liabilities	607	525
Other accrued expenses	<u>360</u>	<u>360</u>
Total current liabilities	<u>13,211</u>	<u>11,993</u>
 DEFERRED CREDITS:		
Customers' advances for construction	11,358	10,326
Deferred income taxes	46,922	43,538
Deferred employee benefits	4,834	4,793
Deferred regulatory liabilities	27,905	25,444
Other deferred credits	<u>2,203</u>	<u>2,731</u>
Total deferred credits	<u>93,222</u>	<u>86,832</u>
 Contributions in aid of construction	 <u>41,458</u>	 <u>41,307</u>
Total Stockholders' Equity and Liabilities	 <u><u>\$ 430,748</u></u>	 <u><u>\$ 406,957</u></u>

The accompanying notes are an integral part of these statements.

THE YORK WATER COMPANY

Statements of Income (Unaudited) (In thousands of dollars, except per share amounts)

	Three Months Ended September 30		Nine Months Ended September 30	
	2021	2020	2021	2020
OPERATING REVENUES:	\$ 14,503	\$ 14,257	\$ 41,385	\$ 40,454
OPERATING EXPENSES:				
Operation and maintenance	2,997	2,659	8,752	7,940
Administrative and general	2,292	2,257	7,144	6,573
Depreciation and amortization	2,223	2,046	6,595	6,113
Taxes other than income taxes	307	274	954	898
	7,819	7,236	23,445	21,524
Operating income	6,684	7,021	17,940	18,930
OTHER INCOME (EXPENSES):				
Interest on debt	(1,237)	(1,152)	(3,673)	(3,503)
Allowance for funds used during construction	310	115	883	330
Other pension costs	(304)	(341)	(911)	(1,022)
Gain on life insurance	-	-	-	515
Other income (expenses), net	(34)	(41)	(179)	(287)
	(1,265)	(1,419)	(3,880)	(3,967)
Income before income taxes	5,419	5,602	14,060	14,963
Income taxes	625	898	1,077	2,075
Net Income	\$ 4,794	\$ 4,704	\$ 12,983	\$ 12,888
Basic Earnings Per Share	\$ 0.36	\$ 0.36	\$ 0.99	\$ 0.99
Diluted Earnings Per Share	\$ 0.36	\$ 0.36	\$ 0.99	\$ 0.99

The accompanying notes are an integral part of these statements.

THE YORK WATER COMPANY

Statements of Common Stockholders' Equity (Unaudited)
(In thousands of dollars, except per share amounts)
For the Periods Ended September 30, 2021 and 2020

	Common Stock Shares	Common Stock Amount	Retained Earnings	Total
Balance, June 30, 2021	13,090,055	\$ 87,100	\$ 60,606	\$ 147,706
Net income	-	-	4,794	4,794
Cash dividends declared, \$0.1874 per share	-	-	(2,454)	(2,454)
Issuance of common stock under dividend reinvestment, direct stock and employee stock purchase plans	12,869	568	-	568
Stock-based compensation	-	46	-	46
Balance, September 30, 2021	<u>13,102,924</u>	<u>\$ 87,714</u>	<u>\$ 62,946</u>	<u>\$ 150,660</u>
Balance, December 31, 2020	13,060,817	\$ 85,935	\$ 57,317	\$ 143,252
Net income	-	-	12,983	12,983
Cash dividends declared, \$0.5622 per share	-	-	(7,354)	(7,354)
Issuance of common stock under dividend reinvestment, direct stock and employee stock purchase plans	35,937	1,612	-	1,612
Stock-based compensation	6,170	167	-	167
Balance, September 30, 2021	<u>13,102,924</u>	<u>\$ 87,714</u>	<u>\$ 62,946</u>	<u>\$ 150,660</u>
	Common Stock Shares	Common Stock Amount	Retained Earnings	Total
Balance, June 30, 2020	13,033,999	\$ 84,872	\$ 53,700	\$ 138,572
Net income	-	-	4,704	4,704
Cash dividends declared, \$0.1802 per share	-	-	(2,351)	(2,351)
Issuance of common stock under dividend reinvestment, direct stock and employee stock purchase plans	10,326	429	-	429
Stock-based compensation	4,912	74	-	74
Balance, September 30, 2020	<u>13,049,237</u>	<u>\$ 85,375</u>	<u>\$ 56,053</u>	<u>\$ 141,428</u>
Balance, December 31, 2019	13,014,898	\$ 83,976	\$ 50,209	\$ 134,185
Net income	-	-	12,888	12,888
Cash dividends declared, \$0.5406 per share	-	-	(7,044)	(7,044)
Issuance of common stock under dividend reinvestment, direct stock and employee stock purchase plans	29,427	1,273	-	1,273
Stock-based compensation	4,912	126	-	126
Balance, September 30, 2020	<u>13,049,237</u>	<u>\$ 85,375</u>	<u>\$ 56,053</u>	<u>\$ 141,428</u>

The accompanying notes are an integral part of these statements.

THE YORK WATER COMPANY

Statements of Cash Flows (Unaudited)
(In thousands of dollars, except per share amounts)

	Nine Months	
	Ended September 30	
	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income	\$ 12,983	\$ 12,888
Adjustments to reconcile net income to net cash provided by operating activities:		
Gain on life insurance	-	(515)
Depreciation and amortization	6,595	6,113
Stock-based compensation	167	126
Increase in deferred income taxes	53	93
Other	46	342
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable and unbilled revenues	745	(1,657)
Decrease in recoverable income taxes	700	497
Increase in materials and supplies, prepaid expenses, prepaid pension cost, regulatory and other assets	(6,911)	(6,184)
Increase in accounts payable, accrued compensation and benefits, accrued expenses, deferred employee benefits, regulatory liabilities, and other deferred credits	3,989	4,449
Increase in accrued interest	109	154
Net cash provided by operating activities	<u>18,476</u>	<u>16,306</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Utility plant additions, including debt portion of allowance for funds used during construction of \$493 in 2021 and \$184 in 2020	(27,434)	(15,973)
Acquisitions of wastewater systems	-	(1,158)
Cash received from surrender of life insurance policies	-	672
Net cash used in investing activities	<u>(27,434)</u>	<u>(16,459)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Customers' advances for construction and contributions in aid of construction	1,955	2,760
Repayments of customer advances	(772)	(225)
Proceeds of long-term debt issues	37,452	53,671
Debt issuance costs	-	(162)
Repayments of long-term debt	(28,960)	(37,843)
Changes in cash overdraft position	14	(1,384)
Issuance of common stock	1,612	1,273
Dividends paid	(7,344)	(7,038)
Net cash provided by financing activities	<u>3,957</u>	<u>11,052</u>
Net change in cash, cash equivalents, and restricted cash	(5,001)	10,899
Cash, cash equivalents, and restricted cash at beginning of period	5,002	2
Cash and cash equivalents at end of period	<u>\$ 1</u>	<u>\$ 10,901</u>
Supplemental disclosures of cash flow information:		
Cash paid during the period for:		
Interest, net of amounts capitalized	\$ 2,936	\$ 3,029
Income taxes	217	1,753
Supplemental disclosure of non-cash investing and financing activities:		
Accounts payable includes \$3,562 in 2021 and \$3,647 in 2020 for the construction of utility plant.		
Contributions in aid of construction includes \$1,024 in 2020 recorded as part of the Felton Borough acquisition.		

The accompanying notes are an integral part of these statements.

THE YORK WATER COMPANY

Notes to Interim Financial Statements (In thousands of dollars, except per share amounts)

1. Basis of Presentation

The interim financial statements are unaudited but, in the opinion of management, reflect all adjustments, consisting of only normal recurring accruals, necessary for a fair presentation of results for such periods. Because the financial statements cover an interim period, they do not include all disclosures and notes normally provided in annual financial statements, and therefore, should be read in conjunction with the financial statements and notes thereto contained in the Company's Annual Report on Form 10-K for the year ended December 31, 2020.

Operating results for the three and nine months ended September 30, 2021 are not necessarily indicative of the results that may be expected for the year ending December 31, 2021. Additionally, based on the duration and severity of the novel coronavirus ("COVID-19") pandemic, the Company is uncertain of the ultimate impact it could have on the business.

2. Accounts Receivable and Contract Assets

Accounts receivable and contract assets are summarized in the following table:

	<u>As of</u> <u>Sep. 30, 2021</u>	<u>As of</u> <u>Dec. 31, 2020</u>	<u>Change</u>
Accounts receivable – customers	\$4,716	\$5,633	\$(917)
Other receivables	75	206	(131)
	<u>4,791</u>	<u>5,839</u>	<u>(1,048)</u>
Less: allowance for doubtful accounts	<u>(856)</u>	<u>(655)</u>	<u>(201)</u>
Accounts receivable, net	<u>\$3,935</u>	<u>\$5,184</u>	<u>\$(1,249)</u>
Unbilled revenue	<u>\$3,047</u>	<u>\$2,847</u>	<u>\$200</u>

Differences in timing of revenue recognition, billings, and cash collections result in receivables and contract assets. Generally, billing occurs subsequent to revenue recognition, resulting in a contract asset reported as unbilled revenue on the balance sheet. The Company does not receive advances or deposits from customers before revenue is recognized so no contract liabilities are reported. Accounts receivable are recorded when the right to consideration becomes unconditional and are presented separately on the balance sheet. The changes in accounts receivable – customers and in unbilled revenue were primarily due to normal timing difference between performance and the customer's payments.

3. Common Stock and Earnings Per Share

Net income of \$4,794 and \$4,704 for the three months ended September 30, 2021 and 2020, respectively, and \$12,983 and \$12,888 for the nine months ended September 30, 2021 and 2020, respectively, is used to calculate both basic and diluted earnings per share. Basic earnings per share is based on the weighted average number of common shares outstanding. Diluted earnings per share is based on the weighted average number of common shares outstanding plus potentially dilutive shares. The dilutive effect of employee stock-based compensation is included in the computation of diluted earnings per share and is calculated using the treasury stock method and expected proceeds upon exercise or issuance of the stock-based compensation.

The following table summarizes the shares used in computing basic and diluted earnings per share.

	Three Months		Nine Months	
	Ended September 30		Ended September 30	
	2021	2020	2021	2020
Weighted average common shares, basic	13,083,762	13,032,389	13,069,582	13,021,398
Effect of dilutive securities:				
Employee stock-based compensation	<u>563</u>	<u>1,164</u>	<u>347</u>	<u>565</u>
Weighted average common shares, diluted	<u><u>13,084,325</u></u>	<u><u>13,033,553</u></u>	<u><u>13,069,929</u></u>	<u><u>13,021,963</u></u>

On March 11, 2013, the Board of Directors, or the Board, authorized a share repurchase program granting the Company authority to repurchase up to 1,200,000 shares of the Company's common stock from time to time. The stock repurchase program has no specific end date and the Company may repurchase shares in the open market or through privately negotiated transactions. The Company may suspend or discontinue the repurchase program at any time. No shares were repurchased during the three or nine months ended September 30, 2021 and 2020. As of September 30, 2021, 618,004 shares remain authorized for repurchase.

4. Debt

	As of	As of
	<u>Sep. 30, 2021</u>	<u>Dec. 31, 2020</u>
8.43% Senior Notes, Series D, due 2022	\$7,500	\$7,500
Variable Rate Pennsylvania Economic Development Financing Authority Exempt Facilities Revenue Refunding Bonds, Series 2008A, due 2029	12,000	12,000
3.00% Pennsylvania Economic Development Financing Authority Exempt Facilities Revenue Refunding Bonds, Series A of 2019, due 2036	10,500	10,500
3.10% Pennsylvania Economic Development Financing Authority Exempt Facilities Revenue Refunding Bonds, Series B of 2019, due 2038	14,870	14,870
3.23% Senior Notes, due 2040	15,000	15,000
4.00% - 4.50% York County Industrial Development Authority Exempt Facilities Revenue Bonds, Series 2015, due 2029 - 2045	10,000	10,000
4.54% Senior Notes, due 2049	20,000	20,000
3.24% Senior Notes, due 2050	30,000	30,000
Committed Line of Credit, due September 2023	<u>15,192</u>	<u>6,700</u>
Total long-term debt	135,062	126,570
Less discount on issuance of long-term debt	(172)	(181)
Less unamortized debt issuance costs	<u>(2,693)</u>	<u>(2,816)</u>
Long-term portion	<u><u>\$132,197</u></u>	<u><u>\$123,573</u></u>

In the third quarter of 2021, the Company renewed its committed line of credit and extended the maturity date to September 2023.

5. Interest Rate Swap Agreement

The Company is exposed to certain risks relating to its ongoing business operations. The primary risk managed by using derivative instruments is interest rate risk. The Company utilizes an interest rate swap agreement to effectively convert the Company's \$12,000 variable-rate debt issue to a fixed rate. Interest rate swaps are contracts in which a series of interest rate cash flows are exchanged over a prescribed period. The notional amount on which the interest payments are based (\$12,000) is not exchanged. The interest rate swap provides that the Company pays the counterparty a fixed interest rate of 3.16% on the notional amount of \$12,000. In exchange, the counterparty pays the Company a variable interest rate based on 59% of the U.S. Dollar one-month LIBOR rate on the notional amount. The intent is for the variable rate received from the swap counterparty to approximate the variable rate the Company pays to bondholders on its variable rate debt issue, resulting in a fixed rate being paid to the swap counterparty and reducing the Company's interest rate risk. The Company's net payment rate on the swap was 3.13% and 3.08% for the three months ended September 30, 2021 and 2020, respectively, and 3.06% and 2.76% for the nine months ended September 30, 2021 and 2020, respectively.

The interest rate swap agreement is classified as a financial derivative used for non-trading activities. The accounting standards regarding accounting for derivatives and hedging activities require companies to recognize all derivative instruments as either assets or liabilities at fair value on the balance sheet. In accordance with the standards, the interest rate swap is recorded on the balance sheet in other deferred credits at fair value (see Note 6).

The Company uses regulatory accounting treatment rather than hedge accounting to defer the unrealized gains and losses on its interest rate swap. These unrealized gains and losses are recorded as a regulatory asset. Based on current ratemaking treatment, the Company expects the unrealized gains and losses to be recognized in rates as a component of interest expense as the swap settlements occur. Swap settlements are recorded in the income statement with the hedged item as interest expense. Swap settlements resulted in the reclassification from regulatory assets to interest expense of \$94 and \$93 for the three months ended September 30, 2021 and 2020, respectively, and \$278 and \$249 for the nine months ended September 30, 2021 and 2020, respectively. The overall swap result was a (gain) loss of \$(31) and \$10 for the three months ended September 30, 2021 and 2020, respectively, and \$(250) and \$911 for the nine months ended September 30, 2021 and 2020, respectively. The Company expects to reclassify \$371 from regulatory assets to interest expense as a result of swap settlements over the next 12 months.

The interest rate swap agreement contains provisions that require the Company to maintain a credit rating of at least BBB- with Standard & Poor's. If the Company's rating were to fall below this rating, it would be in violation of these provisions, and the counterparty to the derivative could request immediate payment if the derivative was in a liability position. On October 8, 2021, Standard & Poor's affirmed the Company's credit rating at A-, with a stable outlook and adequate liquidity. The Company's interest rate swap was in a liability position as of September 30, 2021. If a violation due to credit rating, or some other default provision, were triggered on September 30, 2021, the Company would have been required to pay the counterparty approximately \$2,232.

The interest rate swap will expire on October 1, 2029. Other than the interest rate swap, the Company has no other derivative instruments.

6. Fair Value of Financial Instruments

The accounting standards regarding fair value measurements establish a fair value hierarchy which indicates the extent to which inputs used in measuring fair value are observable in the market. Level 1 inputs include quoted prices for identical instruments and are the most observable. Level 2 inputs include quoted prices for similar assets and observable inputs such as interest rates, commodity rates and yield curves. Level 3 inputs are not observable in the market and include management's own judgments about the assumptions market participants would use in pricing the asset or liability.

The Company has recorded its interest rate swap liability at fair value in accordance with the standards. The liability is recorded under the caption "Other deferred credits" on the balance sheet. The table below illustrates the fair value of the interest rate swap as of the end of the reporting period.

<u>Description</u>	<u>September 30, 2021</u>	<u>Fair Value Measurements at Reporting Date Using Significant Other Observable Inputs (Level 2)</u>
Interest Rate Swap	\$2,203	\$2,203

Fair values are measured as the present value of all expected future cash flows based on the LIBOR-based swap yield curve as of the date of the valuation. These inputs to this calculation are deemed to be Level 2 inputs. The balance sheet carrying value reflects the Company's credit quality as of September 30, 2021. The rate used in discounting all prospective cash flows anticipated to be made under this swap reflects a representation of the yield to maturity for 30-year debt on utilities rated A- as of September 30, 2021. The use of the Company's credit rating resulted in a reduction in the fair value of the swap liability of \$29 as of September 30, 2021. The fair value of the swap reflecting the Company's credit quality as of December 31, 2020 is shown in the table below.

<u>Description</u>	<u>December 31, 2020</u>	<u>Fair Value Measurements at Reporting Date Using Significant Other Observable Inputs (Level 2)</u>
Interest Rate Swap	\$2,731	\$2,731

The carrying amount of current assets and liabilities that are considered financial instruments approximates fair value as of the dates presented. The Company's total long-term debt, with a carrying value of \$135,062 at September 30, 2021, and \$126,570 at December 31, 2020, had an estimated fair value of approximately \$150,000 and \$151,000, respectively. The estimated fair value of debt was calculated using a discounted cash flow technique that incorporates a market interest yield curve with adjustments for duration and risk profile. These inputs to this calculation are deemed to be Level 2 inputs. The Company recognized its credit rating in determining the yield curve and did not factor in third party credit enhancements including the letter of credit on the 2008 Pennsylvania Economic Development Financing Authority Series A issue.

Customers' advances for construction and note receivable had carrying values at September 30, 2021 of \$11,358 and \$255, respectively. At December 31, 2020, customers' advances for construction and note receivable had carrying values of \$10,326 and \$255, respectively. The relative fair values of these amounts cannot be accurately estimated since the timing of future payment streams is dependent upon several factors, including new customer connections, customer consumption levels and future rate increases.

7. Commitments

The Company entered into a consent order agreement with the Pennsylvania Department of Environmental Protection in December 2016 after the Company determined it exceeded the action level for lead as established by the Lead and Copper Rule, or LCR, issued by the U.S. Environmental Protection Agency. The Company did not have an exceedance in any subsequent compliance test. Under the agreement, the Company successfully completed its commitment to exceed the LCR replacement schedule by replacing all the known company-owned lead service lines within four years from the agreement. Any additional company-owned lead service lines that are discovered will be replaced and included in utility plant but are not expected to have a material impact on the financial position of the Company.

The Company was granted approval by the Pennsylvania Public Utility Commission, or PPUC, to modify its tariff to include the cost of the annual replacement of up to 400 lead customer-owned service lines over nine years from the agreement. The tariff modification allows the Company to replace customer-owned service lines at its own initial cost. The Company will record the costs as a regulatory asset to be recovered in future base rates to customers, over a four-year period. The cost for the customer-owned lead service line replacements was approximately \$1,307 and \$1,204 through September 30, 2021 and December 31, 2020, respectively, and is included as a regulatory asset. Based on its experience, the Company estimates that lead customer-owned service lines replacements will cost \$1,500. This estimate is subject to adjustment as more facts become available.

8. Revenue

The following table shows the Company's revenues disaggregated by service and customer type.

	Three Months		Nine Months	
	Ended September 30		Ended September 30	
	2021	2020	2021	2020
Water utility service:				
Residential	\$8,872	\$8,902	\$25,560	\$25,643
Commercial and industrial	3,952	3,774	10,891	10,331
Fire protection	827	795	2,428	2,379
Wastewater utility service:				
Residential	481	446	1,426	1,281
Commercial and industrial	79	78	237	229
Billing and revenue collection services	121	118	360	147
Collection services	18	-	29	14
Other revenue	18	4	38	14
Total Revenue from Contracts with Customers	<u>14,368</u>	<u>14,117</u>	<u>40,969</u>	<u>40,038</u>
Rents from regulated property	135	140	416	416
Total Operating Revenue	<u>\$14,503</u>	<u>\$14,257</u>	<u>\$41,385</u>	<u>\$40,454</u>

Utility Service

The Company provides utility service as a distinct and single performance obligation to each of its water and wastewater customers. The transaction price is detailed in the tariff pursuant to an order by the PPUC and made publicly available. There is no variable consideration and no free service, special rates, or subnormal charges to any customer. Due to the fact that the contract includes a single performance obligation, no judgment is required to allocate the transaction price. The performance obligation is satisfied over time through the continuous provision of utility service through a stand-ready obligation to perform and the transfer of water or the collection of wastewater through a series of distinct transactions that are identical in nature and have the same pattern of transfer to the customer. The Company uses an output method to recognize the utility service revenue over time. The stand-ready obligation is recognized through the passage of time in the form of a fixed charge and the transfer of water or the collection of wastewater is recognized at a per unit rate based on the actual or estimated flow through the meter. Each customer is invoiced every month and the invoice is due within twenty days. The utility service has no returns or warranties associated with it. No revenue is recognized from performance obligations satisfied in prior periods and no performance obligations remain unsatisfied as of the end of the reporting period. A contract asset for unbilled revenue is recognized for the passage of time and the actual or estimated usage from the latest meter reading to the end of the accounting period. The methodology is standardized and consistently applied to reduce bias and the need for judgment.

Billing and Revenue Collection Service

The Company provides billing and revenue collection service as distinct performance obligations to three municipalities within the service territory of the Company. The municipalities provide wastewater service to their residents and the Company acts as the billing and revenue collection agent for the municipalities. The transaction price is a fixed amount per bill prepared as established in the contract. There is no variable consideration. Due to the fact that both the billing performance obligation and the revenue collection performance obligation are materially complete by the end of the reporting period, the Company does not allocate the transaction price between the two performance obligations. The performance obligations are satisfied at a point in time when the bills are sent as the municipalities receive all the benefits and bears all of the risk of non-collection at that time. Each municipality is invoiced when the bills are complete and the invoice is due within thirty days. The billing and revenue collection service has no returns or warranties associated with it. No revenue is recognized from performance obligations satisfied in prior periods and no performance obligations remain unsatisfied as of the end of the reporting period.

Collection Service

The Company provides collection service as a distinct and single performance obligation to several municipalities within the service territory of the Company. The municipalities provide wastewater service to their residents. If those residents are delinquent in paying for their wastewater service, the municipalities request that the Company post for and shut off the supply of water to the premises of those residents. When the resident is no longer delinquent, the Company will restore water service to the premises. The transaction price for each posting, each shut off, and each restoration is a fixed amount as established in the contract. There is no variable consideration. Due to the fact that the contract includes a single performance obligation, no judgment is required to allocate the transaction price. The performance obligation is satisfied at a point in time when the posting, shut off, or restoration is completed as the municipalities receive all the benefits in the form of payment or no longer providing wastewater service. Each municipality is invoiced periodically for the posting, shut offs, and restorations that have been completed since the last billing and the invoice is due within thirty days. The collection service has no returns or warranties associated with it. No revenue is recognized from performance obligations satisfied in prior periods and no performance obligations remain unsatisfied as of the end of the reporting period. A contract asset for unbilled revenue is recognized for postings, shut offs, and restorations that have been completed from the last billing to the end of the accounting period.

Service Line Protection Plan

The Company provides service line protection as a distinct and single performance obligation to current water customers that choose to participate. The transaction price is detailed in the plan's terms and conditions and made publicly available. There is no variable consideration. Due to the fact that the contract includes a single performance obligation, no judgment is required to allocate the transaction price. The performance obligation is satisfied over time through the continuous provision of service line protection through a stand-ready obligation to perform. The Company uses an output method to recognize the service line protection revenue over time. The stand-ready obligation is recognized through the passage of time. A customer has a choice to prepay for an entire year or to pay in advance each month. The service line protection plan has no returns or extended warranties associated with it. No revenue is recognized from performance obligations satisfied in prior periods and no material performance obligations remain unsatisfied as of the end of the reporting period.

9. Rate Matters

From time to time, the Company files applications for rate increases with the PPUC and is granted rate relief as a result of such requests. Most recently, the PPUC authorized an increase in rates effective March 1, 2019.

The PPUC permits water utilities to collect a distribution system improvement charge, or DSIC. The DSIC allows the Company to add a charge to customers' bills for qualified replacement costs of certain infrastructure without submitting a rate filing. This surcharge mechanism typically adjusts periodically based on additional qualified capital expenditures completed or anticipated in a future period. The DSIC is capped at 5% of base rates and is reset to zero when new base rates that reflect the costs of those additions become effective or when a utility's earnings exceed a regulatory benchmark. The Company's earnings are currently below the regulatory benchmark allowing the Company to collect DSIC. The DSIC provided revenues of \$255 and \$280 for the three and nine months ended September 30, 2021, respectively, and revenues of \$0 for the three and nine months ended September 30, 2020.

10. Pensions

Components of Net Periodic Pension Cost

	Three Months		Nine Months	
	Ended September 30		Ended September 30	
	2021	2020	2021	2020
Service cost	\$271	\$234	\$814	\$703
Interest cost	302	365	906	1,093
Expected return on plan assets	(913)	(800)	(2,739)	(2,399)
Amortization of actuarial loss	121	92	363	277
Amortization of prior service cost	(3)	(3)	(9)	(9)
Rate-regulated adjustment	797	687	2,390	2,060
Net periodic pension expense	<u>\$575</u>	<u>\$575</u>	<u>\$1,725</u>	<u>\$1,725</u>

Pension service cost is recorded in operating expenses. All other components of net periodic pension cost are recorded as other pension costs in other income (expenses).

Employer Contributions

The Company previously disclosed in its financial statements for the year ended December 31, 2020 that it expected to contribute \$2,300 to its pension plans in 2021. For the nine months ended September 30, 2021, contributions of \$1,725 have been made. The Company expects to contribute the remaining \$575 during the final quarter of 2021.

11. Stock-Based Compensation

On May 2, 2016, the Company's stockholders approved The York Water Company Long-Term Incentive Plan, or LTIP. The LTIP was adopted to provide the incentive of long-term stock-based awards to officers, directors, and key employees. The LTIP provides for the granting of nonqualified stock options, incentive stock options, stock appreciation rights, performance restricted stock grants and units, restricted stock grants and units, and unrestricted stock grants. A maximum of 100,000 shares of common stock may be issued under the LTIP over the ten-year life of the plan. The maximum number of shares of common stock subject to awards that may be granted to any participant in any one calendar year is 2,000. Shares of common stock issued under the LTIP may be treasury shares or authorized but unissued shares. The LTIP will be administered by the Compensation Committee of the Board, or the full Board, provided that the full Board will administer the LTIP as it relates to awards to non-employee directors of the Company. The Company filed a registration statement with the Securities and Exchange Commission on May 11, 2016 covering the offering of stock under the LTIP. The LTIP was effective on July 1, 2016.

On August 19, 2019, the Board accelerated the vesting period for restricted stock granted in 2017, 2018, and 2019 to one retiring officer from three years to that officer's 2020 retirement date, which had been fully recognized as of March 31, 2020.

On May 3, 2021, the Board awarded stock to non-employee directors effective May 3, 2021. This stock award vested immediately. On May 3, 2021, the Compensation Committee awarded restricted stock to officers and key employees effective May 3, 2021. This restricted stock award vests ratably over three years beginning May 3, 2021.

The restricted stock awards provide the grantee with the rights of a shareholder, including the right to receive dividends and to vote such shares, but not the right to sell or otherwise transfer the shares during the restriction period. As a result, the awards are included in common shares outstanding on the balance sheet. Restricted stock awards result in compensation expense valued at the fair market value of the stock on the date of the grant and are amortized ratably over the restriction period.

The following tables summarize the stock grant amounts and activity for the nine months ended September 30, 2021.

	<u>Number of Shares</u>	<u>Grant Date Weighted Average Fair Value</u>
Nonvested at beginning of the period	6,682	\$39.30
Granted	6,170	\$51.40
Vested	(4,048)	\$41.19
Forfeited	-	-
Nonvested at end of the period	<u>8,804</u>	\$46.91

For the three months ended September 30, 2021 and 2020, the statement of income includes \$46 and \$74 of stock-based compensation, respectively, and related recognized tax benefits of \$13 and \$21, respectively. For the nine months ended September 30, 2021 and 2020, the statement of income includes \$167 and \$126 of stock-based compensation, respectively, and related recognized tax benefits of \$48 and \$36, respectively. The total fair value of the shares vested in the nine months ended September 30, 2021 was \$167. Total stock-based compensation related to nonvested awards not yet recognized is \$413 which will be recognized over the remaining three year vesting period.

12. Income Taxes

The Company filed for a change in accounting method under the Internal Revenue Service tangible property regulations, or TPR, effective in 2014. Under the change in accounting method, the Company is permitted to deduct the costs of certain asset improvements that were previously being capitalized and depreciated for tax purposes as an expense on its income tax return. This ongoing deduction results in a reduction in the effective income tax rate, a net reduction in income tax expense, and a reduction in the amount of income taxes currently payable. It also results in increases to deferred tax liabilities and regulatory assets representing the appropriate book and tax basis difference on capital additions.

The Company's effective tax rate was 11.5% and 16.0% for the three months ended September 30, 2021 and 2020, respectively and 7.7% and 13.9% for the nine months ended September 30, 2021 and 2020, respectively. The lower effective tax rate is primarily due to higher deductions from the TPR. The effective tax rate will vary depending on the level of eligible asset improvements expensed for tax purposes under TPR each period.

Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations.
(In thousands of dollars, except per share amounts)

Forward-looking Statements

Certain statements contained in this report on Form 10-Q constitute “forward-looking statements” within the meaning of Section 21E of the Securities Exchange Act of 1934 and Section 27A of the Securities Act of 1933. Words such as "may," "should," "believe," "anticipate," "estimate," "expect," "intend," "plan" and similar expressions are intended to identify forward-looking statements. These forward-looking statements include certain information relating to the Company’s business strategy; statements including, but not limited to:

- the amount and timing of rate changes and other regulatory matters including the recovery of costs recorded as regulatory assets;
- expected profitability and results of operations;
- trends;
- goals, priorities and plans for, and cost of, growth and expansion;
- strategic initiatives;
- availability of water supply;
- water usage by customers; and
- the ability to pay dividends on common stock and the rate of those dividends.

The forward-looking statements in this report reflect what the Company currently anticipates will happen. What actually happens could differ materially from what it currently anticipates will happen. The Company does not intend to make a public announcement when forward-looking statements in this report are no longer accurate, whether as a result of new information, what actually happens in the future or for any other reason. Important matters that may affect what will actually happen include, but are not limited to:

- changes in weather, including drought conditions or extended periods of heavy rainfall;
- natural disasters, including pandemics such as the current outbreak of the novel strain of coronavirus known as “COVID-19” and the effectiveness of the Company’s pandemic plans;
- levels of rate relief granted;
- the level of commercial and industrial business activity within the Company's service territory;
- construction of new housing within the Company's service territory and increases in population;
- changes in government policies or regulations, including the tax code;
- the ability to obtain permits for expansion projects;
- material changes in demand from customers, including the impact of conservation efforts which may reduce the demand of customers for water;
- changes in economic and business conditions, including interest rates;
- loss of customers;
- changes in, or unanticipated, capital requirements;
- the impact of acquisitions;
- changes in accounting pronouncements;
- changes in the Company’s credit rating or the market price of its common stock; and
- the ability to obtain financing.

General Information

The primary business of the Company is to impound, purify to meet or exceed safe drinking water standards and distribute water. The Company also owns and operates two wastewater collection systems and five wastewater collection and treatment systems. The Company operates within its franchised water and wastewater territory, which covers portions of 51 municipalities within three counties in south-central Pennsylvania. The Company is regulated by the Pennsylvania Public Utility Commission, or PPUC, for both water and wastewater in the areas of billing, payment procedures, dispute processing, terminations, service territory, debt and equity financing and rate setting. The Company must obtain PPUC approval before changing any practices associated with the aforementioned areas.

Water service is supplied through the Company's own distribution system. The Company obtains the bulk of its water supply from both the South Branch and East Branch of the Codorus Creek, which together have an average daily flow of 73.0 million gallons. This combined watershed area is approximately 117 square miles. The Company has two reservoirs, Lake Williams and Lake Redman, which together hold up to approximately 2.2 billion gallons of water. The Company supplements its reservoirs with a 15-mile pipeline from the Susquehanna River to Lake Redman which provides access to an additional supply of 12.0 million gallons of untreated water per day. The Company also owns nine wells which are capable of providing a safe yield of approximately 597,000 gallons per day to supply water to the customers of its satellite systems in Adams County. As of September 30, 2021, the Company's average daily availability was 35.6 million gallons, and average daily consumption was approximately 20.3 million gallons. The Company's service territory had an estimated population of 202,000 as of December 31, 2020. Industry within the Company's service territory is diversified, manufacturing such items as fixtures and furniture, electrical machinery, food products, paper, ordnance units, textile products, air conditioning systems, laundry detergent, barbells, and motorcycles.

The Company's water business is somewhat dependent on weather conditions, particularly the amount and timing of rainfall. Revenues are particularly vulnerable to weather conditions in the summer months. Prolonged periods of hot and dry weather generally cause increased water usage for watering lawns, washing cars, and keeping golf courses and sports fields irrigated. Conversely, prolonged periods of dry weather could lead to drought restrictions from governmental authorities. Despite the Company's adequate water supply, customers may be required to cut back water usage under such drought restrictions which would negatively impact revenues. The Company has addressed some of this vulnerability by instituting minimum customer charges which are intended to cover fixed costs of operations under all likely weather conditions.

The Company's business does not require large amounts of working capital and is not dependent on any single customer or a very few customers for a material portion of its business. Increases in revenues are generally dependent on the Company's ability to obtain rate increases from the PPUC in a timely manner and in adequate amounts and to increase volumes of water sold through increased consumption and increases in the number of customers served. The Company continuously looks for water and wastewater acquisition and expansion opportunities both within and outside its current service territory as well as additional opportunities to enter into bulk water contracts with municipalities and other entities to supply water.

The Company has agreements with several municipalities to provide sewer billing and collection services. The Company also has a service line protection program on a targeted basis in order to further diversify its business. Under this optional program, customers pay a fixed monthly fee, and the Company will repair or replace damaged customer service lines, as needed, subject to an annual maximum dollar amount. The Company continues to review and consider opportunities to expand both initiatives.

Impact of COVID-19

In December 2019, an outbreak of a novel strain of coronavirus (“COVID-19”) was reported. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. On March 6, 2020, Governor Tom Wolf signed an emergency disaster declaration for the Commonwealth of Pennsylvania which was extended for an additional ninety days five times, most recently on May 19, 2021. This emergency declaration was ended on June 16, 2021, by joint resolution of the Pennsylvania legislature. However, developments in this area continue at the local, state, and national levels and the Company continues to stay abreast of these developments. The Company has taken steps, consistent with directions from local, state, and federal authorities, to mitigate known risks with the health and safety of its employees and customers as its first priority.

The Company is an essential, life-sustaining business and has continued normal operations. The Company continues to monitor guidance from state and local authorities and, although most restrictions have been lifted, has made some modifications to its operations in order to comply with Pennsylvania’s guidelines. This includes implementing enhanced safety procedures in its lobby and other measures such as holding virtual meetings and maintaining social distancing practices, when appropriate. These restrictions are not expected to materially impede the Company’s ability to complete its planned capital expenditures or acquisitions. The Company has not experienced any material supply chain disruptions. The Company has been informed of longer lead times for some items, although this does not impact daily operating supplies. The Company maintains an adequate inventory of critical repair parts which are available as needed. The Company continues to maintain relationships with its vendors to identify issues in a timely manner while also seeking out additional vendor relationships to diversify its supply chain. The Company has addressed the longer lead times by placing orders proactively with its vendors to align with current lead times. If the delays increase materially or if certain materials and supplies become unavailable, the Company may re-prioritize some of its capital projects or experience higher operating expenses or capital costs. The Company believes it has sufficient liquidity and access to the capital markets if needed.

As a water and wastewater utility, it is the Company’s mission to provide uninterrupted water and wastewater service. Due to the effect of COVID-19 on the general public, in compliance with an order from the PPUC, the Company paused shut-off procedures for delinquent customers on March 13, 2020. In addition, the Company stopped billing late payment charges. These customers were billed at normal tariff rates for the water they used, and wastewater service provided. As allowed by the PPUC, the Company resumed normal shut-off procedures and began billing late payment charges for most customers in January 2021. Most remaining PPUC required customer protections specific to the COVID-19 pandemic fully expired on April 1, 2021 with the exception of the requirement to offer extended term payment agreements to certain “protected customers” as defined by PPUC order which expired on September 30, 2021. Certain customers are eligible to receive utility assistance made available through federal relief funds through organizations not related to the Company.

The Company has begun to see demand by customer class revert back to close to pre-pandemic levels. However, the Company may continue to experience changes in demand as the response to this pandemic continues. The duration and magnitude of these changes is currently unknown and difficult to predict.

To date, there has been no material impact on the Company’s workforce, operations, financial performance, liquidity, or supply chain as a result of COVID-19. However, the ultimate duration and severity of the pandemic or its effects on the economy, the capital and credit markets, or the Company’s workforce, customers, and suppliers, as well as governmental and regulatory responses, are uncertain.

Results of Operations

Three Months Ended September 30, 2021 Compared
With Three Months Ended September 30, 2020

Net income for the third quarter of 2021 was \$4,794, an increase of \$90, or 1.9%, from net income of \$4,704 for the same period of 2020. The primary contributing factors to the increase were lower income taxes and higher operating revenues which were partially offset by higher expenses.

Operating revenues for the third quarter of 2021 increased \$246, or 1.7%, from \$14,257 for the three months ended September 30, 2020 to \$14,503 for the corresponding 2021 period. The increase was primarily due to revenues from the distribution system improvement charge, or DSIC, allowed by the PPUC of \$255. The DSIC allows the Company to add a charge to customers' water bills for qualified replacement costs of certain infrastructure without submitting a rate filing. Growth in the customer base also added to revenues. The average number of water customers served in 2021 increased as compared to 2020 by 760 customers, from 68,996 to 69,756 customers. The average number of wastewater customers served in 2021 increased as compared to 2020 by 256 customers, from 3,077 to 3,333 customers, due to acquisitions during 2020. Total per capita consumption for the third quarter of 2021 was approximately 1.8% lower than the same period of last year.

Operating expenses for the third quarter of 2021 increased \$583, or 8.1%, from \$7,236 for the third quarter of 2020 to \$7,819 for the corresponding 2021 period. The increase was primarily due to higher expenses of approximately \$221 for wages, \$177 for depreciation, \$80 for wastewater treatment, \$72 for outside services, \$60 for water treatment and distribution system maintenance, and \$49 for insurance. The increased expenses were partially offset by reduced expenses of \$44 for a lower provision for uncollectible accounts. Other expenses decreased by a net of \$32.

Interest on debt for the third quarter of 2021 increased \$85, or 7.4%, from \$1,152 for the third quarter of 2020 to \$1,237 for the corresponding 2021 period. The increase was primarily due to an increase in long-term debt outstanding. The average debt outstanding under the lines of credit was \$12,911 for the third quarter of 2021 and \$10,595 for the third quarter of 2020. The weighted average interest rate on the lines of credit was 1.30% for the quarter ended September 30, 2021 and 1.41% for the quarter ended September 30, 2020.

Allowance for funds used during construction increased \$195, from \$115 in the third quarter of 2020 to \$310 in the corresponding 2021 period due to a higher volume of eligible construction.

Other income (expenses), net for the third quarter of 2021 reflects decreased expenses of \$7 as compared to the same period of 2020. Higher earnings on life insurance policies of approximately \$11 were the primary reasons for the decrease. Other expenses increased by a net of \$4.

Income taxes for the third quarter of 2021 decreased \$273, or 30.4%, compared to the same period of 2020 primarily due to higher deductions from the Internal Revenue Service, or IRS, tangible property regulations, or TPR. The Company's effective tax rate was 11.5% for the third quarter of 2021 and 16.0% for the third quarter of 2020.

Nine Months Ended September 30, 2021 Compared With Nine Months Ended September 30, 2020

Net income for the first nine months of 2021 was \$12,983, an increase of \$95, or 0.7%, from net income of \$12,888 for the same period of 2020. The primary contributing factors to the increase were lower income taxes and higher operating revenues which were partially offset by higher expenses and a prior year gain on life insurance, not repeated this year.

Operating revenues for the first nine months of 2021 increased \$931, or 2.3%, from \$40,454 for the nine months ended September 30, 2020 to \$41,385 for the corresponding 2021 period. The increase was primarily due to growth in the customer base and revenues from the DSIC of \$280. The average number of water customers served in 2021 increased as compared to 2020 by 775 customers, from 68,790 to 69,565 customers. The average number of wastewater customers served in 2021 increased as compared to 2020 by 298 customers, from 3,018 to 3,316 customers, due to acquisitions during 2020. Total per capita consumption for the first nine months of 2021 was approximately 1.1% higher than the same period of last year, but residential demand decreased. Additional billing and revenue collection services also added to revenues. For the remainder of the year, the Company expects revenues to show a modest increase due to the revenues from the DSIC. An increase in the number of water and wastewater customers from acquisitions and growth within the Company's service territory are also expected to add to revenues. The duration and severity of the COVID-19 pandemic including any resulting economic slowdown or changes in consumption patterns could impact results. Other regulatory actions and weather patterns could also impact results.

Operating expenses for the first nine months of 2021 increased \$1,921, or 8.9%, from \$21,524 for the first nine months of 2020 to \$23,445 for the corresponding 2021 period. The increase was primarily due to higher expenses of approximately \$482 for depreciation, \$375 for wages, \$365 for wastewater treatment, \$283 for insurance, \$277 for water treatment and distribution system maintenance, and \$126 for outside services. Other expenses increased by a net of \$161. The increased expenses were partially offset by reduced expenses of \$92 for purchased power and \$56 for a lower provision for uncollectible accounts. For the remainder of the year, the Company expects depreciation expense to continue to rise due to additional investment in utility plant, and other expenses to increase at a moderate rate as costs to treat water and wastewater, and to maintain and extend the distribution system, continue to rise.

Interest on debt for the first nine months of 2021 increased \$170 or 4.9%, from \$3,503 for the first nine months of 2020 to \$3,673 for the corresponding 2021 period. The increase was primarily due to an increase in long-term debt outstanding. The average debt outstanding under the lines of credit was \$9,405 for both the first nine months of 2021 and the first nine months of 2020. The weighted average interest rate on the lines of credit was 1.30% for the nine months ended September 30, 2021 and 1.99% for the nine months ended September 30, 2020. Interest expense for the remainder of the year is expected to be slightly higher due to continued borrowings under the line of credit.

Allowance for funds used during construction increased \$553, from \$330 in the first nine months of 2020 to \$883 in the corresponding 2021 period due to a higher volume of eligible construction. Allowance for funds used during construction for the remainder of the year is expected to increase based on a projected increase in the amount of eligible construction.

A non-recurring gain on life insurance of \$515 was recorded in the first nine months of 2020 as a result of a death benefit from a life insurance policy. No similar gains are anticipated at this time.

Other income (expenses), net for the first nine months of 2021 reflects decreased expenses of \$108 as compared to the same period of 2020. Higher earnings on life insurance policies of approximately \$71 and lower charitable contributions of \$34 were the primary reasons for the decrease. Other expenses decreased by a net of \$3. For the remainder of the year, other income (expenses) will be largely determined by the change in market returns and discount rates for retirement programs and related assets.

Income taxes for the first nine months of 2021 decreased \$998, or 48.1%, compared to the same period of 2020 primarily due to higher deductions from the IRS TPR. The Company's effective tax rate was 7.7% for the first nine months of 2021 and 13.9% for the first nine months of 2020. The Company's effective tax rate for the remainder of 2021 will largely be determined by the level of eligible asset improvements expensed for tax purposes under TPR each period.

Rate Matters

See Note 9 to the financial statements included herein for a discussion of rate matters.

Effective October 1, 2021, the Company's tariff included a distribution system improvement charge on revenues of 2.60%.

The Company does not expect to file a rate increase request in 2021.

Acquisitions and Growth

On July 30, 2021, the Company signed an agreement to purchase the water assets of Scott Water Company in Greene Township, Franklin County, Pennsylvania. Completion of the acquisition is contingent upon receiving approval from all required regulatory authorities. Closing is expected in the third quarter of 2022 at which time the Company will add approximately 25 water customers.

On April 22, 2021, the Company signed an agreement to purchase the water assets and wastewater collection and treatment assets jointly owned by Letterkenny Industrial Development Authority and Franklin County General Authority in Letterkenny and Greene Townships, Franklin County, Pennsylvania. Completion of the acquisition is contingent upon receiving approval from all required regulatory authorities. Closing is expected in the second quarter of 2022 at which time the Company will add approximately 90 water and wastewater customers.

On May 27, 2020, the Company signed an agreement to purchase the water assets and wastewater collection and treatment assets of Country View Manor Community, LLC in Washington Township, York County, Pennsylvania. Completion of the acquisition is contingent upon receiving approval from all required regulatory authorities. Closing is expected in the second quarter of 2022 at which time the Company will add approximately 50 water and wastewater customers.

On March 4, 2019, the Company signed an agreement to purchase the wastewater collection assets of West Manheim Township in York County, Pennsylvania. Completion of the acquisition is contingent upon receiving approval from all required regulatory authorities. Closing is expected in 2021 at which time the Company will add approximately 1,800 wastewater customers. These wastewater customers are currently water customers of the Company.

On October 8, 2013, the Company signed an agreement to purchase the wastewater collection and treatment assets of SYC WWTP, L.P. in Shrewsbury and Springfield Townships, York County, Pennsylvania. On July 1, 2020, the Company signed an agreement to purchase the Albright Trailer Park water assets and wastewater collection assets of R.T. Barclay, Inc. in Springfield Township, York County, Pennsylvania. Completion of the acquisitions is contingent upon receiving approval from all required regulatory authorities. Closing is expected in the second quarter of 2022, at which time the Company will add approximately 90 combined wastewater customers and approximately 60 water customers through an interconnection with its current water distribution system. The wastewater customers of the Albright Trailer Park are currently served by SYC WWTP, L.P. and the water customers are currently served by the Company, each through a single customer connection to the park.

In total, these acquisitions are expected to be immaterial to Company results. The Company is also pursuing other bulk water contracts and acquisitions in and around its service territory to help offset any further declines in per capita water consumption and to grow its business.

On May 10, 2017, the Company signed an emergency interconnect agreement with Dallastown-Yoe Water Authority. The effectiveness of this agreement is contingent upon receiving approval from all required regulatory authorities. Approval is expected to be granted in 2022 at which time the Company will begin construction of a water main extension to a single point of interconnection and either supply a minimum agreed upon amount of water to the authority, receive a payment in lieu of water, or provide water during an emergency, at current tariff rates.

Capital Expenditures

For the nine months ended September 30, 2021, the Company invested \$27,434 in construction expenditures for routine items and an upgrade to the enterprise software system as well as various replacements and improvements to infrastructure. The Company was able to fund construction expenditures using internally-generated funds, line of credit borrowings, proceeds from its stock purchase plans and customer advances and contributions from developers, municipalities, customers, or builders.

The Company anticipates construction expenditures for the remainder of 2021 of approximately \$7,600 exclusive of any potential acquisitions not yet approved. In addition to routine transmission and distribution projects, a portion of the anticipated expenditures will be for additional main extensions, an elevated water tank, completion of a wastewater treatment plant, and various replacements and improvements to infrastructure. The Company intends to use primarily internally-generated funds for its anticipated construction and fund the remainder through cash, line of credit borrowings, proceeds from its stock purchase plans and customer advances and contributions. Customer advances and contributions are expected to account for between 5% and 10% of funding requirements during the remainder of 2021. The Company believes it will have adequate credit facilities and access to the capital markets, if necessary, to meet its anticipated capital needs in the remainder of 2021 and 2022.

Liquidity and Capital Resources

Cash

The Company manages its cash through a cash management account that is directly connected to its line of credit. Excess cash generated automatically pays down outstanding borrowings under the line of credit arrangement. If there are no outstanding borrowings, the cash is used as an earnings credit to reduce banking fees. Likewise, if additional funds are needed beyond what is generated internally for payroll, to pay suppliers, to fund capital expenditures, or to pay debt service, funds are automatically borrowed under the line of credit. As of September 30, 2021, the Company borrowed \$15,192 on its line of credit and incurred a cash overdraft on its cash management account of \$1,277. The cash and the cash management facility connected to the line of credit are expected to provide the necessary liquidity and funding for the Company's operations, capital expenditures, acquisitions, and potential buybacks of stock for the foreseeable future.

Accounts Receivable

The accounts receivable balance tends to follow the change in revenues but is also affected by the timeliness of payments by customers and the level of the reserve for doubtful accounts. For the three months ended September 30, 2021, a strengthening in the timeliness of payments, compared to the end of 2020, resulted in a decrease in accounts receivable – customers. A reserve is maintained at a level considered adequate to provide for losses that can be reasonably anticipated based on inactive accounts with outstanding balances. Management periodically evaluates the adequacy of the reserve based on past experience, agings of the receivables, adverse situations that may affect a customer's ability to pay, current economic conditions, and other relevant factors. During 2021, management's assessment included consideration of the COVID-19 pandemic along with past trends during times of economic instability and regulations from the PPUC regarding customer turn-offs and collections and determined its allowance for doubtful accounts should remain elevated compared to historical norms. If the status of these factors deteriorates, the Company may incur additional expenses for uncollectible accounts and experience a reduction in its internally-generated funds.

Internally-generated Funds

The amount of internally-generated funds available for operations and construction depends on the Company's ability to obtain timely and adequate rate relief, changes in regulations including taxes, customers' water usage, weather conditions, customer growth and controlled expenses. During the first nine months of 2021, the Company generated \$18,476 internally from operations as compared to the \$16,306 it generated during the first nine months of 2020, primarily due to lower income taxes paid and a decrease in accounts receivable – customers due to a strengthening in the timeliness of payments.

Credit Lines

Historically, the Company has borrowed \$15,000 to \$20,000 under its lines of credit before refinancing with long-term debt or equity capital. As of September 30, 2021, the Company maintained an unsecured line of credit in the amount of \$50,000 at an interest rate of LIBOR plus 1.05% with an unused commitment fee and an interest rate floor. The Company had \$15,192 in outstanding borrowings under its line of credit as of September 30, 2021. The interest rate on the line of credit borrowings as of September 30, 2021 was 1.30%. In the third quarter, the Company renewed its committed line of credit and extended the maturity date to September 2023.

The Company has taken steps to manage the risk of reduced credit availability. It has established a committed line of credit with an increase in the total amount available and a 2-year revolving maturity that cannot be called on demand. There is no guarantee that the Company will be able to obtain sufficient lines of credit with favorable terms in the future. If the Company is unable to obtain sufficient lines of credit or to refinance its line of credit borrowings with long-term debt or equity when necessary, it may have to eliminate or postpone capital expenditures. Management believes the Company will have adequate capacity under its current lines of credit to meet anticipated financing needs throughout 2021 and 2022.

Long-term Debt

The Company's loan agreements contain various covenants and restrictions. Management believes it is currently in compliance with all of these restrictions. See Note 6 to the financial statements included in the Company's Annual Report on Form 10-K for the year ended December 31, 2020 for additional information regarding these restrictions.

The Company's total long-term debt as a percentage of the total capitalization, defined as total common stockholders' equity plus total long-term debt, was 47.3% as of September 30, 2021, compared with 46.9% as of December 31, 2020. The Company expects to allow the debt percentage to trend upward until it approaches fifty percent before considering additional equity. A debt to total capitalization ratio between forty-six and fifty percent has historically been acceptable to the PPUC in rate filings. Due to its ability to generate more cash internally, the Company has been able to keep its ratio below fifty percent.

The variable rate line of credit and the interest rate swap of the Company use the LIBOR as a benchmark for establishing the rates. The United Kingdom's Financial Conduct Authority, which regulates LIBOR, has announced that it intends to stop encouraging or compelling banks to submit rates for the calculation of LIBOR rates. For most LIBOR rates, the cessation date is expected to be June 30, 2023. The Company's line of credit agreement explicitly states that another index may be used if LIBOR is discontinued or otherwise unavailable. The Company believes that it is implicit in its other agreements that a successor rate to LIBOR may be used. The Company is not yet aware what successor rate will be used and therefore cannot estimate the impact to the Company's financial position, results of operations and cash flows, but it could include an increase in the cost of the variable rate indebtedness.

Income Taxes, Deferred Income Taxes and Uncertain Tax Positions

The Company filed for a change in accounting method under the IRS TPR effective in 2014. Under the change in accounting method, the Company is permitted to deduct the costs of certain asset improvements that were previously being capitalized and depreciated for tax purposes as an expense on its income tax return. This ongoing deduction results in a reduction in the effective income tax rate, a net reduction in income tax expense, and a reduction in the amount of income taxes currently payable. It also results in increases to deferred tax liabilities and regulatory assets representing the appropriate book and tax basis difference on capital additions. The Company expects to continue to expense these asset improvements in the future.

The Company's effective tax rate will largely be determined by the level of eligible asset improvements expensed for tax purposes that would have been capitalized for tax purposes prior to the implementation of TPR.

The Company has a substantial deferred income tax asset primarily due to the excess accumulated deferred income taxes on accelerated depreciation from the 2017 Tax Act and the differences between the book and tax balances of the customers' advances for construction and contributions in aid of construction and deferred compensation plans. The Company does not believe a valuation allowance is required due to the expected generation of future taxable income during the periods in which those temporary differences become deductible.

The Company has seen an increase in its deferred income tax liability amounts primarily as a result of the accelerated depreciation deduction available for federal tax purposes which creates differences between book and tax depreciation expense. The Company expects this trend to continue as it makes significant investments in capital expenditures subject to accelerated depreciation or TPR.

The Company has determined there are no uncertain tax positions that require recognition as of September 30, 2021.

Common Stock

Common stockholders' equity as a percent of the total capitalization was 52.7% as of September 30, 2021, compared with 53.1% as of December 31, 2020. The volume of share repurchases and higher debt from capital expenditures, among other things, could reduce this percentage in the future. It is the Company's general intent to target a ratio between fifty and fifty-four percent.

The Company has an effective "shelf" Registration Statement on Form S-3 on file with the Securities and Exchange Commission, pursuant to which the Company may offer an aggregate remaining amount of up to \$50,000 of its common stock or debt securities subject to market conditions at the time of any such offering.

Credit Rating

On October 8, 2021, Standard & Poor's affirmed the Company's credit rating at A-, with a stable outlook and adequate liquidity. The Company's ability to maintain its credit rating depends, among other things, on adequate and timely rate relief, which it has been successful in obtaining, its ability to fund capital expenditures in a balanced manner using both debt and equity and its ability to generate cash flow. The Company's objectives are to continue to maximize its funds provided by operations and maintain a strong capital structure in order to be able to attract capital.

Physical and Cyber Security

The Company maintains security measures at its facilities, and collaborates with federal, state, and local authorities and industry trade associations regarding information on possible threats and security measures for water and wastewater utility operations. The costs incurred are expected to be recoverable in water and wastewater rates and are not expected to have a material impact on its business, financial condition, or results of operations.

The Company relies on information technology systems in connection with the operation of the business, especially with respect to customer service, billing, accounting, and in some cases, the monitoring and operation of treatment, storage, and pumping facilities. In addition, the Company relies on these systems to track utility assets and to manage maintenance and construction projects, materials and supplies, and human resource functions. The information technology systems may be vulnerable to damage or interruption from cyber security attacks or other cyber-related events, including, but not limited to, power loss, computer systems failures, internet, telecommunications or data network failures, physical and electronic loss of data, computer viruses, intentional security breaches, hacking, denial of service actions, misappropriation of data, and similar events. In some cases, administration of certain functions may be outsourced to third-party service providers that could also be targets of cyber security attacks. A loss of these systems, or major problems with the operation of these systems, could harm the business, financial condition, and results of operations of the Company through the loss or compromise of customer, financial, employee, or operational data, disruption of billing, collections or normal field service activities, disruption of electronic monitoring and control of operational systems, and delays in financial reporting and other normal management functions.

Possible impacts associated with a cyber security attack or other events may include remediation costs related to lost, stolen, or compromised data, repairs to data processing systems, increased cyber security protection costs, adverse effects on our compliance with regulatory and environmental laws and regulation, including standards for drinking water, litigation, and reputational damage.

The Company has implemented processes, procedures, and controls to prevent or limit the effect of these possible events, and maintains insurance to help defray costs associated with cyber security attacks. The Company has not experienced a material impact on business or operations from these attacks. Although the Company does not believe its systems are at a materially greater risk of cyber security attacks than other similar organizations and despite the implementation of robust security measures, the Company cannot provide assurance that the insurance will fully cover the costs of a cyber security event, and its robust security measures do not guarantee that reputation and financial results will not be adversely affected by such an incident.

Environmental Matters

The Company entered into a consent order agreement with the Pennsylvania Department of Environmental Protection in December 2016 after the Company determined it exceeded the action level for lead as established by the Lead and Copper Rule, or LCR, issued by the U.S. Environmental Protection Agency. The Company did not have an exceedance in any subsequent compliance test. Under the agreement, the Company successfully completed its commitment to exceed the LCR replacement schedule by replacing all the known company-owned lead service lines within four years from the agreement. Any additional company-owned lead service lines that are discovered will be replaced and included in utility plant but are not expected to have a material impact on the financial position of the Company.

The Company was granted approval by the PPUC to modify its tariff to include the cost of the annual replacement of up to 400 lead customer-owned service lines over nine years from the agreement. The tariff modification allows the Company to replace customer-owned service lines at its own initial cost. The Company will record the costs as a regulatory asset to be recovered in future base rates to customers, over a four-year period. The cost for the customer-owned lead service line replacements was approximately \$1,307 and \$1,204 through September 30, 2021 and December 31, 2020, respectively, and is included as a regulatory asset. Based on its experience, the Company estimates that lead customer-owned service lines replacements will cost \$1,500. This estimate is subject to adjustment as more facts become available.

Critical Accounting Estimates

The methods, estimates, and judgments the Company used in applying its accounting policies have a significant impact on the results reported in its financial statements. The Company's accounting policies require management to make subjective judgments because of the need to make estimates of matters that are inherently uncertain. The Company's most critical accounting estimates include regulatory assets and liabilities, revenue recognition, accounting for its pension plans, and income taxes. There has been no significant change in accounting estimates or the method of estimation during the quarter ended September 30, 2021.

Off-Balance Sheet Arrangements

The Company does not use off-balance sheet transactions, arrangements or obligations that may have a material current or future effect on financial condition, results of operations, liquidity, capital expenditures, capital resources or significant components of revenues or expenses. The Company does not use securitization of receivables or unconsolidated entities. For risk management purposes, the Company uses a derivative financial instrument, an interest rate swap agreement discussed in Note 5 to the financial statements included herein. The Company does not engage in trading or other risk management activities, does not use other derivative financial instruments for any purpose, has no guarantees and does not have material transactions involving related parties.

Item 3. Quantitative and Qualitative Disclosures About Market Risk.

Not applicable.

Item 4. Controls and Procedures.

Evaluation of Disclosure Controls and Procedures

The Company's management, with the participation of the Company's President and Chief Executive Officer and Chief Financial Officer, evaluated the effectiveness of the Company's disclosure controls and procedures as of the end of the period covered by this report. Based upon this evaluation, the Company's President and Chief Executive Officer along with the Chief Financial Officer concluded that the Company's disclosure controls and procedures as of the end of the period covered by this report are effective such that the information required to be disclosed by the Company in reports filed under the Securities Exchange Act of 1934, as amended, is (i) recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms and (ii) accumulated and communicated to the Company's management, including the President and Chief Executive Officer and Chief Financial Officer, as appropriate to allow timely decisions regarding disclosure. A controls system cannot provide absolute assurance, however, that the objectives of the controls system are met, and no evaluation of controls can provide absolute assurance that all control issues and instances of fraud, if any, within a company have been detected.

No change in the Company's internal control over financial reporting occurred during the Company's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the Company's internal control over financial reporting.

PART II - OTHER INFORMATION

Item 6. Exhibits.

<u>Exhibit No.</u>	<u>Description</u>
<u>3</u>	<u>Amended and Restated Articles of Incorporation. Incorporated herein by reference to Exhibit 3.1 of the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on May 4, 2010.</u>
<u>3.1</u>	<u>Amended and Restated By-Laws. Incorporated herein by reference to Exhibit 3.1 of the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on January 26, 2012.</u>
31.1	Certification of Chief Executive Officer, pursuant to Rule 13a-14(a)/15d-14(a) under the Securities Exchange Act of 1934.
31.2	Certification of Chief Financial Officer, pursuant to Rule 13a-14(a)/15d-14(a) under the Securities Exchange Act of 1934.
32.1	Certification of Chief Executive Officer, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
32.2	Certification of Chief Financial Officer, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
101.INS	Inline XBRL Instance Document (the instance document does not appear in the Interactive Data File because its XBRL tags are embedded within the Inline XBRL document)
101.SCH	Inline XBRL Taxonomy Extension Schema
101.CAL	Inline XBRL Taxonomy Extension Calculation Linkbase
101.DEF	Inline XBRL Taxonomy Extension Definition Linkbase
101.LAB	Inline XBRL Taxonomy Extension Label Linkbase
101.PRE	Inline XBRL Taxonomy Extension Presentation Linkbase
104	Cover Page Interactive Data File (formatted as inline XBRL and contained in Exhibit 101)

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

THE YORK WATER COMPANY

Date: November 5, 2021

/s/ Joseph T. Hand
Joseph T. Hand
Principal Executive Officer

Date: November 5, 2021

/s/ Matthew E. Poff
Matthew E. Poff
Principal Financial and Accounting Officer

**EXHIBIT 31.1
CERTIFICATIONS**

I, Joseph T. Hand, certify that:

1. I have reviewed this quarterly report on Form 10-Q of The York Water Company;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent function):
 - a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: November 5, 2021

/s/ Joseph T. Hand
Joseph T. Hand
President and CEO

**EXHIBIT 31.2
CERTIFICATIONS**

I, Matthew E. Poff, certify that:

1. I have reviewed this quarterly report on Form 10-Q of The York Water Company;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent function):
 - a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: November 5, 2021

/s/ Matthew E. Poff
Matthew E. Poff
Chief Financial Officer

EXHIBIT 32.1

**CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

In connection with the Quarterly Report of The York Water Company (the “Company”) on Form 10-Q for the period ending September 30, 2021 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Joseph T. Hand, Chief Executive Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to my knowledge:

- (1) The Report fully complies with the requirements of Section 13(a) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a)); and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

THE YORK WATER COMPANY

Date: November 5, 2021

/s/ Joseph T. Hand
Joseph T. Hand
Chief Executive Officer

EXHIBIT 32.2

**CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

In connection with the Quarterly Report of The York Water Company (the “Company”) on Form 10-Q for the period ending September 30, 2021 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Matthew E. Poff, Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to my knowledge:

- (1) The Report fully complies with the requirements of Section 13(a) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a)); and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

THE YORK WATER COMPANY

Date: November 5, 2021

/s/ Matthew E. Poff
Matthew E. Poff
Chief Financial Officer

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q

(Mark One)

- QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the quarterly period ended March 31, 2022
- OR
- TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the transition period from _____ to _____

Commission file number 001-34245

THE YORK WATER COMPANY

(Exact name of registrant as specified in its charter)



Pennsylvania
(State or other jurisdiction of incorporation or organization)

23-1242500
(I.R.S. Employer Identification No.)

130 East Market Street, York, Pennsylvania
(Address of principal executive offices)

17401
(Zip Code)

Registrant's telephone number, including area code (717) 845-3601

Securities registered pursuant to Section 12(b) of the Act:

Common Stock, No par value
(Title of Class)

YORW
(Trading Symbol)

The Nasdaq Global Select Market
(Name of Each Exchange on Which Registered)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

YES NO

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files).

YES NO

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act:

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

YES NO

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date.

Common stock, No par value

14,246,394 Shares outstanding
as of May 3, 2022

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THE YORK WATER COMPANY

PART I - FINANCIAL INFORMATION

Item 1. Financial Statements.

Balance Sheets (Unaudited)
(In thousands of dollars, except per share amounts)

	Mar. 31, 2022	Dec. 31, 2021
ASSETS		
UTILITY PLANT, at original cost	\$ 494,500	\$ 485,750
Plant acquisition adjustments	(3,620)	(3,637)
Accumulated depreciation	<u>(101,000)</u>	<u>(99,204)</u>
Net utility plant	<u>389,880</u>	<u>382,909</u>
OTHER PHYSICAL PROPERTY, net of accumulated depreciation of \$489 in 2022 and \$483 in 2021	 <u>717</u>	 <u>717</u>
CURRENT ASSETS:		
Cash and cash equivalents	1	1
Accounts receivable, net of reserves of \$852 in 2022 and \$855 in 2021	4,434	4,634
Unbilled revenues	3,044	2,784
Recoverable income taxes	895	894
Materials and supplies inventories, at cost	2,107	1,917
Prepaid expenses	<u>1,513</u>	<u>1,032</u>
Total current assets	<u>11,994</u>	<u>11,262</u>
OTHER LONG-TERM ASSETS:		
Prepaid pension cost	15,097	14,054
Note receivable	255	255
Deferred regulatory assets	46,308	45,280
Other assets	<u>4,661</u>	<u>4,376</u>
Total other long-term assets	<u>66,321</u>	<u>63,965</u>
Total Assets	<u>\$ 468,912</u>	<u>\$ 458,853</u>

The accompanying notes are an integral part of these statements.

THE YORK WATER COMPANY

Balance Sheets (Unaudited) (In thousands of dollars, except per share amounts)

	Mar. 31, 2022	Dec. 31, 2021
STOCKHOLDERS' EQUITY AND LIABILITIES		
COMMON STOCKHOLDERS' EQUITY:		
Common stock, no par value, authorized 46,500,000 shares, issued and outstanding 13,123,619 shares in 2022 and 13,112,948 shares in 2021	\$ 88,725	\$ 88,230
Retained earnings	<u>65,695</u>	<u>64,392</u>
Total common stockholders' equity	<u>154,420</u>	<u>152,622</u>
PREFERRED STOCK, authorized 500,000 shares, no shares issued	-	-
LONG-TERM DEBT, excluding current portion	<u>143,999</u>	<u>138,869</u>
COMMITMENTS	-	-
CURRENT LIABILITIES:		
Current portion of long-term debt	7,500	7,500
Accounts payable	7,580	6,712
Dividends payable	2,298	2,293
Accrued compensation and benefits	1,506	1,575
Accrued interest	1,071	959
Deferred regulatory liabilities	605	607
Other accrued expenses	<u>536</u>	<u>440</u>
Total current liabilities	<u>21,096</u>	<u>20,086</u>
DEFERRED CREDITS:		
Customers' advances for construction	13,161	12,820
Deferred income taxes	51,133	49,590
Deferred employee benefits	4,557	4,530
Deferred regulatory liabilities	37,172	36,374
Other deferred credits	<u>1,500</u>	<u>2,086</u>
Total deferred credits	<u>107,523</u>	<u>105,400</u>
Contributions in aid of construction	<u>41,874</u>	<u>41,876</u>
Total Stockholders' Equity and Liabilities	<u>\$ 468,912</u>	<u>\$ 458,853</u>

The accompanying notes are an integral part of these statements.

THE YORK WATER COMPANY

Statements of Income (Unaudited)
(In thousands of dollars, except per share amounts)

	Three Months Ended March 31	
	2022	2021
OPERATING REVENUES:	\$ 14,240	\$ 13,081
OPERATING EXPENSES:		
Operation and maintenance	3,451	2,806
Administrative and general	2,657	2,411
Depreciation and amortization	2,480	2,174
Taxes other than income taxes	354	336
	8,942	7,727
Operating income	5,298	5,354
OTHER INCOME (EXPENSES):		
Interest on debt	(1,297)	(1,214)
Allowance for funds used during construction	295	262
Other pension costs	(319)	(304)
Other income (expenses), net	(349)	(101)
	(1,670)	(1,357)
Income before income taxes	3,628	3,997
Income tax (benefit) expense	(231)	292
Net Income	\$ 3,859	\$ 3,705
Basic Earnings Per Share	\$ 0.29	\$ 0.28
Diluted Earnings Per Share	\$ 0.29	\$ 0.28

The accompanying notes are an integral part of these statements.

THE YORK WATER COMPANY

Statements of Common Stockholders' Equity (Unaudited)
(In thousands of dollars, except per share amounts)
For the Periods Ended March 31, 2022 and 2021

	Common Stock Shares	Common Stock Amount	Retained Earnings	Total
Balance, December 31, 2021	13,112,948	\$ 88,230	\$ 64,392	\$ 152,622
Net income	-	-	3,859	3,859
Cash dividends declared, \$0.1949 per share	-	-	(2,556)	(2,556)
Issuance of common stock under dividend reinvestment, direct stock and employee stock purchase plans	10,671	450	-	450
Stock-based compensation	-	45	-	45
Balance, March 31, 2022	<u>13,123,619</u>	<u>\$ 88,725</u>	<u>\$ 65,695</u>	<u>\$ 154,420</u>

	Common Stock Shares	Common Stock Amount	Retained Earnings	Total
Balance, December 31, 2020	13,060,817	\$ 85,935	\$ 57,317	\$ 143,252
Net income	-	-	3,705	3,705
Cash dividends declared, \$0.1874 per share	-	-	(2,448)	(2,448)
Issuance of common stock under dividend reinvestment, direct stock and employee stock purchase plans	10,916	473	-	473
Stock-based compensation	-	28	-	28
Balance, March 31, 2021	<u>13,071,733</u>	<u>\$ 86,436</u>	<u>\$ 58,574</u>	<u>\$ 145,010</u>

The accompanying notes are an integral part of these statements.

THE YORK WATER COMPANY

Statements of Cash Flows (Unaudited)
(In thousands of dollars, except per share amounts)

	Three Months Ended March 31	
	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income	\$ 3,859	\$ 3,705
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	2,480	2,174
Stock-based compensation	45	28
Decrease in deferred income taxes	(230)	(108)
Other	15	29
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable and unbilled revenues	(161)	1,038
(Increase) decrease in recoverable income taxes	(1)	139
Increase in materials and supplies, prepaid expenses, prepaid pension cost, regulatory and other assets	(3,242)	(2,201)
Increase in accounts payable, accrued compensation and benefits, accrued expenses, deferred employee benefits, regulatory liabilities, and other deferred credits	2,456	1,684
Increase in accrued interest	112	109
Net cash provided by operating activities	5,333	6,597
CASH FLOWS FROM INVESTING ACTIVITIES:		
Utility plant additions, including debt portion of allowance for funds used during construction of \$165 in 2022 and \$146 in 2021	(7,504)	(7,431)
Net cash used in investing activities	(7,504)	(7,431)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Customers' advances for construction and contributions in aid of construction	676	792
Repayments of customer advances	(337)	(137)
Proceeds of long-term debt issues	13,375	11,648
Repayments of long-term debt	(8,289)	(13,178)
Changes in cash overdraft position	(1,153)	(1,263)
Issuance of common stock	450	473
Dividends paid	(2,551)	(2,448)
Net cash provided by (used in) financing activities	2,171	(4,113)
Net change in cash, cash equivalents, and restricted cash	-	(4,947)
Cash, cash equivalents, and restricted cash at beginning of period	1	5,002
Cash and cash equivalents at end of period	\$ 1	\$ 55
Supplemental disclosures of cash flow information:		
Cash paid during the period for:		
Interest, net of amounts capitalized	\$ 964	\$ 912
Income taxes	-	-

Supplemental disclosure of non-cash investing and financing activities:
Accounts payable includes \$3,715 in 2022 and \$3,831 in 2021 for the construction of utility plant.

The accompanying notes are an integral part of these statements.

THE YORK WATER COMPANY

Notes to Interim Financial Statements (In thousands of dollars, except per share amounts)

1. Basis of Presentation

The interim financial statements are unaudited but, in the opinion of management, reflect all adjustments, consisting of only normal recurring accruals, necessary for a fair presentation of results for such periods. Because the financial statements cover an interim period, they do not include all disclosures and notes normally provided in annual financial statements, and therefore, should be read in conjunction with the financial statements and notes thereto contained in the Company's Annual Report on Form 10-K for the year ended December 31, 2021.

Operating results for the three months ended March 31, 2022 are not necessarily indicative of the results that may be expected for the year ending December 31, 2022. Additionally, based on the duration and severity of the novel coronavirus ("COVID-19") pandemic, the Company is uncertain of the ultimate impact it could have on the business.

2. Accounts Receivable and Contract Assets

Accounts receivable and contract assets are summarized in the following table:

	<u>As of</u> <u>Mar. 31, 2022</u>	<u>As of</u> <u>Dec. 31, 2021</u>	<u>Change</u>
Accounts receivable – customers	\$4,829	\$5,034	\$(205)
Other receivables	457	455	2
	<u>5,286</u>	<u>5,489</u>	<u>(203)</u>
Less: allowance for doubtful accounts	<u>(852)</u>	<u>(855)</u>	<u>3</u>
Accounts receivable, net	<u>\$4,434</u>	<u>\$4,634</u>	<u>\$(200)</u>
Unbilled revenue	<u>\$3,044</u>	<u>\$2,784</u>	<u>\$260</u>

Differences in timing of revenue recognition, billings, and cash collections result in receivables and contract assets. Generally, billing occurs subsequent to revenue recognition, resulting in a contract asset reported as unbilled revenue on the balance sheet. The Company does not receive advances or deposits from customers before revenue is recognized so no contract liabilities are reported. Accounts receivable are recorded when the right to consideration becomes unconditional and are presented separately on the balance sheet. The changes in accounts receivable – customers and in unbilled revenue were primarily due to normal timing difference between performance and the customer's payments.

3. Common Stock and Earnings Per Share

Net income of \$3,859 and \$3,705 for the three months ended March 31, 2022 and 2021, respectively, is used to calculate both basic and diluted earnings per share. Basic earnings per share is based on the weighted average number of common shares outstanding. Diluted earnings per share is based on the weighted average number of common shares outstanding plus potentially dilutive shares. The dilutive effect of employee stock-based compensation is included in the computation of diluted earnings per share and is calculated using the treasury stock method and expected proceeds upon exercise or issuance of the stock-based compensation.

The following table summarizes the shares used in computing basic and diluted earnings per share.

	Three Months Ended March 31	
	2022	2021
Weighted average common shares, basic	13,105,674	13,055,871
Effect of dilutive securities:		
Employee stock-based compensation	<u>2,756</u>	<u>2,690</u>
Weighted average common shares, diluted	<u>13,108,430</u>	<u>13,058,561</u>

On March 11, 2013, the Board of Directors, or the Board, authorized a share repurchase program granting the Company authority to repurchase up to 1,200,000 shares of the Company's common stock from time to time. The stock repurchase program has no specific end date and the Company may repurchase shares in the open market or through privately negotiated transactions. The Company may suspend or discontinue the repurchase program at any time. No shares were repurchased during the three months ended March 31, 2022 and 2021. As of March 31, 2022, 618,004 shares remain authorized for repurchase.

4. Debt

For the three months ended March 31, 2022, the Company did not enter into any new long-term debt arrangements or modify its outstanding long-term debt, which is summarized in the table below.

	As of Mar. 31, 2022	As of Dec. 31, 2021
8.43% Senior Notes, Series D, due 2022	\$7,500	\$7,500
Variable Rate Pennsylvania Economic Development Financing Authority Exempt Facilities Revenue Refunding Bonds, Series 2008A, due 2029	12,000	12,000
3.00% Pennsylvania Economic Development Financing Authority Exempt Facilities Revenue Refunding Bonds, Series A of 2019, due 2036	10,500	10,500
3.10% Pennsylvania Economic Development Financing Authority Exempt Facilities Revenue Refunding Bonds, Series B of 2019, due 2038	14,870	14,870
3.23% Senior Notes, due 2040	15,000	15,000
4.00% - 4.50% York County Industrial Development Authority Exempt Facilities Revenue Bonds, Series 2015, due 2029 - 2045	10,000	10,000
4.54% Senior Notes, due 2049	20,000	20,000
3.24% Senior Notes, due 2050	30,000	30,000
Committed Line of Credit, due September 2023	<u>34,406</u>	<u>29,320</u>
Total long-term debt	154,276	149,190
Less discount on issuance of long-term debt	(167)	(169)
Less unamortized debt issuance costs	(2,610)	(2,652)
Less current maturities	<u>(7,500)</u>	<u>(7,500)</u>
Long-term portion	<u>\$143,999</u>	<u>\$138,869</u>

5. Interest Rate Swap Agreement

The Company is exposed to certain risks relating to its ongoing business operations. The primary risk managed by using derivative instruments is interest rate risk. The Company utilizes an interest rate swap agreement to effectively convert the Company's \$12,000 variable-rate debt issue to a fixed rate. Interest rate swaps are contracts in which a series of interest rate cash flows are exchanged over a prescribed period. The notional amount on which the interest payments are based (\$12,000) is not exchanged. The interest rate swap provides that the Company pays the counterparty a fixed interest rate of 3.16% on the notional amount of \$12,000. In exchange, the counterparty pays the Company a variable interest rate based on 59% of the U.S. Dollar one-month LIBOR rate on the notional amount. The intent is for the variable rate received from the swap counterparty to approximate the variable rate the Company pays to bondholders on its variable rate debt issue, resulting in a fixed rate being paid to the swap counterparty and reducing the Company's interest rate risk. The Company's net payment rate on the swap was 2.90% and 2.95% for the three months ended March 31, 2022 and 2021, respectively.

The interest rate swap agreement is classified as a financial derivative used for non-trading activities. The accounting standards regarding accounting for derivatives and hedging activities require companies to recognize all derivative instruments as either assets or liabilities at fair value on the balance sheet. In accordance with the standards, the interest rate swap is recorded on the balance sheet in other deferred credits at fair value (see Note 6).

The Company uses regulatory accounting treatment rather than hedge accounting to defer the unrealized gains and losses on its interest rate swap. These unrealized gains and losses are recorded as a regulatory asset. Based on current ratemaking treatment, the Company expects the unrealized gains and losses to be recognized in rates as a component of interest expense as the swap settlements occur. Swap settlements are recorded in the income statement with the hedged item as interest expense. Swap settlements resulted in the reclassification from regulatory assets to interest expense of \$90 and \$91 for the three months ended March 31, 2022 and 2021, respectively. The overall swap result was a gain of \$494 and \$431 for the three months ended March 31, 2022 and 2021, respectively. The Company expects to reclassify \$246 from regulatory assets to interest expense as a result of swap settlements over the next 12 months.

The interest rate swap agreement contains provisions that require the Company to maintain a credit rating of at least BBB- with Standard & Poor's. If the Company's rating were to fall below this rating, it would be in violation of these provisions, and the counterparty to the derivative could request immediate payment if the derivative was in a liability position. On October 8, 2021, Standard & Poor's affirmed the Company's credit rating at A-, with a stable outlook and adequate liquidity. The Company's interest rate swap was in a liability position as of March 31, 2022. If a violation due to credit rating, or some other default provision, were triggered on March 31, 2022, the Company would have been required to pay the counterparty approximately \$1,523.

The interest rate swap will expire on October 1, 2029. Other than the interest rate swap, the Company has no other derivative instruments.

6. Fair Value of Financial Instruments

The accounting standards regarding fair value measurements establish a fair value hierarchy which indicates the extent to which inputs used in measuring fair value are observable in the market. Level 1 inputs include quoted prices for identical instruments and are the most observable. Level 2 inputs include quoted prices for similar assets and observable inputs such as interest rates, commodity rates and yield curves. Level 3 inputs are not observable in the market and include management's own judgments about the assumptions market participants would use in pricing the asset or liability.

The Company has recorded its interest rate swap liability at fair value in accordance with the standards. The liability is recorded under the caption “Other deferred credits” on the balance sheet. The table below illustrates the fair value of the interest rate swap as of the end of the reporting period.

<u>Description</u>	<u>March 31, 2022</u>	<u>Fair Value Measurements at Reporting Date Using Significant Other Observable Inputs (Level 2)</u>
Interest Rate Swap	\$1,500	\$1,500

Fair values are measured as the present value of all expected future cash flows based on the LIBOR-based swap yield curve as of the date of the valuation. These inputs to this calculation are deemed to be Level 2 inputs. The balance sheet carrying value reflects the Company's credit quality as of March 31, 2022. The rate used in discounting all prospective cash flows anticipated to be made under this swap reflects a representation of the yield to maturity for 30-year debt on utilities rated A- as of March 31, 2022. The use of the Company's credit rating resulted in a reduction in the fair value of the swap liability of \$23 as of March 31, 2022. The fair value of the swap reflecting the Company's credit quality as of December 31, 2021 is shown in the table below.

<u>Description</u>	<u>December 31, 2021</u>	<u>Fair Value Measurements at Reporting Date Using Significant Other Observable Inputs (Level 2)</u>
Interest Rate Swap	\$2,086	\$2,086

The carrying amount of current assets and liabilities that are considered financial instruments approximates fair value as of the dates presented. The Company's total long-term debt, with a carrying value of \$154,276 at March 31, 2022, and \$149,190 at December 31, 2021, had an estimated fair value of approximately \$155,000 and \$168,000, respectively. The estimated fair value of debt was calculated using a discounted cash flow technique that incorporates a market interest yield curve with adjustments for duration and risk profile. These inputs to this calculation are deemed to be Level 2 inputs. The Company recognized its credit rating in determining the yield curve and did not factor in third-party credit enhancements including the letter of credit on the 2008 Pennsylvania Economic Development Financing Authority Series A issue.

Customers' advances for construction and note receivable had carrying values at March 31, 2022 of \$13,161 and \$255, respectively. At December 31, 2021, customers' advances for construction and note receivable had carrying values of \$12,820 and \$255, respectively. The relative fair values of these amounts cannot be accurately estimated since the timing of future payment streams is dependent upon several factors, including new customer connections, customer consumption levels and future rate increases.

7. Commitments

The Company has committed to capital expenditures of approximately \$39,205 to armor and replace the spillway of the Lake Williams dam, all of which remains to be incurred as of March 31, 2022. The Company may make additional commitments for this project in the future.

The Company entered into a consent order agreement with the Pennsylvania Department of Environmental Protection in December 2016 after the Company determined it exceeded the action level for lead as established by the Lead and Copper Rule, or LCR, issued by the U.S. Environmental Protection Agency. The Company did not have an exceedance in any subsequent compliance test. Under the agreement, the Company successfully completed its commitment to exceed the LCR replacement schedule by replacing all the known company-owned lead service lines within four years from the agreement. Any additional company-owned lead service lines that are discovered will be replaced and included in utility plant but are not expected to have a material impact on the financial position of the Company.

The Company was granted approval by the Pennsylvania Public Utility Commission, or PPUC, to modify its tariff to include the cost of the annual replacement of up to 400 lead customer-owned service lines over nine years from the agreement. The tariff modification allows the Company to replace customer-owned service lines at its own initial cost. The Company will record the costs as a regulatory asset to be recovered in future base rates to customers, over a four-year period. The cost for the customer-owned lead service line replacements was approximately \$1,401 and \$1,351 through March 31, 2022 and December 31, 2021, respectively, and is included as a regulatory asset. Based on its experience, the Company estimates that lead customer-owned service lines replacements will cost \$1,450. This estimate is subject to adjustment as more facts become available.

8. Revenue

The following table shows the Company's revenues disaggregated by service and customer type.

	Three Months Ended March 31	
	2022	2021
Water utility service:		
Residential	\$8,447	\$8,145
Commercial and industrial	3,588	3,310
Fire protection	836	806
Wastewater utility service:		
Residential	929	471
Commercial and industrial	109	79
Billing and revenue collection services	130	119
Collection services	59	-
Other revenue	14	10
Total Revenue from Contracts with Customers	14,112	12,940
Rents from regulated property	128	141
Total Operating Revenue	\$14,240	\$13,081

Utility Service

The Company provides utility service as a distinct and single performance obligation to each of its water and wastewater customers. The transaction price is detailed in the tariff pursuant to an order by the PPUC and made publicly available. There is no variable consideration and no free service, special rates, or subnormal charges to any customer. Due to the fact that the contract includes a single performance obligation, no judgment is required to allocate the transaction price. The performance obligation is satisfied over time through the continuous provision of utility service through a stand-ready obligation to perform and the transfer of water or the collection of wastewater through a series of distinct transactions that are identical in nature and have the same pattern of transfer to the customer. The Company uses an output method to recognize the utility service revenue over time. The stand-ready obligation is recognized through the passage of time in the form of a fixed charge and the transfer of water or the collection of wastewater is recognized at a per unit rate based on the actual or estimated flow through the meter. Each customer is invoiced every month and the invoice is due within twenty days. The utility service has no returns or warranties associated with it. No revenue is recognized from performance obligations satisfied in prior periods and no performance obligations remain unsatisfied as of the end of the reporting period. A contract asset for unbilled revenue is recognized for the passage of time and the actual or estimated usage from the latest meter reading to the end of the accounting period. The methodology is standardized and consistently applied to reduce bias and the need for judgment.

Billing and Revenue Collection Service

The Company provides billing and revenue collection service as distinct performance obligations to two municipalities within the service territory of the Company. The municipalities provide wastewater service to their residents and the Company acts as the billing and revenue collection agent for the municipalities. The transaction price is a fixed amount per bill prepared as established in the contract. There is no variable consideration. Due to the fact that both the billing performance obligation and the revenue collection performance obligation are materially complete by the end of the reporting period, the Company does not allocate the transaction price between the two performance obligations. The performance obligations are satisfied at a point in time when the bills are sent as the municipalities receive all the benefits and bears all of the risk of non-collection at that time. Each municipality is invoiced when the bills are complete and the invoice is due within thirty days. The billing and revenue collection service has no returns or warranties associated with it. No revenue is recognized from performance obligations satisfied in prior periods and no performance obligations remain unsatisfied as of the end of the reporting period.

Collection Service

The Company provides collection service as a distinct and single performance obligation to several municipalities within the service territory of the Company. The municipalities provide wastewater service to their residents. If those residents are delinquent in paying for their wastewater service, the municipalities request that the Company post for and shut off the supply of water to the premises of those residents. When the resident is no longer delinquent, the Company will restore water service to the premises. The transaction price for each posting, each shut off, and each restoration is a fixed amount as established in the contract. There is no variable consideration. Due to the fact that the contract includes a single performance obligation, no judgment is required to allocate the transaction price. The performance obligation is satisfied at a point in time when the posting, shut off, or restoration is completed as the municipalities receive all the benefits in the form of payment or no longer providing wastewater service. Each municipality is invoiced periodically for the posting, shut offs, and restorations that have been completed since the last billing and the invoice is due within thirty days. The collection service has no returns or warranties associated with it. No revenue is recognized from performance obligations satisfied in prior periods and no performance obligations remain unsatisfied as of the end of the reporting period. A contract asset for unbilled revenue is recognized for postings, shut offs, and restorations that have been completed from the last billing to the end of the accounting period.

Service Line Protection Plan

The Company provides service line protection as a distinct and single performance obligation to current water customers that choose to participate. The transaction price is detailed in the plan's terms and conditions and made publicly available. There is no variable consideration. Due to the fact that the contract includes a single performance obligation, no judgment is required to allocate the transaction price. The performance obligation is satisfied over time through the continuous provision of service line protection through a stand-ready obligation to perform. The Company uses an output method to recognize the service line protection revenue over time. The stand-ready obligation is recognized through the passage of time. A customer has a choice to prepay for an entire year or to pay in advance each month. The service line protection plan has no returns or extended warranties associated with it. No revenue is recognized from performance obligations satisfied in prior periods and no material performance obligations remain unsatisfied as of the end of the reporting period.

9. Rate Matters

From time to time, the Company files applications for rate increases with the PPUC and is granted rate relief as a result of such requests. Most recently, the PPUC authorized an increase in rates effective March 1, 2019. The company anticipates that it will file a rate increase request in 2022.

The PPUC permits water utilities to collect a distribution system improvement charge, or DSIC. The DSIC allows the Company to add a charge to customers' bills for qualified replacement costs of certain infrastructure without submitting a rate filing. This surcharge mechanism typically adjusts periodically based on additional qualified capital expenditures completed or anticipated in a future period. The DSIC is capped at 5% of base rates and is reset to zero when new base rates that reflect the costs of those additions become effective or when a utility's earnings exceed a regulatory benchmark. The Company's earnings are currently below the regulatory benchmark allowing the Company to collect DSIC. The DSIC provided revenues of \$404 and \$0 for the three months ended March 31, 2022 and 2021, respectively.

10. Pensions

Components of Net Periodic Pension Cost

	Three Months Ended March 31	
	2022	2021
Service cost	\$256	\$271
Interest cost	334	302
Expected return on plan assets	(1,055)	(913)
Amortization of actuarial loss	-	121
Amortization of prior service cost	(3)	(3)
Rate-regulated adjustment	1,043	797
Net periodic pension expense	<u>\$575</u>	<u>\$575</u>

Pension service cost is recorded in operating expenses. All other components of net periodic pension cost are recorded as other pension costs in other income (expenses).

Employer Contributions

The Company previously disclosed in its financial statements for the year ended December 31, 2021 that it expected to contribute \$2,300 to its pension plans in 2022. For the three months ended March 31, 2022, contributions of \$575 have been made. The Company expects to contribute the remaining \$1,725 during the final three quarters of 2022.

11. Stock-Based Compensation

On May 2, 2016, the Company's stockholders approved The York Water Company Long-Term Incentive Plan, or LTIP. The LTIP was adopted to provide the incentive of long-term stock-based awards to officers, directors, and key employees. The LTIP provides for the granting of nonqualified stock options, incentive stock options, stock appreciation rights, performance restricted stock grants and units, restricted stock grants and units, and unrestricted stock grants. A maximum of 100,000 shares of common stock may be issued under the LTIP over the ten-year life of the plan. The maximum number of shares of common stock subject to awards that may be granted to any participant in any one calendar year is 2,000. Shares of common stock issued under the LTIP may be treasury shares or authorized but unissued shares. The LTIP will be administered by the Compensation Committee of the Board, or the full Board, provided that the full Board will administer the LTIP as it relates to awards to non-employee directors of the Company. The Company filed a registration statement with the Securities and Exchange Commission on May 11, 2016 covering the offering of stock under the LTIP. The LTIP was effective on July 1, 2016.

The restricted stock awards provide the grantee with the rights of a shareholder, including the right to receive dividends and to vote such shares, but not the right to sell or otherwise transfer the shares during the restriction period. As a result, the awards are included in common shares outstanding on the balance sheet. Restricted stock awards result in compensation expense valued at the fair market value of the stock on the date of the grant and are amortized ratably over the restriction period.

No long-term stock-based awards were granted under the LTIP during the three months ended March 31, 2022. No previously issued restricted stock awards vested or were forfeited during the three months ended March 31, 2022. For the three months ended March 31, 2022 and 2021, the statement of income includes \$45 and \$28 of stock-based compensation, respectively, and related recognized tax benefits of \$13 and \$8, respectively. Total stock-based compensation related to nonvested awards not yet recognized is \$413 which will be recognized over the remaining three year vesting period.

12. Income Taxes

Under the Internal Revenue Service tangible property regulations, or TPR, the Company is permitted to deduct the costs of certain asset improvements that were previously being capitalized and depreciated for tax purposes as an expense on its income tax return. This ongoing deduction results in a reduction in the effective income tax rate, a net reduction in income tax expense, and a reduction in the amount of income taxes currently payable. It also results in increases to deferred tax liabilities and regulatory assets representing the appropriate book and tax basis difference on capital additions.

The Company's effective tax rate was (6.4)% and 7.3% for the three months ended March 31, 2022 and 2021, respectively. The lower effective tax rate is primarily due to higher deductions from the TPR. The effective tax rate will vary depending on the level of eligible asset improvements expensed for tax purposes under TPR each period.

13. Subsequent Event

On April 5, 2022, the Company closed an underwritten public offering of 975,600 shares of its common stock, with an offering price of \$41 per share. On April 7, 2022, the Company closed on the full exercise of the underwriter's option to purchase an additional 146,340 shares of its common stock at the same price. Janney Montgomery Scott LLC was the underwriter in the offering. The Company received net proceeds in the offering, after deducting offering expenses and underwriters' discounts and commissions, of approximately \$44,000. The net proceeds were used to repay the Company's borrowings under its line of credit agreement incurred to fund capital expenditures and acquisitions, and for general corporate purposes. The proceeds and new shares issued have not been reflected in the financial statements for the period ended March 31, 2022.

Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations.
(In thousands of dollars, except per share amounts)

Forward-looking Statements

Certain statements contained in this report on Form 10-Q constitute “forward-looking statements” within the meaning of Section 21E of the Securities Exchange Act of 1934 and Section 27A of the Securities Act of 1933. Words such as "may," "should," "believe," "anticipate," "estimate," "expect," "intend," "plan" and similar expressions are intended to identify forward-looking statements. These forward-looking statements include certain information relating to the Company’s business strategy; statements including, but not limited to:

- the amount and timing of rate changes and other regulatory matters including the recovery of costs recorded as regulatory assets;
- expected profitability and results of operations;
- trends;
- goals, priorities and plans for, and cost of, growth and expansion;
- strategic initiatives;
- availability of water supply;
- water usage by customers; and
- the ability to pay dividends on common stock and the rate of those dividends.

The forward-looking statements in this report reflect what the Company currently anticipates will happen. What actually happens could differ materially from what it currently anticipates will happen. The Company does not intend to make a public announcement when forward-looking statements in this report are no longer accurate, whether as a result of new information, what actually happens in the future or for any other reason. Important matters that may affect what will actually happen include, but are not limited to:

- changes in weather, including drought conditions or extended periods of heavy rainfall;
- natural disasters, including pandemics such as the current outbreak of the novel strain of coronavirus known as “COVID-19” and the effectiveness of the Company’s pandemic plans;
- levels of rate relief granted;
- the level of commercial and industrial business activity within the Company's service territory;
- construction of new housing within the Company's service territory and increases in population;
- changes in government policies or regulations, including the tax code;
- the ability to obtain permits for expansion projects;
- material changes in demand from customers, including the impact of conservation efforts which may reduce the demand of customers for water;
- changes in economic and business conditions, including interest rates;
- loss of customers;
- changes in, or unanticipated, capital requirements;
- the impact of acquisitions;
- changes in accounting pronouncements;
- changes in the Company’s credit rating or the market price of its common stock; and
- the ability to obtain financing.

General Information

The primary business of the Company is to impound, purify to meet or exceed safe drinking water standards and distribute water. The Company also owns and operates three wastewater collection systems and five wastewater collection and treatment systems. The Company operates within its franchised water and wastewater territory, which covers portions of 51 municipalities within three counties in south-central Pennsylvania. The Company is regulated by the Pennsylvania Public Utility Commission, or PPUC, for both water and wastewater in the areas of billing, payment procedures, dispute processing, terminations, service territory, debt and equity financing and rate setting. The Company must obtain PPUC approval before changing any practices associated with the aforementioned areas.

Water service is supplied through the Company's own distribution system. The Company obtains the bulk of its water supply from both the South Branch and East Branch of the Codorus Creek, which together have an average daily flow of 73.0 million gallons. This combined watershed area is approximately 117 square miles. The Company has two reservoirs, Lake Williams and Lake Redman, which together hold up to approximately 2.2 billion gallons of water. The Company supplements its reservoirs with a 15-mile pipeline from the Susquehanna River to Lake Redman which provides access to an additional supply of 12.0 million gallons of untreated water per day. The Company also owns nine wells which are capable of providing a safe yield of approximately 597,000 gallons per day to supply water to the customers of its satellite systems in Adams County. As of March 31, 2022, the Company's average daily availability was 35.6 million gallons, and average daily consumption was approximately 19.9 million gallons. The Company's service territory had an estimated population of 204,000 as of December 31, 2021. Industry within the Company's service territory is diversified, manufacturing such items as fixtures and furniture, electrical machinery, food products, paper, ordnance units, textile products, air conditioning systems, laundry detergent, barbells, and motorcycles.

The Company's water business is somewhat dependent on weather conditions, particularly the amount and timing of rainfall. Revenues are particularly vulnerable to weather conditions in the summer months. Prolonged periods of hot and dry weather generally cause increased water usage for watering lawns, washing cars, and keeping golf courses and sports fields irrigated. Conversely, prolonged periods of dry weather could lead to drought restrictions from governmental authorities. Despite the Company's adequate water supply, customers may be required to cut back water usage under such drought restrictions which would negatively impact revenues. The Company has addressed some of this vulnerability by instituting minimum customer charges which are intended to cover fixed costs of operations under all likely weather conditions.

The Company's business does not require large amounts of working capital and is not dependent on any single customer or a very few customers for a material portion of its business. Increases in revenues are generally dependent on the Company's ability to obtain rate increases from the PPUC in a timely manner and in adequate amounts and to increase volumes of water sold through increased consumption and increases in the number of customers served. The Company continuously looks for water and wastewater acquisition and expansion opportunities both within and outside its current service territory as well as additional opportunities to enter into bulk water contracts with municipalities and other entities to supply water.

The Company has agreements with several municipalities to provide sewer billing and collection services. The Company also has a service line protection program on a targeted basis in order to further diversify its business. Under this optional program, customers pay a fixed monthly fee, and the Company will repair or replace damaged customer service lines, as needed, subject to an annual maximum dollar amount. The Company continues to review and consider opportunities to expand both initiatives.

Impact of COVID-19

On March 11, 2020, the World Health Organization characterized an outbreak of a novel strain of coronavirus (“COVID-19”) as a pandemic. The Company has taken steps, consistent with directions from federal, state, and local authorities, to mitigate known risks with the health and safety of its employees and customers as its first priority.

The Company is an essential, life-sustaining business and has continued normal operations. Although most restrictions have been lifted, the Company continues to monitor guidance from federal, state, and local authorities. Any new restrictions are not expected to materially impede the Company’s ability to complete its planned capital expenditures or acquisitions. The Company has not experienced any material supply chain disruptions. The Company has been informed of longer lead times for some items, although this does not impact daily operating supplies. The Company maintains an adequate inventory of critical repair parts which are available as needed. The Company continues to maintain relationships with its vendors to identify issues in a timely manner while also seeking out additional vendor relationships to diversify its supply chain. The Company has addressed the longer lead times by placing orders proactively with its vendors to align with current lead times. If the delays increase materially or if certain materials and supplies become unavailable, the Company may re-prioritize some of its capital projects or experience higher operating expenses or capital costs. The Company believes it has sufficient liquidity and access to the capital markets if needed.

To date, there has been no material impact on the Company’s workforce, operations, financial performance, liquidity, or supply chain as a result of COVID-19. However, the ultimate duration and severity of the pandemic or its effects on the economy, the capital and credit markets, or the Company’s workforce, customers, and suppliers, as well as governmental and regulatory responses, are uncertain.

Results of Operations

Three Months Ended March 31, 2022 Compared
With Three Months Ended March 31, 2021

Net income for the first quarter of 2022 was \$3,859, an increase of \$154, or 4.2%, from net income of \$3,705 for the same period of 2021. The primary contributing factors to the increase were higher operating revenues and lower income taxes, which were partially offset by higher expenses.

Operating revenues for the first quarter of 2022 increased \$1,159, or 8.9%, from \$13,081 for the three months ended March 31, 2021 to \$14,240 for the corresponding 2022 period. The increase was primarily due to growth in the customer base and revenues from the distribution system improvement charge, or DSIC, allowed by the PPUC of \$404. The average number of wastewater customers served in 2022 increased as compared to 2021 by 2,171 customers, from 3,295 to 5,466 customers, primarily due to the Company beginning to operate the West Manheim Township wastewater collection system on January 3, 2022. The average number of water customers served in 2022 increased as compared to 2021 by 586 customers, from 69,409 to 69,995 customers. Total per capita consumption for 2022 was approximately 1.9% higher than the same period of last year. For the remainder of the year, the Company expects revenues to increase due to an increase in the number of water and wastewater customers from acquisitions and growth within the Company’s service territory, the DSIC, and higher summer demand. The duration and severity of the COVID-19 pandemic including any resulting economic slowdown or changes in consumption patterns could impact results. Other regulatory actions and weather patterns could also impact results.

Operating expenses for the first quarter of 2022 increased \$1,215, or 15.7%, from \$7,727 for the first quarter of 2021 to \$8,942 for the corresponding 2022 period. The increase was primarily due to higher expenses of approximately \$306 for depreciation, \$300 for wastewater treatment, \$199 for distribution system maintenance, \$141 for wages, and \$101 for outside services. Other expenses increased by a net of \$168. For the remainder of the year, the Company expects depreciation expense to continue to rise due to additional investment in utility plant, and other expenses to increase at a moderate rate as costs to treat water and wastewater, and to maintain and extend the distribution system, continue to rise.

Interest on debt for the first quarter of 2022 increased \$83, or 6.8%, from \$1,214 for the first quarter of 2021 to \$1,297 for the corresponding 2022 period. The increase was primarily due to an increase in long-term debt outstanding. The average debt outstanding under the lines of credit was \$32,524 for the first quarter of 2022 and \$6,821 for the first quarter of 2021. The weighted average interest rate on the lines of credit was 1.30% for the quarters ended March 31, 2022 and 2021. Interest expense for the remainder of the year is expected to decrease after the line of credit was repaid upon the completion of the underwritten common stock offering in April 2022.

Allowance for funds used during construction increased \$33, from \$262 in the first quarter of 2021 to \$295 in the corresponding 2022 period due to a higher volume of eligible construction. Allowance for funds used during construction for the remainder of the year is expected to increase based on a projected increase in the amount of eligible construction.

Other income (expenses), net for the first quarter of 2022 reflects increased expenses of \$248 as compared to the same period of 2021. Higher charitable contributions of approximately \$260 were the primary reason for the increase. Other expenses decreased by a net of \$12. For the remainder of the year, other income (expenses) will be largely determined by the change in market returns and discount rates for retirement programs and related assets.

Income taxes for the first quarter of 2022 decreased \$523, or 179.1%, compared to the same period of 2021 primarily due to higher deductions from the Internal Revenue Service, or IRS, tangible property regulations, or TPR. The Company's effective tax rate was (6.4)% for the first quarter of 2022 and 7.3% for the first quarter of 2021. The Company's effective tax rate for the remainder of 2022 will largely be determined by the level of eligible asset improvements expensed for tax purposes under TPR each period.

Rate Matters

See Note 9 to the financial statements included herein for a discussion of rate matters.

Effective April 1, 2022, the Company's tariff included a distribution system improvement charge on revenues of 4.15%.

The Company expects to file a rate increase request in 2022.

Acquisitions and Growth

On April 28, 2022, the Company signed an agreement to purchase the water assets and wastewater collection and treatment assets of Conewago Industrial Park Water & Sewer Company in Donegal Township, Lancaster County, Pennsylvania. Completion of the acquisition is contingent upon receiving approval from all required regulatory authorities. Closing is expected in the first quarter of 2023 at which time the Company will add approximately 30 commercial and industrial water and wastewater customers.

On July 30, 2021, the Company signed an agreement to purchase the water assets of Scott Water Company in Greene Township, Franklin County, Pennsylvania. Completion of the acquisition is contingent upon receiving approval from all required regulatory authorities. Closing is expected in 2022 at which time the Company will add approximately 25 water customers.

On April 22, 2021, the Company signed an agreement to purchase the water assets and wastewater collection and treatment assets jointly owned by Letterkenny Industrial Development Authority and Franklin County General Authority in Letterkenny and Greene Townships, Franklin County, Pennsylvania. Completion of the acquisition is contingent upon receiving approval from all required regulatory authorities. Closing is expected in 2022 at which time the Company will add approximately 90 water and wastewater customers.

On May 27, 2020, the Company signed an agreement to purchase the water assets and wastewater collection and treatment assets of Country View Manor Community, LLC in Washington Township, York County, Pennsylvania. Completion of the acquisition is contingent upon receiving approval from all required regulatory authorities. Closing is expected in 2022 at which time the Company will add approximately 50 water and wastewater customers.

On October 8, 2013, the Company signed an agreement to purchase the wastewater collection and treatment assets of SYC WWTP, L.P. in Shrewsbury and Springfield Townships, York County, Pennsylvania. On July 1, 2020, the Company signed an agreement to purchase the Albright Trailer Park water assets and wastewater collection assets of R.T. Barclay, Inc. in Springfield Township, York County, Pennsylvania. Completion of the acquisitions is contingent upon receiving approval from all required regulatory authorities. Closing is expected in 2022, at which time the Company will add approximately 90 combined wastewater customers and approximately 60 water customers through an interconnection with its current water distribution system. The wastewater customers of the Albright Trailer Park are currently served by SYC WWTP, L.P. and the water customers are currently served by the Company, each through a single customer connection to the park.

In total, these acquisitions are expected to be immaterial to Company results. The Company is also pursuing other bulk water contracts and acquisitions in and around its service territory to help offset any further declines in per capita water consumption and to grow its business.

On May 10, 2017, the Company signed an emergency interconnect agreement with Dallastown-Yoe Water Authority. The effectiveness of this agreement is contingent upon receiving approval from all required regulatory authorities. Approval is expected to be granted in 2022 at which time the Company will begin construction of a water main extension to a single point of interconnection and either supply a minimum agreed upon amount of water to the authority, receive a payment in lieu of water, or provide water during an emergency, at current tariff rates.

Capital Expenditures

For the three months ended March 31, 2022, the Company invested \$7,504 in construction expenditures for routine items and wastewater treatment plant construction as well as various replacements and improvements to infrastructure. The Company was able to fund construction expenditures using internally-generated funds, line of credit borrowings, proceeds from its stock purchase plans and customer advances and contributions from developers, municipalities, customers, or builders.

The Company anticipates construction expenditures for the remainder of 2022 of approximately \$35,300 exclusive of any potential acquisitions not yet approved. In addition to routine transmission and distribution projects, a portion of the anticipated expenditures will be for armoring and replacing the spillway of the Lake Williams dam, additional main extensions, and various replacements and improvements to infrastructure. The Company intends to use primarily internally-generated funds for its anticipated construction and fund the remainder through cash generated from the underwritten common stock offering, line of credit borrowings, proceeds from its stock purchase plans and customer advances and contributions. Customer advances and contributions are expected to account for between 5% and 10% of funding requirements during the remainder of 2022. The Company believes it will have adequate credit facilities and access to the capital markets, if necessary, to fund anticipated capital and acquisition expenditures in the remainder of 2022.

Liquidity and Capital Resources

Cash

The Company manages its cash through a cash management account that is directly connected to its line of credit. Excess cash generated automatically pays down outstanding borrowings under the line of credit arrangement. If there are no outstanding borrowings, the cash is used as an earnings credit to reduce banking fees. Likewise, if additional funds are needed beyond what is generated internally for payroll, to pay suppliers, to fund capital expenditures, or to pay debt service, funds are automatically borrowed under the line of credit. As of March 31, 2022, the Company borrowed \$34,406 on its line of credit and incurred a cash overdraft on its cash management account of \$593, which was recorded in accounts payable. Upon completion of the underwritten common stock offering in April 2022, the Company repaid its line of credit and generated a cash balance with the remaining portion of the proceeds. The Company expects the cash balance to be fully utilized in 2022, after which the cash management facility connected to the line of credit is expected to provide the necessary liquidity and funding for the Company's operations, capital expenditures, and acquisitions for the foreseeable future.

Accounts Receivable

The accounts receivable balance tends to follow the change in revenues but is also affected by the timeliness of payments by customers and the level of the reserve for doubtful accounts. Accounts receivable – customers for the three months ended March 31, 2022 were consistent with the end of 2021. A reserve is maintained at a level considered adequate to provide for losses that can be reasonably anticipated based on inactive accounts with outstanding balances. Management periodically evaluates the adequacy of the reserve based on past experience, agings of the receivables, adverse situations that may affect a customer's ability to pay, current economic conditions, and other relevant factors. During 2022, management's assessment included consideration of the COVID-19 pandemic along with past trends during times of economic instability and regulations from the PPUC regarding customer collections, including the aging of balances in payment agreements, and determined its allowance for doubtful accounts should remain elevated compared to historical norms. If the status of these factors deteriorates, the Company may incur additional expenses for uncollectible accounts and experience a reduction in its internally-generated funds.

Internally-generated Funds

The amount of internally-generated funds available for operations and construction depends on the Company's ability to obtain timely and adequate rate relief, changes in regulations including taxes, customers' water usage, weather conditions, customer growth and controlled expenses. During the first three months of 2022, the Company generated \$5,333 internally from operations as compared to the \$6,597 it generated during the first three months of 2021. The decrease was primarily due to the prior year decrease in accounts receivable – customers due to a strengthening in the timeliness of payments not repeated in the current year.

Common Stock

On April 5, 2022, the Company closed an underwritten public offering of 975,600 shares of its common stock, with an offering price of \$41 per share. On April 7, 2022, the Company closed on the full exercise of the underwriter's option to purchase an additional 146,340 shares of its common stock at the same price. Janney Montgomery Scott LLC was the underwriter in the offering. The Company received net proceeds in the offering, after deducting offering expenses and underwriters' discounts and commissions, of approximately \$44,000. The net proceeds were used to repay the Company's borrowings under its line of credit agreement incurred to fund capital expenditures and acquisitions, and for general corporate purposes.

Common stockholders' equity as a percent of the total capitalization was 50.0% as of March 31, 2022, compared with 50.6% as of December 31, 2021. Based on the equity percentage falling to fifty percent, the Company completed the underwritten common stock offering, increasing equity as a percentage of total capitalization. It is the Company's general intent to target a ratio between fifty and fifty-four percent.

The Company has the ability to issue approximately \$4,000 of additional shares of its common stock or debt securities remaining under an effective "shelf" Registration Statement on Form S-3 on file with the Securities and Exchange Commission subject to market conditions at the time of any such offering.

Credit Line

Historically, the Company has borrowed under its line of credit before refinancing with long-term debt or equity capital. As of March 31, 2022, the Company maintained an unsecured line of credit in the amount of \$50,000 at an interest rate of LIBOR plus 1.05% with an unused commitment fee and an interest rate floor. The Company had \$34,406 in outstanding borrowings under its line of credit as of March 31, 2022. The interest rate on the line of credit borrowings as of March 31, 2022 was 1.30%. Upon completion of the underwritten common stock offering in April 2022, the Company repaid its line of credit. The Company expects to extend the maturity for this line of credit into 2024 under similar terms and conditions.

The Company has taken steps to manage the risk of reduced credit availability. It has established a committed line of credit with a 2-year revolving maturity that cannot be called on demand. There is no guarantee that the Company will be able to obtain sufficient lines of credit with favorable terms in the future. If the Company is unable to obtain sufficient lines of credit or to refinance its line of credit borrowings with long-term debt or equity when necessary, it may have to eliminate or postpone capital expenditures. Management believes the Company will have adequate capacity under its current line of credit to meet anticipated financing needs throughout 2022.

Long-term Debt

The Company's loan agreements contain various covenants and restrictions. Management believes it is currently in compliance with all of these restrictions. See Note 6 to the financial statements included in the Company's Annual Report on Form 10-K for the year ended December 31, 2021 for additional information regarding these restrictions.

The Company's total long-term debt as a percentage of the total capitalization, defined as total common stockholders' equity plus total long-term debt, was 50.0% as of March 31, 2022, compared with 49.4% as of December 31, 2021. Based on the debt percentage reaching fifty percent, the Company completed an underwritten common stock offering in April 2022 and repaid its line of credit, decreasing long-term debt as a percentage of total capitalization. A debt to total capitalization ratio between forty-six and fifty percent has historically been acceptable to the PPUC in rate filings.

The variable rate line of credit and the interest rate swap of the Company use the London Interbank Offering Rate ("LIBOR") as a benchmark for establishing the rates. The United Kingdom's Financial Conduct Authority (UK FCA), which regulates LIBOR, has previously announced that it intends to stop encouraging or compelling banks to submit rates for the calculation of LIBOR rates after 2021. On January 4, 2022, the UK FCA announced that certain dollar denominated LIBOR settings, including the 1-month setting used by the Company's variable line of credit and interest rate swap, would be calculated through June 30, 2023. This indicates that the continuation of LIBOR on the current basis is not guaranteed after that date and, based on the foregoing, it appears likely that LIBOR will be discontinued or modified. The Company's line of credit agreement explicitly states that another index may be used if LIBOR is discontinued or otherwise unavailable. The Company believes that it is implicit in its other agreements that a successor rate to LIBOR may be used. The Company is not yet aware what successor rate will be used and therefore cannot estimate the impact to the Company's financial position, results of operations and cash flows, but it could include an increase in the cost of the variable rate indebtedness.

Income Taxes, Deferred Income Taxes and Uncertain Tax Positions

Under the Internal Revenue Service TPR, the Company is permitted to deduct the costs of certain asset improvements that were previously being capitalized and depreciated for tax purposes as an expense on its income tax return. This ongoing deduction results in a reduction in the effective income tax rate, a net reduction in income tax expense, and a reduction in the amount of income taxes currently payable. It also results in increases to deferred tax liabilities and regulatory assets representing the appropriate book and tax basis difference on capital additions. The Company expects to continue to expense these asset improvements in the future.

The Company's effective tax rate will largely be determined by the level of eligible asset improvements expensed for tax purposes that would have been capitalized for tax purposes prior to the implementation of TPR.

The Company has a substantial deferred income tax asset primarily due to the excess accumulated deferred income taxes on accelerated depreciation from the 2017 Tax Act and the differences between the book and tax balances of the customers' advances for construction and contributions in aid of construction and deferred compensation plans. The Company does not believe a valuation allowance is required due to the expected generation of future taxable income during the periods in which those temporary differences become deductible.

The Company has seen an increase in its deferred income tax liability amounts primarily as a result of the accelerated depreciation deduction available for federal tax purposes which creates differences between book and tax depreciation expense. The Company expects this trend to continue as it makes significant investments in capital expenditures subject to accelerated depreciation or TPR.

The Company has determined there are no uncertain tax positions that require recognition as of March 31, 2022.

Credit Rating

On October 8, 2021, Standard & Poor's affirmed the Company's credit rating at A-, with a stable outlook and adequate liquidity. The Company's ability to maintain its credit rating depends, among other things, on adequate and timely rate relief, which it has been successful in obtaining, its ability to fund capital expenditures in a balanced manner using both debt and equity and its ability to generate cash flow. The Company's objectives are to continue to maximize its funds provided by operations and maintain a strong capital structure in order to be able to attract capital.

Physical and Cyber Security

The Company maintains security measures at its facilities, and collaborates with federal, state, and local authorities and industry trade associations regarding information on possible threats and security measures for water and wastewater utility operations. The costs incurred are expected to be recoverable in water and wastewater rates and are not expected to have a material impact on its business, financial condition, or results of operations.

The Company relies on information technology systems in connection with the operation of the business, especially with respect to customer service, billing, accounting, and in some cases, the monitoring and operation of treatment, storage, and pumping facilities. In addition, the Company relies on these systems to track utility assets and to manage maintenance and construction projects, materials and supplies, and human resource functions. The information technology systems may be vulnerable to damage or interruption from cyber security attacks or other cyber-related events, including, but not limited to, power loss, computer systems failures, internet, telecommunications or data network failures, physical and electronic loss of data, computer viruses, intentional security breaches, hacking, denial of service actions, misappropriation of data, and similar events. In some cases, administration of certain functions may be outsourced to third-party service providers that could also be targets of cyber security attacks. A loss of these systems, or major problems with the operation of these systems, could harm the business, financial condition, and results of operations of the Company through the loss or compromise of customer, financial, employee, or operational data, disruption of billing, collections or normal field service activities, disruption of electronic monitoring and control of operational systems, and delays in financial reporting and other normal management functions.

Possible impacts associated with a cyber security attack or other events may include remediation costs related to lost, stolen, or compromised data, repairs to data processing systems, increased cyber security protection costs, adverse effects on our compliance with regulatory and environmental laws and regulation, including standards for drinking water, litigation, and reputational damage.

The Company has implemented processes, procedures, and controls to prevent or limit the effect of these possible events, and maintains insurance to help defray costs associated with cyber security attacks. The Company has not experienced a material impact on business or operations from these attacks. Although the Company does not believe its systems are at a materially greater risk of cyber security attacks than other similar organizations and despite the implementation of robust security measures, the Company cannot provide assurance that the insurance will fully cover the costs of a cyber security event, and its robust security measures do not guarantee that reputation and financial results will not be adversely affected by such an incident.

Environmental Matters

The Company entered into a consent order agreement with the Pennsylvania Department of Environmental Protection in December 2016 after the Company determined it exceeded the action level for lead as established by the Lead and Copper Rule, or LCR, issued by the U.S. Environmental Protection Agency. The Company did not have an exceedance in any subsequent compliance test. Under the agreement, the Company successfully completed its commitment to exceed the LCR replacement schedule by replacing all the known company-owned lead service lines within four years from the agreement. Any additional company-owned lead service lines that are discovered will be replaced and included in utility plant but are not expected to have a material impact on the financial position of the Company.

The Company was granted approval by the Pennsylvania Public Utility Commission, or PPUC, to modify its tariff to include the cost of the annual replacement of up to 400 lead customer-owned service lines over nine years from the agreement. The tariff modification allows the Company to replace customer-owned service lines at its own initial cost. The Company will record the costs as a regulatory asset to be recovered in future base rates to customers, over a four-year period. The cost for the customer-owned lead service line replacements was approximately \$1,401 and \$1,351 through March 31, 2022 and December 31, 2021, respectively, and is included as a regulatory asset. Based on its experience, the Company estimates that lead customer-owned service lines replacements will cost \$1,450. This estimate is subject to adjustment as more facts become available.

Critical Accounting Estimates

The methods, estimates, and judgments the Company used in applying its accounting policies have a significant impact on the results reported in its financial statements. The Company's accounting policies require management to make subjective judgments because of the need to make estimates of matters that are inherently uncertain. The Company's most critical accounting estimates include regulatory assets and liabilities, revenue recognition, accounting for its pension plans, and income taxes. There has been no significant change in accounting estimates or the method of estimation during the quarter ended March 31, 2022.

Off-Balance Sheet Arrangements

The Company does not use off-balance sheet transactions, arrangements or obligations that may have a material current or future effect on financial condition, results of operations, liquidity, capital expenditures, capital resources or significant components of revenues or expenses. The Company does not use securitization of receivables or unconsolidated entities. For risk management purposes, the Company uses a derivative financial instrument, an interest rate swap agreement discussed in Note 5 to the financial statements included herein. The Company does not engage in trading or other risk management activities, does not use other derivative financial instruments for any purpose, has no guarantees and does not have material transactions involving related parties.

Item 3. Quantitative and Qualitative Disclosures About Market Risk.

Not applicable.

Item 4. Controls and Procedures.

Evaluation of Disclosure Controls and Procedures

The Company's management, with the participation of the Company's President and Chief Executive Officer and Chief Financial Officer, evaluated the effectiveness of the Company's disclosure controls and procedures as of the end of the period covered by this report. Based upon this evaluation, the Company's President and Chief Executive Officer along with the Chief Financial Officer concluded that the Company's disclosure controls and procedures as of the end of the period covered by this report are effective such that the information required to be disclosed by the Company in reports filed under the Securities Exchange Act of 1934, as amended, is (i) recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms and (ii) accumulated and communicated to the Company's management, including the President and Chief Executive Officer and Chief Financial Officer, as appropriate to allow timely decisions regarding disclosure. A controls system cannot provide absolute assurance, however, that the objectives of the controls system are met, and no evaluation of controls can provide absolute assurance that all control issues and instances of fraud, if any, within a company have been detected.

No change in the Company's internal control over financial reporting occurred during the Company's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the Company's internal control over financial reporting.

PART II - OTHER INFORMATION

Item 6. Exhibits.

<u>Exhibit No.</u>	<u>Description</u>
<u>3</u>	<u>Amended and Restated Articles of Incorporation. Incorporated herein by reference to Exhibit 3.1 of the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on May 4, 2010.</u>
<u>3.1</u>	<u>Amended and Restated By-Laws. Incorporated herein by reference to Exhibit 3.1 of the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on January 26, 2012.</u>
31.1	Certification of Chief Executive Officer, pursuant to Rule 13a-14(a)/15d-14(a) under the Securities Exchange Act of 1934.
31.2	Certification of Chief Financial Officer, pursuant to Rule 13a-14(a)/15d-14(a) under the Securities Exchange Act of 1934.
32.1	Certification of Chief Executive Officer, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
32.2	Certification of Chief Financial Officer, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
101.INS	Inline XBRL Instance Document (the instance document does not appear in the Interactive Data File because its XBRL tags are embedded within the Inline XBRL document)
101.SCH	Inline XBRL Taxonomy Extension Schema
101.CAL	Inline XBRL Taxonomy Extension Calculation Linkbase
101.DEF	Inline XBRL Taxonomy Extension Definition Linkbase
101.LAB	Inline XBRL Taxonomy Extension Label Linkbase
101.PRE	Inline XBRL Taxonomy Extension Presentation Linkbase
104	Cover Page Interactive Data File (formatted as inline XBRL and contained in Exhibit 101)

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

THE YORK WATER COMPANY

Date: May 3, 2022

/s/ Joseph T. Hand
Joseph T. Hand
Principal Executive Officer

Date: May 3, 2022

/s/ Matthew E. Poff
Matthew E. Poff
Principal Financial and Accounting Officer

**EXHIBIT 31.1
CERTIFICATIONS**

I, Joseph T. Hand, certify that:

1. I have reviewed this quarterly report on Form 10-Q of The York Water Company;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent function):
 - a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: May 3, 2022

/s/ Joseph T. Hand
Joseph T. Hand
President and CEO

**EXHIBIT 31.2
CERTIFICATIONS**

I, Matthew E. Poff, certify that:

1. I have reviewed this quarterly report on Form 10-Q of The York Water Company;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent function):
 - a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: May 3, 2022

/s/ Matthew E. Poff
Matthew E. Poff
Chief Financial Officer

EXHIBIT 32.1

**CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

In connection with the Quarterly Report of The York Water Company (the "Company") on Form 10-Q for the period ending March 31, 2022 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Joseph T. Hand, Chief Executive Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to my knowledge:

- (1) The Report fully complies with the requirements of Section 13(a) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a)); and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

THE YORK WATER COMPANY

Date: May 3, 2022

/s/ Joseph T. Hand
Joseph T. Hand
Chief Executive Officer

EXHIBIT 32.2

**CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

In connection with the Quarterly Report of The York Water Company (the “Company”) on Form 10-Q for the period ending March 31, 2022 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Matthew E. Poff, Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to my knowledge:

- (1) The Report fully complies with the requirements of Section 13(a) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a)); and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

THE YORK WATER COMPANY

Date: May 3, 2022

/s/ Matthew E. Poff
Matthew E. Poff
Chief Financial Officer

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN BALANCE SHEETS

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

16. Supply copies of the company's balance sheets for each month/quarter for the last two years.

Response: A copy of the Company's monthly balance sheets for each month of the last two years is attached.

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>	
	<i>Jan-2020</i>	<i>Jan-2019</i>	<i>Dec-2019</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	
ASSETS				
UTILITY PLANT:				
01	UTILITY PLANT, at original cost	398,717,868	378,044,344	398,065,431
02	Less-reserve for depreciation	<u>(85,523,501)</u>	<u>(79,111,409)</u>	<u>(84,841,439)</u>
03		313,194,367	298,932,935	313,223,992
OTHER PHYSICAL PROPERTY:				
04	Less-reserve for depreciation	<u>766,730</u>	<u>712,301</u>	<u>769,052</u>
		766,730	712,301	769,052
CURRENT ASSETS:				
05	Cash and cash equivalents	92,660	12,406,430	(1,381,894)
06	Accounts receivable, less reserves	4,367,734	4,009,240	4,421,122
07	Unbilled revenues	2,278,509	2,476,519	2,275,776
08	Materials and supplies, at cost	966,563	934,169	1,006,802
09	Prepaid expenses	<u>1,395,301</u>	<u>1,191,915</u>	<u>1,131,476</u>
10		9,100,767	21,018,273	7,453,282
OTHER LONG-TERM ASSETS:				
11	Notes receivable	255,481	255,481	255,481
12	Deferred regulatory assets	34,138,728	32,347,009	34,189,222
13	Other long-term assets	<u>5,717,091</u>	<u>3,660,220</u>	<u>5,744,774</u>
14		<u>40,111,300</u>	<u>36,262,710</u>	<u>40,189,477</u>
15	TOTAL ASSETS	<u><u>363,173,164</u></u>	<u><u>356,926,219</u></u>	<u><u>361,635,803</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>	
	<i>Jan-2020</i>	<i>Jan-2019</i>	<i>Dec-2019</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	
CAPITALIZATION AND LIABILITIES				
CAPITALIZATION:				
16	Common stock	84,025,280	81,348,304	83,976,595
17	Unappropriated retained earnings	47,863,061	42,647,159	35,806,757
18	Net income	<u>1,007,160</u>	<u>737,270</u>	<u>14,402,064</u>
		132,895,501	124,732,733	134,185,416
19	Long-term debt	<u>96,122,071</u>	<u>106,655,702</u>	<u>94,534,576</u>
20		229,017,572	231,388,435	228,719,992
CURRENT LIABILITIES:				
21	Short-term borrowings	0	1,000,000	0
22	Current portion of long-term debt	6,500,000	26,155	6,500,000
23	Accounts payable	2,344,662	1,746,032	2,105,957
24	Dividends payable	2,345,414	2,243,324	2,095,968
25	Accrued taxes	9,714	564,308	(533,888)
26	Accrued interest	780,666	1,321,073	914,168
27	Other accrued expenses	<u>2,009,908</u>	<u>3,731,644</u>	<u>2,180,465</u>
28		13,990,364	10,632,536	13,262,670
DEFERRED CREDITS:				
29	Customers' advances for construction	8,391,039	6,849,239	7,843,765
30	Contributions in aid of construction	40,028,607	39,725,069	40,028,607
31	Deferred income taxes	40,440,349	36,937,545	40,425,610
32	Deferred regulatory liabilities	24,752,460	24,674,421	24,789,532
33	Deferred employee benefits	4,326,767	4,920,830	4,317,937
34	Other deferred credits	<u>2,226,006</u>	<u>1,798,144</u>	<u>2,247,690</u>
35		120,165,228	114,905,248	119,653,141
36	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>363,173,164</u></u>	<u><u>356,926,219</u></u>	<u><u>361,635,803</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Feb-2020</i>	<i>Feb-2019</i>	<i>Dec-2019</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
ASSETS			
UTILITY PLANT:			
01	UTILITY PLANT, at original cost	400,430,691	379,339,190
02	Less-reserve for depreciation	<u>(86,094,439)</u>	<u>(79,744,997)</u>
03		314,336,252	299,594,193
			<u>313,223,992</u>
OTHER PHYSICAL PROPERTY:			
04	Less-reserve for depreciation	<u>764,407</u>	<u>710,329</u>
		764,407	710,329
			<u>769,052</u>
CURRENT ASSETS:			
05	Cash and cash equivalents	(976,083)	(1,586,220)
06	Accounts receivable, less reserves	4,068,042	4,371,261
07	Unbilled revenues	2,426,615	2,041,050
08	Materials and supplies, at cost	1,046,792	1,032,158
09	Prepaid expenses	<u>1,303,410</u>	<u>1,114,970</u>
10		7,868,776	6,973,219
			<u>7,453,282</u>
OTHER LONG-TERM ASSETS:			
11	Notes receivable	255,481	255,481
12	Deferred regulatory assets	33,950,332	32,339,018
13	Other long-term assets	<u>5,717,316</u>	<u>3,661,911</u>
14		39,923,129	36,256,410
15	TOTAL ASSETS	<u><u>362,892,564</u></u>	<u><u>343,534,151</u></u>
			<u><u>361,635,803</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Feb-2020</i>	<i>Feb-2019</i>	<i>Dec-2019</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
CAPITALIZATION AND LIABILITIES			
CAPITALIZATION:			
16	Common stock	84,094,635	81,389,559
17	Unappropriated retained earnings	47,862,861	42,646,978
18	Net income	2,159,351	1,393,094
		<u>134,116,847</u>	<u>125,429,631</u>
19	Long-term debt	94,702,588	93,668,044
20		<u>228,819,435</u>	<u>228,719,992</u>
CURRENT LIABILITIES:			
21	Short-term borrowings	0	0
22	Current portion of long-term debt	6,500,000	22,428
23	Accounts payable	1,882,982	1,676,850
24	Dividends payable	2,345,614	2,243,505
25	Accrued taxes	260,298	467,316
26	Accrued interest	1,103,379	1,092,411
27	Other accrued expenses	1,817,342	3,891,898
28		<u>13,909,615</u>	<u>9,394,408</u>
DEFERRED CREDITS:			
29	Customers' advances for construction	8,453,471	6,855,133
30	Contributions in aid of construction	40,033,007	39,727,269
31	Deferred income taxes	40,426,256	36,918,240
32	Deferred regulatory liabilities	24,715,388	24,639,173
33	Deferred employee benefits	4,332,103	5,120,659
34	Other deferred credits	2,203,289	1,781,594
35		<u>120,163,514</u>	<u>115,042,068</u>
36	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>362,892,564</u></u>	<u><u>343,534,151</u></u>
		<u><u>119,653,141</u></u>	<u><u>361,635,803</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i> <i>Mar-2020</i> <i>(1)</i>	<i>YTD-Actual</i> <i>Mar-2019</i> <i>(2)</i>	<i>YTD-Actual</i> <i>Dec-2019</i> <i>(3)</i>	
ASSETS				
UTILITY PLANT:				
01	UTILITY PLANT, at original cost	403,354,037	381,197,494	398,065,431
02	Less-reserve for depreciation	<u>(86,409,348)</u>	<u>(80,067,773)</u>	<u>(84,841,439)</u>
03		316,944,689	301,129,721	313,223,992
OTHER PHYSICAL PROPERTY:				
04	Less-reserve for depreciation	<u>762,085</u>	<u>708,356</u>	<u>769,052</u>
		762,085	708,356	769,052
CURRENT ASSETS:				
05	Cash and cash equivalents	(760,591)	(526,762)	(1,381,894)
06	Accounts receivable, less reserves	4,875,182	4,114,473	4,421,122
07	Unbilled revenues	2,692,943	2,155,229	2,275,776
08	Materials and supplies, at cost	1,077,990	1,039,995	1,006,802
09	Prepaid expenses	<u>1,274,336</u>	<u>1,339,245</u>	<u>1,131,476</u>
10		9,159,860	8,122,180	7,453,282
OTHER LONG-TERM ASSETS:				
11	Notes receivable	255,481	255,481	255,481
12	Deferred regulatory assets	34,906,457	32,320,613	34,189,222
13	Other long-term assets	<u>6,347,441</u>	<u>3,701,935</u>	<u>5,744,774</u>
14		<u>41,509,379</u>	<u>36,278,029</u>	<u>40,189,477</u>
15	TOTAL ASSETS	<u><u>368,376,013</u></u>	<u><u>346,238,286</u></u>	<u><u>361,635,803</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Mar-2020</i>	<i>Mar-2019</i>	<i>Dec-2019</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
CAPITALIZATION AND LIABILITIES			
CAPITALIZATION:			
16	Common stock	84,424,262	81,702,610
17	Unappropriated retained earnings	47,862,861	42,646,978
18	Net income	<u>4,002,006</u>	<u>2,813,320</u>
		136,289,129	127,162,908
19	Long-term debt	<u>94,884,194</u>	<u>94,089,086</u>
20		231,173,323	228,719,992
CURRENT LIABILITIES:			
21	Short-term borrowings	0	0
22	Current portion of long-term debt	6,500,000	18,698
23	Accounts payable	3,198,737	2,199,185
24	Dividends payable	2,101,303	2,002,506
25	Accrued taxes	99,053	655,954
26	Accrued interest	1,122,383	1,409,296
27	Other accrued expenses	<u>1,922,012</u>	<u>3,602,606</u>
28		14,943,488	13,262,670
DEFERRED CREDITS:			
29	Customers' advances for construction	9,197,468	7,213,849
30	Contributions in aid of construction	40,037,407	39,727,269
31	Deferred income taxes	40,616,275	37,201,996
32	Deferred regulatory liabilities	25,219,501	24,744,652
33	Deferred employee benefits	4,293,780	4,200,405
34	Other deferred credits	<u>2,894,771</u>	<u>2,009,876</u>
35		122,259,202	115,098,047
36	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>368,376,013</u></u>	<u><u>346,238,286</u></u>
			<u><u>361,635,803</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i> <i>Apr-2020</i> <i>(1)</i>	<i>YTD-Actual</i> <i>Apr-2019</i> <i>(2)</i>	<i>YTD-Actual</i> <i>Dec-2019</i> <i>(3)</i>	
ASSETS				
UTILITY PLANT:				
01	UTILITY PLANT, at original cost	404,496,457	381,831,965	398,065,431
02	Less-reserve for depreciation	<u>(86,995,786)</u>	<u>(80,711,272)</u>	<u>(84,841,439)</u>
03		317,500,671	301,120,693	313,223,992
OTHER PHYSICAL PROPERTY:				
04	Less-reserve for depreciation	<u>759,762</u>	<u>706,384</u>	<u>769,052</u>
		759,762	706,384	769,052
CURRENT ASSETS:				
05	Cash and cash equivalents	(379,735)	(220,457)	(1,381,894)
06	Accounts receivable, less reserves	4,306,292	3,882,381	4,421,122
07	Unbilled revenues	2,745,697	2,353,962	2,275,776
08	Materials and supplies, at cost	1,157,743	1,074,291	1,006,802
09	Prepaid expenses	<u>1,336,386</u>	<u>1,372,600</u>	<u>1,131,476</u>
10		9,166,383	8,462,777	7,453,282
OTHER LONG-TERM ASSETS:				
11	Notes receivable	255,481	255,481	255,481
12	Deferred regulatory assets	34,724,760	32,142,678	34,189,222
13	Other long-term assets	<u>6,369,550</u>	<u>3,681,923</u>	<u>5,744,774</u>
14		<u>41,349,791</u>	<u>36,080,082</u>	<u>40,189,477</u>
15	TOTAL ASSETS	<u><u>368,776,607</u></u>	<u><u>346,369,936</u></u>	<u><u>361,635,803</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Apr-2020</i>	<i>Apr-2019</i>	<i>Dec-2019</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
CAPITALIZATION AND LIABILITIES			
CAPITALIZATION:			
16	Common stock	84,478,715	81,749,298
17	Unappropriated retained earnings	47,862,862	42,646,978
18	Net income	<u>5,215,614</u>	<u>3,867,906</u>
		137,557,191	128,264,182
19	Long-term debt	<u>96,114,029</u>	<u>95,895,763</u>
20		233,671,220	228,719,992
CURRENT LIABILITIES:			
21	Current portion of long-term debt	6,500,000	14,964
22	Accounts payable	2,638,506	2,183,220
23	Dividends payable	0	0
24	Accrued taxes	549,850	153,669
25	Accrued interest	1,029,097	1,150,417
26	Other accrued expenses	<u>1,949,617</u>	<u>3,553,167</u>
27		12,667,070	7,055,437
DEFERRED CREDITS:			
28	Customers' advances for construction	9,461,538	7,268,842
29	Contributions in aid of construction	40,037,407	39,727,269
30	Deferred income taxes	40,592,307	37,235,499
31	Deferred regulatory liabilities	25,182,429	24,708,055
32	Deferred employee benefits	4,295,402	4,222,246
33	Other deferred credits	<u>2,869,234</u>	<u>1,992,643</u>
34		<u>122,438,317</u>	<u>115,154,554</u>
35	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>368,776,607</u></u>	<u><u>346,369,936</u></u>
		<u><u>119,653,141</u></u>	<u><u>361,635,803</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i> <i>May-2020</i> <i>(1)</i>	<i>YTD-Actual</i> <i>May-2019</i> <i>(2)</i>	<i>YTD-Actual</i> <i>Dec-2019</i> <i>(3)</i>	
ASSETS				
UTILITY PLANT:				
01	UTILITY PLANT, at original cost	405,251,868	383,597,244	398,065,431
02	Less-reserve for depreciation	<u>(87,534,305)</u>	<u>(81,292,321)</u>	<u>(84,841,439)</u>
03		317,717,563	302,304,923	313,223,992
OTHER PHYSICAL PROPERTY:				
04	Less-reserve for depreciation	<u>757,440</u>	<u>704,411</u>	<u>769,052</u>
		757,440	704,411	769,052
CURRENT ASSETS:				
05	Cash and cash equivalents	(6,645)	(332,519)	(1,381,894)
06	Accounts receivable, less reserves	4,118,835	4,225,353	4,421,122
07	Unbilled revenues	2,976,143	2,323,640	2,275,776
08	Materials and supplies, at cost	1,033,904	975,481	1,006,802
09	Prepaid expenses	<u>1,554,964</u>	<u>1,557,469</u>	<u>1,131,476</u>
10		9,677,201	8,749,424	7,453,282
OTHER LONG-TERM ASSETS:				
11	Notes receivable	255,481	255,481	255,481
12	Deferred regulatory assets	34,463,239	32,176,396	34,189,222
13	Other long-term assets	<u>6,423,514</u>	<u>3,696,761</u>	<u>5,744,774</u>
14		<u>41,142,234</u>	<u>36,128,638</u>	<u>40,189,477</u>
15	TOTAL ASSETS	<u><u>369,294,438</u></u>	<u><u>347,887,396</u></u>	<u><u>361,635,803</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>	
	<i>May-2020</i>	<i>May-2019</i>	<i>Dec-2019</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	
CAPITALIZATION AND LIABILITIES				
CAPITALIZATION:				
16	Common stock	84,544,903	81,850,761	83,976,595
17	Unappropriated retained earnings	45,515,775	40,400,207	35,806,757
18	Net income	<u>6,682,248</u>	<u>4,821,379</u>	<u>14,402,064</u>
		136,742,926	127,072,347	134,185,416
19	Long-term debt	<u>95,464,323</u>	<u>95,620,545</u>	<u>94,534,576</u>
20		232,207,249	222,692,892	228,719,992
CURRENT LIABILITIES:				
21	Current portion of long-term debt	6,500,000	11,228	6,500,000
22	Accounts payable	2,101,016	2,098,565	2,105,957
23	Dividends payable	2,347,432	2,246,771	2,095,968
24	Accrued taxes	703,735	629,738	(533,888)
25	Accrued interest	1,085,501	1,130,005	914,168
26	Other accrued expenses	<u>1,966,498</u>	<u>3,297,527</u>	<u>2,180,465</u>
27		14,704,182	9,413,834	13,262,670
DEFERRED CREDITS:				
28	Customers' advances for construction	9,428,742	7,832,734	7,843,765
29	Contributions in aid of construction	40,037,407	39,751,468	40,028,607
30	Deferred income taxes	40,628,928	37,301,555	40,425,610
31	Deferred regulatory liabilities	25,145,357	24,671,459	24,789,532
32	Deferred employee benefits	4,299,877	4,247,523	4,317,937
33	Other deferred credits	<u>2,842,696</u>	<u>1,975,931</u>	<u>2,247,690</u>
34		<u>122,383,007</u>	<u>115,780,670</u>	<u>119,653,141</u>
35	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>369,294,438</u></u>	<u><u>347,887,396</u></u>	<u><u>361,635,803</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i> <i>Jun-2020</i> <i>(1)</i>	<i>YTD-Actual</i> <i>Jun-2019</i> <i>(2)</i>	<i>YTD-Actual</i> <i>Dec-2019</i> <i>(3)</i>	
ASSETS				
UTILITY PLANT:				
01	UTILITY PLANT, at original cost	409,731,497	386,610,600	398,065,431
02	Less-reserve for depreciation	<u>(87,970,558)</u>	<u>(81,594,955)</u>	<u>(84,841,439)</u>
03		321,760,939	305,015,645	313,223,992
OTHER PHYSICAL PROPERTY:				
04	Less-reserve for depreciation	<u>755,117</u>	<u>702,439</u>	<u>769,052</u>
		755,117	702,439	769,052
CURRENT ASSETS:				
05	Cash and cash equivalents	(51,368)	(1,427,943)	(1,381,894)
06	Accounts receivable, less reserves	4,970,378	4,475,485	4,421,122
07	Unbilled revenues	2,687,273	2,273,500	2,275,776
08	Materials and supplies, at cost	1,058,278	980,993	1,006,802
09	Prepaid expenses	<u>1,496,994</u>	<u>1,420,899</u>	<u>1,131,476</u>
10		10,161,555	7,722,934	7,453,282
OTHER LONG-TERM ASSETS:				
11	Notes receivable	255,481	255,481	255,481
12	Deferred regulatory assets	35,179,563	32,660,006	34,189,222
13	Other long-term assets	<u>7,016,687</u>	<u>3,945,422</u>	<u>5,744,774</u>
14		<u>42,451,731</u>	<u>36,860,909</u>	<u>40,189,477</u>
15	TOTAL ASSETS	<u><u>375,129,342</u></u>	<u><u>350,301,927</u></u>	<u><u>361,635,803</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Jun-2020</i>	<i>Jun-2019</i>	<i>Dec-2019</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
CAPITALIZATION AND LIABILITIES			
CAPITALIZATION:			
16	Common stock	84,871,708	82,183,112
17	Unappropriated retained earnings	45,515,609	40,399,976
18	Net income	8,184,117	6,530,466
		<u>138,571,434</u>	<u>129,113,554</u>
19	Long-term debt	96,574,703	96,085,011
20		<u>235,146,137</u>	<u>228,719,992</u>
CURRENT LIABILITIES:			
21	Current portion of long-term debt	6,500,000	7,489
22	Accounts payable	4,010,175	2,798,467
23	Dividends payable	2,108,622	2,006,064
24	Accrued taxes	739,118	(144,374)
25	Accrued interest	879,384	916,122
26	Other accrued expenses	1,997,954	3,073,722
27		<u>16,235,253</u>	<u>8,657,490</u>
DEFERRED CREDITS:			
28	Customers' advances for construction	9,616,443	7,934,130
29	Contributions in aid of construction	40,037,407	39,751,468
30	Deferred income taxes	41,411,147	37,747,232
31	Deferred regulatory liabilities	25,264,562	24,938,638
32	Deferred employee benefits	4,417,603	3,874,498
33	Other deferred credits	3,000,790	2,199,906
34		<u>123,747,952</u>	<u>116,445,872</u>
35	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>375,129,342</u></u>	<u><u>350,301,927</u></u>
		<u><u>119,653,141</u></u>	<u><u>361,635,803</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>	
	<i>Jul-2020</i>	<i>Jul-2019</i>	<i>Dec-2019</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	
ASSETS				
UTILITY PLANT:				
01	UTILITY PLANT, at original cost	410,459,216	387,227,237	398,065,431
02	Less-reserve for depreciation	<u>(88,556,259)</u>	<u>(82,205,095)</u>	<u>(84,841,439)</u>
03		321,902,957	305,022,142	313,223,992
OTHER PHYSICAL PROPERTY:				
04	Less-reserve for depreciation	<u>752,795</u>	<u>700,466</u>	<u>769,052</u>
		752,795	700,466	769,052
CURRENT ASSETS:				
05	Cash and cash equivalents	(555,574)	(76,674)	(1,381,894)
06	Accounts receivable, less reserves	4,695,123	4,143,424	4,421,122
07	Unbilled revenues	2,871,791	2,587,845	2,275,776
08	Materials and supplies, at cost	1,006,101	949,860	1,006,802
09	Prepaid expenses	<u>1,521,504</u>	<u>1,428,208</u>	<u>1,131,476</u>
10		9,538,945	9,032,663	7,453,282
OTHER LONG-TERM ASSETS:				
11	Notes receivable	255,481	255,481	255,481
12	Deferred regulatory assets	34,982,898	32,643,522	34,189,222
13	Other long-term assets	<u>7,141,572</u>	<u>3,913,970</u>	<u>5,744,774</u>
14		<u>42,379,951</u>	<u>36,812,973</u>	<u>40,189,477</u>
15	TOTAL ASSETS	<u><u>374,574,648</u></u>	<u><u>351,568,244</u></u>	<u><u>361,635,803</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Jul-2020</i>	<i>Jul-2019</i>	<i>Dec-2019</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
CAPITALIZATION AND LIABILITIES			
CAPITALIZATION:			
16	Common stock	84,912,823	82,237,270
17	Unappropriated retained earnings	45,515,609	40,399,976
18	Net income	<u>9,787,067</u>	<u>7,895,324</u>
		140,215,499	134,185,416
19	Long-term debt	<u>97,829,529</u>	<u>98,388,187</u>
20		238,045,028	228,719,992
CURRENT LIABILITIES:			
21	Current portion of long-term debt	6,500,000	3,746
22	Accounts payable	3,298,307	2,126,633
23	Dividends payable	0	0
24	Accrued taxes	190,483	289,735
25	Accrued interest	749,117	776,206
26	Other accrued expenses	<u>1,944,665</u>	<u>2,869,719</u>
27		12,682,572	6,066,039
DEFERRED CREDITS:			
28	Customers' advances for construction	9,753,185	8,013,108
29	Contributions in aid of construction	40,037,407	39,751,469
30	Deferred income taxes	41,434,969	37,845,283
31	Deferred regulatory liabilities	25,227,490	24,902,041
32	Deferred employee benefits	4,423,225	3,885,668
33	Other deferred credits	<u>2,970,772</u>	<u>2,183,879</u>
34		<u>123,847,048</u>	<u>116,581,448</u>
35	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>374,574,648</u></u>	<u><u>351,568,244</u></u>
			<u><u>361,635,803</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i> <i>Aug-2020</i> <i>(1)</i>	<i>YTD-Actual</i> <i>Aug-2019</i> <i>(2)</i>	<i>YTD-Actual</i> <i>Dec-2019</i> <i>(3)</i>	
ASSETS				
UTILITY PLANT:				
01	UTILITY PLANT, at original cost	413,134,532	391,432,379	398,065,431
02	Less-reserve for depreciation	<u>(89,183,097)</u>	<u>(82,687,405)</u>	<u>(84,841,439)</u>
03		323,951,435	308,744,974	313,223,992
OTHER PHYSICAL PROPERTY:				
04	Less-reserve for depreciation	<u>750,473</u>	<u>698,493</u>	<u>769,052</u>
		750,473	698,493	769,052
CURRENT ASSETS:				
05	Cash and cash equivalents	(1,188,311)	(2,359,251)	(1,381,894)
06	Accounts receivable, less reserves	5,046,475	4,351,350	4,421,122
07	Unbilled revenues	2,769,326	2,577,544	2,275,776
08	Materials and supplies, at cost	1,086,590	933,471	1,006,802
09	Prepaid expenses	<u>1,473,739</u>	<u>1,372,981</u>	<u>1,131,476</u>
10		9,187,819	6,876,095	7,453,282
OTHER LONG-TERM ASSETS:				
11	Notes receivable	255,374	255,481	255,481
12	Deferred regulatory assets	34,769,625	32,579,725	34,189,222
13	Other long-term assets	<u>7,208,428</u>	<u>3,925,337</u>	<u>5,744,774</u>
14		<u>42,233,427</u>	<u>36,760,543</u>	<u>40,189,477</u>
15	TOTAL ASSETS	<u><u>376,123,154</u></u>	<u><u>353,080,105</u></u>	<u><u>361,635,803</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Aug-2020</i>	<i>Aug-2019</i>	<i>Dec-2019</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
CAPITALIZATION AND LIABILITIES			
CAPITALIZATION:			
16	Common stock	84,966,913	82,293,319
17	Unappropriated retained earnings	43,166,555	38,151,126
18	Net income	<u>11,201,314</u>	<u>9,439,908</u>
		139,334,782	129,884,353
19	Long-term debt	<u>97,366,498</u>	<u>98,160,463</u>
20		236,701,280	228,044,816
			134,185,416
			<u>94,534,576</u>
			228,719,992
CURRENT LIABILITIES:			
21	Current portion of long-term debt	6,500,000	0
22	Accounts payable	2,821,981	1,942,239
23	Dividends payable	2,349,054	2,248,849
24	Accrued taxes	703,519	423,483
25	Accrued interest	1,071,847	1,091,247
26	Other accrued expenses	<u>2,026,918</u>	<u>2,757,853</u>
27		15,473,319	8,463,671
			6,500,000
			2,105,957
			2,095,968
			(533,888)
			914,168
			<u>2,180,465</u>
			13,262,670
DEFERRED CREDITS:			
28	Customers' advances for construction	9,790,854	7,935,778
29	Contributions in aid of construction	40,116,877	39,751,469
30	Deferred income taxes	41,484,997	37,957,841
31	Deferred regulatory liabilities	25,190,418	24,865,444
32	Deferred employee benefits	4,427,700	3,895,402
33	Other deferred credits	<u>2,937,709</u>	<u>2,165,684</u>
34		123,948,555	116,571,618
35	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>376,123,154</u></u>	<u><u>353,080,105</u></u>
			<u><u>119,653,141</u></u>
			<u><u>361,635,803</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i> <i>Sep-2020</i> <i>(1)</i>	<i>YTD-Actual</i> <i>Sep-2019</i> <i>(2)</i>	<i>YTD-Actual</i> <i>Dec-2019</i> <i>(3)</i>	
ASSETS				
UTILITY PLANT:				
01	UTILITY PLANT, at original cost	420,703,766	394,460,085	398,065,431
02	Less-reserve for depreciation	<u>(90,217,457)</u>	<u>(83,121,818)</u>	<u>(84,841,439)</u>
03		330,486,309	311,338,267	313,223,992
OTHER PHYSICAL PROPERTY:				
04	Less-reserve for depreciation	<u>748,150</u>	<u>696,521</u>	<u>769,052</u>
		748,150	696,521	769,052
CURRENT ASSETS:				
05	Cash and cash equivalents	10,901,358	(1,060,725)	(1,381,894)
06	Accounts receivable, less reserves	5,192,460	4,545,485	4,421,122
07	Unbilled revenues	2,800,469	2,394,084	2,275,776
08	Materials and supplies, at cost	1,158,186	1,022,010	1,006,802
09	Prepaid expenses	<u>1,679,304</u>	<u>1,442,086</u>	<u>1,131,476</u>
10		21,731,777	8,342,940	7,453,282
OTHER LONG-TERM ASSETS:				
11	Notes receivable	255,481	255,481	255,481
12	Deferred regulatory assets	35,619,158	33,763,817	34,189,222
13	Other long-term assets	<u>7,875,762</u>	<u>5,008,391</u>	<u>5,744,774</u>
14		<u>43,750,401</u>	<u>39,027,689</u>	<u>40,189,477</u>
15	TOTAL ASSETS	<u><u>396,716,637</u></u>	<u><u>359,405,417</u></u>	<u><u>361,635,803</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Sep-2020</i>	<i>Sep-2019</i>	<i>Dec-2019</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
CAPITALIZATION AND LIABILITIES			
CAPITALIZATION:			
16	Common stock	85,374,773	82,644,280
17	Unappropriated retained earnings	43,165,449	38,150,874
18	Net income	<u>12,887,525</u>	<u>11,013,129</u>
		141,427,747	134,185,416
19	Long-term debt	<u>116,828,710</u>	<u>94,212,045</u>
20		258,256,457	228,719,992
CURRENT LIABILITIES:			
21	Current portion of long-term debt	0	6,500,000
22	Accounts payable	6,813,478	3,724,918
23	Dividends payable	2,101,943	2,008,500
24	Accrued taxes	(46,831)	(493,833)
25	Accrued interest	1,068,467	1,079,251
26	Other accrued expenses	<u>1,977,222</u>	<u>2,585,699</u>
27		11,914,279	13,262,670
DEFERRED CREDITS:			
28	Customers' advances for construction	10,290,861	7,916,390
29	Contributions in aid of construction	41,141,177	39,751,469
30	Deferred income taxes	42,195,060	39,133,788
31	Deferred regulatory liabilities	25,454,864	24,835,237
32	Deferred employee benefits	4,544,604	3,908,605
33	Other deferred credits	<u>2,919,335</u>	<u>2,435,065</u>
34		<u>126,545,901</u>	<u>117,980,554</u>
35	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>396,716,637</u></u>	<u><u>359,405,417</u></u>
		<u><u>119,653,141</u></u>	<u><u>361,635,803</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Oct-2020</i>	<i>Oct-2019</i>	<i>Dec-2019</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
ASSETS			
UTILITY PLANT:			
01	UTILITY PLANT, at original cost	421,705,049	395,052,023
02	Less-reserve for depreciation	<u>(90,865,001)</u>	<u>(83,721,437)</u>
03		330,840,048	311,330,586
			<u>313,223,992</u>
OTHER PHYSICAL PROPERTY:			
04	Less-reserve for depreciation	<u>745,828</u>	<u>694,548</u>
		745,828	769,052
			<u>769,052</u>
CURRENT ASSETS:			
05	Cash and cash equivalents	8,977,672	(164,648)
06	Accounts receivable, less reserves	4,982,826	4,254,286
07	Unbilled revenues	2,995,168	2,405,829
08	Materials and supplies, at cost	1,131,849	996,351
09	Prepaid expenses	<u>1,679,279</u>	<u>1,338,346</u>
10		19,766,794	8,830,164
			<u>7,453,282</u>
OTHER LONG-TERM ASSETS:			
11	Notes receivable	255,481	255,481
12	Deferred regulatory assets	35,460,570	33,694,796
13	Other long-term assets	<u>7,963,142</u>	<u>4,551,388</u>
14		43,679,193	38,501,665
15	TOTAL ASSETS	<u><u>395,031,863</u></u>	<u><u>359,356,963</u></u>
			<u><u>361,635,803</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Oct-2020</i>	<i>Oct-2019</i>	<i>Dec-2019</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
CAPITALIZATION AND LIABILITIES			
CAPITALIZATION:			
16	Common stock	85,416,628	82,821,383
17	Unappropriated retained earnings	43,165,449	38,150,874
18	Net income	<u>14,420,560</u>	<u>12,288,915</u>
		143,002,637	134,185,416
19	Long-term debt	<u>116,843,391</u>	<u>96,379,051</u>
20		259,846,028	228,719,992
		229,640,223	228,719,992
CURRENT LIABILITIES:			
21	Current portion of long-term debt	0	6,500,000
22	Accounts payable	5,019,420	2,181,128
23	Dividends payable	0	132
24	Accrued taxes	244,904	(313,905)
25	Accrued interest	1,018,815	797,535
26	Other accrued expenses	<u>2,058,946</u>	<u>2,386,521</u>
27		8,342,085	13,262,670
		11,551,411	13,262,670
DEFERRED CREDITS:			
28	Customers' advances for construction	10,576,297	7,981,257
29	Contributions in aid of construction	41,171,977	39,751,469
30	Deferred income taxes	42,162,818	39,163,873
31	Deferred regulatory liabilities	25,417,792	24,798,641
32	Deferred employee benefits	4,625,734	4,052,969
33	Other deferred credits	<u>2,889,132</u>	<u>2,417,120</u>
34		<u>126,843,750</u>	<u>118,165,329</u>
35	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>395,031,863</u></u>	<u><u>359,356,963</u></u>
		361,635,803	361,635,803

The York Water Company
Balance Sheet

	<i>YTD-Actual</i> <i>Nov-2020</i> <i>(1)</i>	<i>YTD-Actual</i> <i>Nov-2019</i> <i>(2)</i>	<i>YTD-Actual</i> <i>Dec-2019</i> <i>(3)</i>	
ASSETS				
UTILITY PLANT:				
01	UTILITY PLANT, at original cost	425,326,081	396,174,022	398,065,431
02	Less-reserve for depreciation	<u>(91,337,891)</u>	<u>(84,355,582)</u>	<u>(84,841,439)</u>
03		333,988,190	311,818,440	313,223,992
OTHER PHYSICAL PROPERTY:				
04	Less-reserve for depreciation	<u>743,505</u>	<u>772,526</u>	<u>769,052</u>
		743,505	772,526	769,052
CURRENT ASSETS:				
05	Cash and cash equivalents	7,014,386	(481,575)	(1,381,894)
06	Accounts receivable, less reserves	5,003,209	4,457,677	4,421,122
07	Unbilled revenues	3,007,668	2,283,582	2,275,776
08	Materials and supplies, at cost	948,270	1,002,495	1,006,802
09	Prepaid expenses	<u>1,473,838</u>	<u>1,159,027</u>	<u>1,131,476</u>
10		17,447,371	8,421,206	7,453,282
OTHER LONG-TERM ASSETS:				
11	Notes receivable	255,481	255,481	255,481
12	Deferred regulatory assets	35,190,186	33,573,485	34,189,222
13	Other long-term assets	<u>8,092,280</u>	<u>4,555,929</u>	<u>5,744,774</u>
14		<u>43,537,947</u>	<u>38,384,895</u>	<u>40,189,477</u>
15	TOTAL ASSETS	<u><u>395,717,013</u></u>	<u><u>359,397,067</u></u>	<u><u>361,635,803</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Nov-2020</i>	<i>Nov-2019</i>	<i>Dec-2019</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
CAPITALIZATION AND LIABILITIES			
CAPITALIZATION:			
16	Common stock	85,513,367	83,645,529
17	Unappropriated retained earnings	40,719,535	35,806,877
18	Net income	<u>15,461,002</u>	<u>13,173,013</u>
		141,693,904	134,185,416
19	Long-term debt	<u>116,858,073</u>	<u>94,121,478</u>
20		258,551,977	228,719,992
CURRENT LIABILITIES:			
21	Current portion of long-term debt	0	6,500,000
22	Accounts payable	4,084,326	1,917,988
23	Dividends payable	2,445,913	2,343,997
24	Accrued taxes	505,686	(338,849)
25	Accrued interest	1,137,905	1,117,946
26	Other accrued expenses	<u>2,178,834</u>	<u>2,307,785</u>
27		10,352,664	13,848,867
DEFERRED CREDITS:			
28	Customers' advances for construction	10,549,784	8,134,103
29	Contributions in aid of construction	41,171,977	39,799,469
30	Deferred income taxes	42,149,989	39,513,382
31	Deferred regulatory liabilities	25,380,720	24,762,044
32	Deferred employee benefits	4,703,012	4,195,896
33	Other deferred credits	<u>2,856,890</u>	<u>2,396,409</u>
34		<u>126,812,372</u>	<u>118,801,303</u>
35	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>395,717,013</u></u>	<u><u>359,397,067</u></u>
		<u><u>119,653,141</u></u>	<u><u>361,635,803</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i> <i>Dec-2020</i> <i>(1)</i>	<i>YTD-Actual</i> <i>Dec-2019</i> <i>(2)</i>
ASSETS		
UTILITY PLANT:		
01 UTILITY PLANT, at original cost	434,962,972	398,065,431
02 Less-reserve for depreciation	<u>(91,339,847)</u>	<u>(84,841,439)</u>
03	343,623,125	313,223,992
OTHER PHYSICAL PROPERTY:		
04 Less-reserve for depreciation	<u>741,613</u>	<u>769,052</u>
	741,613	769,052
CURRENT ASSETS:		
05 Cash and cash equivalents	(1,261,786)	(1,381,894)
06 Accounts receivable, less reserves	5,183,518	4,421,122
07 Unbilled revenues	2,847,422	2,275,776
08 Materials and supplies, at cost	1,009,811	1,006,802
09 Prepaid expenses	1,526,323	1,131,476
10 Restricted cash	<u>5,000,000</u>	<u>0</u>
11	14,305,288	7,453,282
OTHER LONG-TERM ASSETS:		
12 Notes receivable	255,481	255,481
13 Deferred regulatory assets	39,868,086	34,189,222
14 Other long-term assets	<u>6,194,038</u>	<u>5,744,774</u>
15	<u>46,317,605</u>	<u>40,189,477</u>
16 TOTAL ASSETS	<u><u>404,987,631</u></u>	<u><u>361,635,803</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	
	<i>Dec-2020</i>	<i>Dec-2019</i>	
	<i>(1)</i>	<i>(2)</i>	
CAPITALIZATION AND LIABILITIES			
CAPITALIZATION:			
17	Common stock	85,935,349	83,976,595
18	Unappropriated retained earnings	40,719,086	35,806,757
19	Net income	16,597,712	14,402,064
		143,252,147	134,185,416
20	Long-term debt	123,572,451	94,534,576
21		266,824,598	228,719,992
CURRENT LIABILITIES:			
22	Current portion of long-term debt	0	6,500,000
23	Accounts payable	5,315,889	2,105,957
24	Dividends payable	2,191,863	2,095,968
25	Accrued taxes	(547,972)	(533,888)
26	Accrued interest	958,986	914,168
27	Other accrued expenses	2,129,713	2,180,465
28		10,048,479	13,262,670
DEFERRED CREDITS:			
29	Customers' advances for construction	10,326,167	7,843,765
30	Contributions in aid of construction	41,307,361	40,028,607
31	Deferred income taxes	43,537,937	40,425,610
32	Deferred regulatory liabilities	25,418,480	24,789,532
33	Deferred employee benefits	4,793,148	4,317,937
34	Other deferred credits	2,731,461	2,247,690
35		128,114,554	119,653,141
36	TOTAL CAPITALIZATION AND LIABILITIES	404,987,631	361,635,803

The York Water Company
Balance Sheet

	<i>YTD-Actual</i> <i>Jan-2021</i> <i>(1)</i>	<i>YTD-Actual</i> <i>Jan-2020</i> <i>(2)</i>	<i>YTD-Actual</i> <i>Dec-2020</i> <i>(2)</i>	
ASSETS				
UTILITY PLANT:				
01	UTILITY PLANT, at original cost	435,936,867	398,718,214	434,962,972
02	Less-reserve for depreciation	<u>(92,048,953)</u>	<u>(85,523,501)</u>	<u>(91,339,847)</u>
03		343,887,914	313,194,713	343,623,125
OTHER PHYSICAL PROPERTY:				
04	Less-reserve for depreciation	<u>739,564</u>	<u>766,730</u>	<u>741,613</u>
		739,564	766,730	741,613
CURRENT ASSETS:				
05	Cash and cash equivalents	(122,673)	92,660	(1,261,786)
06	Accounts receivable, less reserves	4,720,359	4,367,734	5,183,518
07	Unbilled revenues	3,123,863	2,278,509	2,847,422
08	Materials and supplies, at cost	1,014,932	966,563	1,009,811
09	Prepaid expenses	1,761,144	1,395,301	1,526,323
10	Restricted cash	<u>5,000,000</u>	<u>0</u>	<u>5,000,000</u>
11		15,497,625	9,100,767	14,305,288
OTHER LONG-TERM ASSETS:				
12	Notes receivable	255,481	255,481	255,481
13	Deferred regulatory assets	39,697,106	34,138,728	39,868,086
14	Other long-term assets	<u>6,274,039</u>	<u>5,717,091</u>	<u>6,194,038</u>
15		<u>46,226,626</u>	<u>40,111,300</u>	<u>46,317,605</u>
16	TOTAL ASSETS	<u><u>406,351,729</u></u>	<u><u>363,173,510</u></u>	<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Jan-2021</i>	<i>Jan-2020</i>	<i>Dec-2020</i>
	<i>(1)</i>	<i>(2)</i>	<i>(2)</i>
CAPITALIZATION AND LIABILITIES			
CAPITALIZATION:			
17	Common stock	85,997,597	84,025,280
18	Unappropriated retained earnings	54,868,987	47,863,407
19	Net income	<u>1,156,995</u>	<u>1,007,160</u>
		142,023,579	143,252,147
20	Long-term debt	<u>125,762,685</u>	<u>96,122,071</u>
21		267,786,264	229,017,918
			266,824,598
CURRENT LIABILITIES:			
22	Current portion of long-term debt	0	6,500,000
23	Accounts payable	4,093,620	2,344,662
24	Dividends payable	2,447,811	2,345,414
25	Accrued taxes	49,943	9,714
26	Accrued interest	1,308,458	780,666
27	Other accrued expenses	<u>2,311,071</u>	<u>2,009,908</u>
28		10,210,903	13,990,364
			10,048,479
DEFERRED CREDITS:			
29	Customers' advances for construction	10,515,603	8,391,039
30	Contributions in aid of construction	41,455,794	40,028,607
31	Deferred income taxes	43,506,159	40,440,349
32	Deferred regulatory liabilities	25,380,608	24,752,460
33	Deferred employee benefits	4,799,183	4,326,767
34	Other deferred credits	<u>2,697,215</u>	<u>2,226,006</u>
35		<u>128,354,562</u>	<u>120,165,228</u>
36	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>406,351,729</u></u>	<u><u>363,173,510</u></u>
			<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Feb-2021</i>	<i>Feb-2020</i>	<i>Dec-2020</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
ASSETS			
UTILITY PLANT:			
01	UTILITY PLANT, at original cost	437,906,474	400,431,036
02	Less-reserve for depreciation	<u>(92,621,772)</u>	<u>(86,094,439)</u>
03		345,284,702	314,336,597
OTHER PHYSICAL PROPERTY:			
04	Less-reserve for depreciation	<u>737,514</u>	<u>764,407</u>
		737,514	741,613
CURRENT ASSETS:			
05	Cash and cash equivalents	(1,106,573)	(976,083)
06	Accounts receivable, less reserves	5,150,016	4,068,042
07	Unbilled revenues	2,586,153	2,426,615
08	Materials and supplies, at cost	1,049,185	1,046,792
09	Prepaid expenses	1,806,655	1,303,410
10	Restricted cash	<u>0</u>	<u>0</u>
11		9,485,436	7,868,776
OTHER LONG-TERM ASSETS:			
12	Notes receivable	255,481	255,481
13	Deferred regulatory assets	39,426,312	33,950,332
14	Other long-term assets	<u>6,389,563</u>	<u>5,717,316</u>
15		<u>46,071,356</u>	<u>39,923,129</u>
16	TOTAL ASSETS	<u><u>401,579,008</u></u>	<u><u>362,892,909</u></u>
			<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Feb-2021</i>	<i>Feb-2020</i>	<i>Dec-2020</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
CAPITALIZATION AND LIABILITIES			
CAPITALIZATION:			
17	Common stock	86,072,511	84,094,635
18	Unappropriated retained earnings	54,868,708	47,863,206
19	Net income	<u>2,172,691</u>	<u>2,159,351</u>
		143,113,910	143,252,147
20	Long-term debt	<u>120,548,433</u>	<u>94,702,588</u>
21		263,662,343	266,824,598
CURRENT LIABILITIES:			
22	Current portion of long-term debt	0	6,500,000
23	Accounts payable	3,511,368	1,882,982
24	Dividends payable	2,448,090	2,345,614
25	Accrued taxes	131,485	260,298
26	Accrued interest	1,203,884	1,103,379
27	Other accrued expenses	<u>2,368,418</u>	<u>1,817,342</u>
28		9,663,245	13,909,615
DEFERRED CREDITS:			
29	Customers' advances for construction	10,478,421	8,453,471
30	Contributions in aid of construction	41,455,794	40,033,007
31	Deferred income taxes	43,504,888	40,426,256
32	Deferred regulatory liabilities	25,342,736	24,715,388
33	Deferred employee benefits	4,802,753	4,332,103
34	Other deferred credits	<u>2,668,828</u>	<u>2,203,289</u>
35		<u>128,253,420</u>	<u>120,163,514</u>
36	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>401,579,008</u></u>	<u><u>362,892,909</u></u>
			<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i> <i>Mar-2021</i> <i>(1)</i>	<i>YTD-Actual</i> <i>Mar-2020</i> <i>(2)</i>	<i>YTD-Actual</i> <i>Dec-2020</i> <i>(3)</i>	
ASSETS				
UTILITY PLANT:				
01	UTILITY PLANT, at original cost	443,556,671	403,354,383	434,962,972
02	Less-reserve for depreciation	<u>(93,008,438)</u>	<u>(86,409,348)</u>	<u>(91,339,847)</u>
03		350,548,233	316,945,035	343,623,125
OTHER PHYSICAL PROPERTY:				
04	Less-reserve for depreciation	<u>735,465</u>	<u>762,085</u>	<u>741,613</u>
		735,465	762,085	741,613
CURRENT ASSETS:				
05	Cash and cash equivalents	54,663	(760,591)	(1,261,786)
06	Accounts receivable, less reserves	4,015,787	4,875,182	5,183,518
07	Unbilled revenues	2,876,284	2,692,943	2,847,422
08	Materials and supplies, at cost	1,020,525	1,077,990	1,009,811
09	Prepaid expenses	1,888,004	1,274,336	1,526,323
10	Restricted cash	<u>0</u>	<u>0</u>	<u>5,000,000</u>
11		9,855,263	9,159,860	14,305,288
OTHER LONG-TERM ASSETS:				
12	Notes receivable	255,481	255,481	255,481
13	Deferred regulatory assets	39,496,587	34,906,457	39,868,086
14	Other long-term assets	<u>7,138,998</u>	<u>6,347,441</u>	<u>6,194,038</u>
15		<u>46,891,066</u>	<u>41,509,379</u>	<u>46,317,605</u>
16	TOTAL ASSETS	<u><u>408,030,027</u></u>	<u><u>368,376,359</u></u>	<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Mar-2021</i>	<i>Mar-2020</i>	<i>Dec-2020</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
CAPITALIZATION AND LIABILITIES			
CAPITALIZATION:			
17	Common stock	86,436,013	84,424,262
18	Unappropriated retained earnings	54,868,707	47,863,207
19	Net income	<u>3,705,215</u>	<u>4,002,006</u>
		145,009,935	136,289,475
20	Long-term debt	<u>122,086,614</u>	<u>94,884,194</u>
21		267,096,549	231,173,669
			143,252,147
			<u>123,572,451</u>
			266,824,598
CURRENT LIABILITIES:			
22	Current portion of long-term debt	0	6,500,000
23	Accounts payable	6,665,842	3,198,737
24	Dividends payable	2,192,258	2,101,303
25	Accrued taxes	(301,258)	99,053
26	Accrued interest	1,067,875	1,122,383
27	Other accrued expenses	<u>2,192,925</u>	<u>1,922,012</u>
28		11,817,642	14,943,488
			10,048,479
DEFERRED CREDITS:			
29	Customers' advances for construction	10,827,854	9,197,468
30	Contributions in aid of construction	41,460,194	40,037,407
31	Deferred income taxes	44,261,337	40,616,275
32	Deferred regulatory liabilities	25,547,786	25,219,501
33	Deferred employee benefits	4,809,448	4,293,780
34	Other deferred credits	<u>2,209,217</u>	<u>2,894,771</u>
35		129,115,836	122,259,202
36	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>408,030,027</u></u>	<u><u>368,376,359</u></u>
			<u><u>128,114,554</u></u>
			<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>	
	<i>Apr-2021</i>	<i>Apr-2020</i>	<i>Dec-2020</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	
ASSETS				
UTILITY PLANT:				
01	UTILITY PLANT, at original cost	444,469,003	404,496,803	434,962,972
02	Less-reserve for depreciation	<u>(93,265,470)</u>	<u>(86,995,786)</u>	<u>(91,339,847)</u>
03		351,203,533	317,501,017	343,623,125
OTHER PHYSICAL PROPERTY:				
04	Less-reserve for depreciation	<u>733,416</u>	<u>759,762</u>	<u>741,613</u>
		733,416	759,762	741,613
CURRENT ASSETS:				
05	Cash and cash equivalents	(574,885)	(379,735)	(1,261,786)
06	Accounts receivable, less reserves	4,270,768	4,306,292	5,183,518
07	Unbilled revenues	2,710,254	2,745,697	2,847,422
08	Materials and supplies, at cost	1,053,343	1,157,743	1,009,811
09	Prepaid expenses	1,884,148	1,336,386	1,526,323
10	Restricted cash	<u>0</u>	<u>0</u>	<u>5,000,000</u>
11		9,343,628	9,166,383	14,305,288
OTHER LONG-TERM ASSETS:				
12	Notes receivable	255,481	255,481	255,481
13	Deferred regulatory assets	39,219,246	34,724,760	39,868,086
14	Other long-term assets	<u>7,247,490</u>	<u>6,369,550</u>	<u>6,194,038</u>
15		<u>46,722,217</u>	<u>41,349,791</u>	<u>46,317,605</u>
16	TOTAL ASSETS	<u><u>408,002,794</u></u>	<u><u>368,776,953</u></u>	<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Apr-2021</i>	<i>Apr-2020</i>	<i>Dec-2020</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
CAPITALIZATION AND LIABILITIES			
CAPITALIZATION:			
17	Common stock	86,513,032	84,478,715
18	Unappropriated retained earnings	54,868,707	47,863,208
19	Net income	<u>4,934,152</u>	<u>5,215,614</u>
		146,315,891	143,252,147
20	Long-term debt	<u>125,474,637</u>	<u>96,114,029</u>
21		271,790,528	266,824,598
CURRENT LIABILITIES:			
22	Current portion of long-term debt	0	6,500,000
23	Accounts payable	4,074,851	2,638,506
24	Dividends payable	0	0
25	Accrued taxes	(270,349)	549,850
26	Accrued interest	1,017,732	1,029,097
27	Other accrued expenses	<u>2,257,584</u>	<u>1,949,617</u>
28		7,079,818	12,667,070
DEFERRED CREDITS:			
29	Customers' advances for construction	10,876,302	9,461,538
30	Contributions in aid of construction	41,460,194	40,037,407
31	Deferred income taxes	44,295,359	40,592,307
32	Deferred regulatory liabilities	25,509,914	25,182,429
33	Deferred employee benefits	4,813,018	4,295,402
34	Other deferred credits	<u>2,177,661</u>	<u>2,869,234</u>
35		<u>129,132,448</u>	<u>122,438,317</u>
36	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>408,002,794</u></u>	<u><u>368,776,953</u></u>
			<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i> <i>May-2021</i> <i>(1)</i>	<i>YTD-Actual</i> <i>May-2020</i> <i>(2)</i>	<i>YTD-Actual</i> <i>Dec-2020</i> <i>(3)</i>	
ASSETS				
UTILITY PLANT:				
01	UTILITY PLANT, at original cost	446,871,322	405,251,868	434,962,972
02	Less-reserve for depreciation	<u>(93,826,813)</u>	<u>(87,534,305)</u>	<u>(91,339,847)</u>
03		353,044,509	317,717,563	343,623,125
OTHER PHYSICAL PROPERTY:				
04	Less-reserve for depreciation	<u>731,366</u>	<u>757,440</u>	<u>741,613</u>
		731,366	757,440	741,613
CURRENT ASSETS:				
05	Cash and cash equivalents	(683,718)	(6,645)	(1,261,786)
06	Accounts receivable, less reserves	4,719,759	4,118,835	5,183,518
07	Unbilled revenues	2,764,893	2,976,143	2,847,422
08	Materials and supplies, at cost	1,107,094	1,033,904	1,009,811
09	Prepaid expenses	1,769,643	1,554,964	1,526,323
10	Restricted cash	<u>0</u>	<u>0</u>	<u>5,000,000</u>
11		9,677,671	9,677,201	14,305,288
OTHER LONG-TERM ASSETS:				
12	Notes receivable	255,481	255,481	255,481
13	Deferred regulatory assets	38,929,876	34,463,239	39,868,086
14	Other long-term assets	<u>7,337,989</u>	<u>6,423,514</u>	<u>6,194,038</u>
15		<u>46,523,346</u>	<u>41,142,234</u>	<u>46,317,605</u>
16	TOTAL ASSETS	<u><u>409,976,892</u></u>	<u><u>369,294,438</u></u>	<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>May-2021</i>	<i>May-2020</i>	<i>Dec-2020</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
CAPITALIZATION AND LIABILITIES			
CAPITALIZATION:			
17	Common stock	86,640,157	84,544,903
18	Unappropriated retained earnings	52,417,430	45,515,775
19	Net income	<u>6,296,265</u>	<u>6,682,248</u>
		145,353,852	143,252,147
20	Long-term debt	<u>125,150,923</u>	<u>95,464,323</u>
21		270,504,775	266,824,598
CURRENT LIABILITIES:			
22	Current portion of long-term debt	0	6,500,000
23	Accounts payable	4,525,083	2,101,016
24	Dividends payable	2,451,277	2,347,432
25	Accrued taxes	(20,370)	703,735
26	Accrued interest	1,137,405	1,085,501
27	Other accrued expenses	<u>2,299,113</u>	<u>1,966,498</u>
28		10,392,508	14,704,182
DEFERRED CREDITS:			
29	Customers' advances for construction	10,879,139	9,428,742
30	Contributions in aid of construction	41,460,194	40,037,407
31	Deferred income taxes	44,307,549	40,628,928
32	Deferred regulatory liabilities	25,472,042	25,145,357
33	Deferred employee benefits	4,816,588	4,299,877
34	Other deferred credits	<u>2,144,097</u>	<u>2,842,696</u>
35		<u>129,079,609</u>	<u>122,383,007</u>
36	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>409,976,892</u></u>	<u><u>369,294,438</u></u>
		<u><u>404,987,631</u></u>	

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Jun-2021</i>	<i>Jun-2020</i>	<i>Dec-2020</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
ASSETS			
UTILITY PLANT:			
01	UTILITY PLANT, at original cost	453,522,747	409,731,497
02	Less-reserve for depreciation	<u>(94,377,202)</u>	<u>(87,970,558)</u>
03		359,145,545	321,760,939
			<u>343,623,125</u>
OTHER PHYSICAL PROPERTY:			
04	Less-reserve for depreciation	<u>729,317</u>	<u>755,117</u>
		729,317	741,613
			<u>741,613</u>
CURRENT ASSETS:			
05	Cash and cash equivalents	5,714	(51,368)
06	Accounts receivable, less reserves	4,206,116	4,970,378
07	Unbilled revenues	3,179,266	2,687,273
08	Materials and supplies, at cost	1,033,099	1,058,278
09	Prepaid expenses	1,807,637	1,496,994
10	Restricted cash	<u>0</u>	<u>0</u>
11		10,231,832	10,161,555
			<u>14,305,288</u>
OTHER LONG-TERM ASSETS:			
12	Notes receivable	255,481	255,481
13	Deferred regulatory assets	40,378,097	35,179,563
14	Other long-term assets	<u>8,011,377</u>	<u>7,016,687</u>
15		48,644,955	42,451,731
16	TOTAL ASSETS	<u><u>418,751,649</u></u>	<u><u>375,129,342</u></u>
			<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Jun-2021</i>	<i>Jun-2020</i>	<i>Dec-2020</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
CAPITALIZATION AND LIABILITIES			
CAPITALIZATION:			
17	Common stock	87,100,006	84,871,708
18	Unappropriated retained earnings	52,416,920	45,515,609
19	Net income	<u>8,189,510</u>	<u>8,184,117</u>
		147,706,436	143,252,147
20	Long-term debt	<u>126,996,261</u>	<u>96,574,703</u>
21		274,702,697	266,824,598
CURRENT LIABILITIES:			
22	Current portion of long-term debt	0	6,500,000
23	Accounts payable	8,405,530	4,010,175
24	Dividends payable	2,192,710	2,108,622
25	Accrued taxes	(473,280)	739,118
26	Accrued interest	958,312	879,384
27	Other accrued expenses	<u>2,228,466</u>	<u>1,997,954</u>
28		13,311,738	16,235,253
DEFERRED CREDITS:			
29	Customers' advances for construction	10,906,623	9,616,443
30	Contributions in aid of construction	41,453,633	40,037,407
31	Deferred income taxes	45,787,239	41,411,147
32	Deferred regulatory liabilities	25,440,918	25,264,562
33	Deferred employee benefits	4,821,314	4,417,603
34	Other deferred credits	<u>2,327,487</u>	<u>3,000,790</u>
35		<u>130,737,214</u>	<u>123,747,952</u>
36	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>418,751,649</u></u>	<u><u>375,129,342</u></u>
		<u><u>404,987,631</u></u>	

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>	
	<i>Jul-2021</i>	<i>Jul-2020</i>	<i>Dec-2020</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	
ASSETS				
UTILITY PLANT:				
01	UTILITY PLANT, at original cost	454,857,448	410,459,216	434,962,972
02	Less-reserve for depreciation	<u>(95,020,447)</u>	<u>(88,556,259)</u>	<u>(91,339,847)</u>
03		359,837,001	321,902,957	343,623,125
OTHER PHYSICAL PROPERTY:				
04	Less-reserve for depreciation	<u>727,267</u>	<u>752,795</u>	<u>741,613</u>
		727,267	752,795	741,613
CURRENT ASSETS:				
05	Cash and cash equivalents	(2,005,400)	(555,574)	(1,261,786)
06	Accounts receivable, less reserves	4,405,217	4,695,123	5,183,518
07	Unbilled revenues	3,155,299	2,871,791	2,847,422
08	Materials and supplies, at cost	1,284,516	1,006,101	1,009,811
09	Prepaid expenses	1,591,443	1,521,504	1,526,323
10	Restricted cash	<u>0</u>	<u>0</u>	<u>5,000,000</u>
11		8,431,075	9,538,945	14,305,288
OTHER LONG-TERM ASSETS:				
12	Notes receivable	255,481	255,481	255,481
13	Deferred regulatory assets	40,203,279	34,982,898	39,868,086
14	Other long-term assets	<u>8,119,717</u>	<u>7,141,572</u>	<u>6,194,038</u>
15		<u>48,578,477</u>	<u>42,379,951</u>	<u>46,317,605</u>
16	TOTAL ASSETS	<u><u>417,573,820</u></u>	<u><u>374,574,648</u></u>	<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Jul-2021</i>	<i>Jul-2020</i>	<i>Dec-2020</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
CAPITALIZATION AND LIABILITIES			
CAPITALIZATION:			
17	Common stock	87,270,408	84,912,823
18	Unappropriated retained earnings	52,416,920	45,515,609
19	Net income	<u>9,810,089</u>	<u>9,787,067</u>
		149,497,417	143,252,147
20	Long-term debt	<u>128,375,631</u>	<u>97,829,529</u>
21		277,873,048	266,824,598
CURRENT LIABILITIES:			
22	Current portion of long-term debt	0	6,500,000
23	Accounts payable	4,974,727	3,298,307
24	Dividends payable	0	0
25	Accrued taxes	8,284	190,483
26	Accrued interest	1,308,491	749,117
27	Other accrued expenses	<u>2,305,154</u>	<u>1,944,665</u>
28		8,596,656	12,682,572
DEFERRED CREDITS:			
29	Customers' advances for construction	11,329,505	9,753,185
30	Contributions in aid of construction	41,458,033	40,037,407
31	Deferred income taxes	45,791,839	41,434,969
32	Deferred regulatory liabilities	25,403,046	25,227,490
33	Deferred employee benefits	4,824,884	4,423,225
34	Other deferred credits	<u>2,296,809</u>	<u>2,970,772</u>
35		<u>131,104,116</u>	<u>123,847,048</u>
36	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>417,573,820</u></u>	<u><u>374,574,648</u></u>
		<u><u>128,114,554</u></u>	<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i> <i>Aug-2021</i> <i>(1)</i>	<i>YTD-Actual</i> <i>Aug-2020</i> <i>(2)</i>	<i>YTD-Actual</i> <i>Dec-2020</i> <i>(3)</i>	
ASSETS				
UTILITY PLANT:				
01	UTILITY PLANT, at original cost	457,678,845	413,134,532	434,962,972
02	Less-reserve for depreciation	<u>(95,619,522)</u>	<u>(89,183,097)</u>	<u>(91,339,847)</u>
03		362,059,323	323,951,435	343,623,125
OTHER PHYSICAL PROPERTY:				
04	Less-reserve for depreciation	<u>725,218</u>	<u>750,473</u>	<u>741,613</u>
		725,218	750,473	741,613
CURRENT ASSETS:				
05	Cash and cash equivalents	(209,762)	(1,188,311)	(1,261,786)
06	Accounts receivable, less reserves	4,427,807	5,046,475	5,183,518
07	Unbilled revenues	2,805,327	2,769,326	2,847,422
08	Materials and supplies, at cost	1,430,676	1,086,590	1,009,811
09	Prepaid expenses	1,535,394	1,473,739	1,526,323
10	Restricted cash	<u>0</u>	<u>0</u>	<u>5,000,000</u>
11		9,989,442	9,187,819	14,305,288
OTHER LONG-TERM ASSETS:				
12	Notes receivable	255,481	255,374	255,481
13	Deferred regulatory assets	39,912,800	34,769,625	39,868,086
14	Other long-term assets	<u>8,221,907</u>	<u>7,208,428</u>	<u>6,194,038</u>
15		<u>48,390,188</u>	<u>42,233,427</u>	<u>46,317,605</u>
16	TOTAL ASSETS	<u><u>421,164,171</u></u>	<u><u>376,123,154</u></u>	<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Aug-2021</i>	<i>Aug-2020</i>	<i>Dec-2020</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
CAPITALIZATION AND LIABILITIES			
CAPITALIZATION:			
17	Common stock	87,358,927	84,966,913
18	Unappropriated retained earnings	49,962,926	43,166,555
19	Net income	<u>11,357,956</u>	<u>11,201,314</u>
		148,679,809	143,252,147
20	Long-term debt	<u>131,046,809</u>	<u>97,366,498</u>
21		279,726,618	266,824,598
CURRENT LIABILITIES:			
22	Current portion of long-term debt	0	6,500,000
23	Accounts payable	4,113,608	2,821,981
24	Dividends payable	2,453,994	2,349,054
25	Accrued taxes	171,483	703,519
26	Accrued interest	1,203,828	1,071,847
27	Other accrued expenses	<u>2,421,555</u>	<u>2,026,918</u>
28		10,364,468	15,473,319
DEFERRED CREDITS:			
29	Customers' advances for construction	11,303,597	9,790,854
30	Contributions in aid of construction	41,458,033	40,116,877
31	Deferred income taxes	45,853,673	41,484,997
32	Deferred regulatory liabilities	25,365,174	25,190,418
33	Deferred employee benefits	4,828,455	4,427,700
34	Other deferred credits	<u>2,264,153</u>	<u>2,937,709</u>
35		<u>131,073,085</u>	<u>123,948,555</u>
36	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>421,164,171</u></u>	<u><u>376,123,154</u></u>
			<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Sep-2021</i>	<i>Sep-2020</i>	<i>Dec-2020</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
ASSETS			
UTILITY PLANT:			
01	UTILITY PLANT, at original cost	463,686,190	420,703,766
02	Less-reserve for depreciation	<u>(96,122,897)</u>	<u>(90,217,457)</u>
03		367,563,293	330,486,309
			343,623,125
OTHER PHYSICAL PROPERTY:			
04	Less-reserve for depreciation	<u>723,168</u>	<u>748,150</u>
		723,168	741,613
		748,150	741,613
CURRENT ASSETS:			
05	Cash and cash equivalents	(1,276,187)	10,901,358
06	Accounts receivable, less reserves	3,934,942	5,192,460
07	Unbilled revenues	3,046,921	2,800,469
08	Materials and supplies, at cost	1,379,402	1,158,186
09	Prepaid expenses	1,789,567	1,679,304
10	Restricted cash	<u>0</u>	<u>0</u>
11		8,874,645	21,731,777
			14,305,288
OTHER LONG-TERM ASSETS:			
12	Notes receivable	255,481	255,481
13	Deferred regulatory assets	40,736,740	35,619,158
14	Other long-term assets	<u>8,927,770</u>	<u>7,875,762</u>
15		49,919,991	43,750,401
16	TOTAL ASSETS	<u><u>427,081,097</u></u>	<u><u>396,716,637</u></u>
			<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Sep-2021</i>	<i>Sep-2020</i>	<i>Dec-2020</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
CAPITALIZATION AND LIABILITIES			
CAPITALIZATION:			
17	Common stock	87,714,552	85,374,773
18	Unappropriated retained earnings	49,962,744	43,165,449
19	Net income	<u>12,983,058</u>	<u>12,887,525</u>
		150,660,354	143,252,147
20	Long-term debt	<u>132,196,602</u>	<u>116,828,710</u>
21		282,856,956	266,824,598
CURRENT LIABILITIES:			
22	Current portion of long-term debt	0	0
23	Accounts payable	6,222,629	5,315,889
24	Dividends payable	2,202,595	2,191,863
25	Accrued taxes	158,471	(547,972)
26	Accrued interest	1,067,651	958,986
27	Other accrued expenses	<u>2,307,139</u>	<u>2,129,713</u>
28		11,958,485	10,048,479
DEFERRED CREDITS:			
29	Customers' advances for construction	11,357,435	10,326,167
30	Contributions in aid of construction	41,458,033	41,307,361
31	Deferred income taxes	46,922,062	43,537,937
32	Deferred regulatory liabilities	25,490,716	25,418,480
33	Deferred employee benefits	4,834,375	4,793,148
34	Other deferred credits	<u>2,203,035</u>	<u>2,731,461</u>
35		<u>132,265,656</u>	<u>128,114,554</u>
36	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>427,081,097</u></u>	<u><u>396,716,637</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i> <i>Oct-2021</i> <i>(1)</i>	<i>YTD-Actual</i> <i>Oct-2020</i> <i>(2)</i>	<i>YTD-Actual</i> <i>Dec-2020</i> <i>(3)</i>	
ASSETS				
UTILITY PLANT:				
01	UTILITY PLANT, at original cost	463,902,302	421,705,049	434,962,972
02	Less-reserve for depreciation	<u>(96,634,604)</u>	<u>(90,865,001)</u>	<u>(91,339,847)</u>
03		367,267,698	330,840,048	343,623,125
OTHER PHYSICAL PROPERTY:				
04	Less-reserve for depreciation	<u>721,119</u>	<u>745,828</u>	<u>741,613</u>
		721,119	745,828	741,613
CURRENT ASSETS:				
05	Cash and cash equivalents	(621,723)	8,977,672	(1,261,786)
06	Accounts receivable, less reserves	4,324,938	4,982,826	5,183,518
07	Unbilled revenues	3,073,791	2,995,168	2,847,422
08	Materials and supplies, at cost	1,594,412	1,131,849	1,009,811
09	Prepaid expenses	1,589,914	1,679,279	1,526,323
10	Restricted cash	<u>0</u>	<u>0</u>	<u>5,000,000</u>
11		9,961,332	19,766,794	14,305,288
OTHER LONG-TERM ASSETS:				
12	Notes receivable	255,481	255,481	255,481
13	Deferred regulatory assets	40,713,499	35,460,570	39,868,086
14	Other long-term assets	<u>8,973,169</u>	<u>7,963,142</u>	<u>6,194,038</u>
15		<u>49,942,149</u>	<u>43,679,193</u>	<u>46,317,605</u>
16	TOTAL ASSETS	<u><u>427,892,298</u></u>	<u><u>395,031,863</u></u>	<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Oct-2021</i>	<i>Oct-2020</i>	<i>Dec-2020</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
CAPITALIZATION AND LIABILITIES			
CAPITALIZATION:			
17	Common stock	87,808,010	85,416,628
18	Unappropriated retained earnings	49,962,744	43,165,449
19	Net income	<u>14,650,025</u>	<u>14,420,560</u>
		152,420,779	143,002,637
20	Long-term debt	<u>134,271,957</u>	<u>116,843,391</u>
21		286,692,736	266,824,598
CURRENT LIABILITIES:			
22	Current portion of long-term debt	0	0
23	Accounts payable	4,270,989	5,019,420
24	Dividends payable	0	2,191,863
25	Accrued taxes	387,280	244,904
26	Accrued interest	1,018,050	1,018,815
27	Other accrued expenses	<u>2,423,738</u>	<u>2,058,946</u>
28		8,100,057	8,342,085
DEFERRED CREDITS:			
29	Customers' advances for construction	12,087,535	10,576,297
30	Contributions in aid of construction	41,620,698	41,171,977
31	Deferred income taxes	46,951,457	42,162,818
32	Deferred regulatory liabilities	25,452,844	25,417,792
33	Deferred employee benefits	4,814,614	4,625,734
34	Other deferred credits	<u>2,172,357</u>	<u>2,889,132</u>
35		<u>133,099,505</u>	<u>126,843,750</u>
36	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>427,892,298</u></u>	<u><u>395,031,863</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i> <i>Nov-2021</i> <i>(1)</i>	<i>YTD-Actual</i> <i>Nov-2020</i> <i>(2)</i>	<i>YTD-Actual</i> <i>Dec-2020</i> <i>(3)</i>	
ASSETS				
UTILITY PLANT:				
01	UTILITY PLANT, at original cost	465,915,989	425,326,081	434,962,972
02	Less-reserve for depreciation	<u>(97,277,404)</u>	<u>(91,337,891)</u>	<u>(91,339,847)</u>
03		368,638,585	333,988,190	343,623,125
OTHER PHYSICAL PROPERTY:				
04	Less-reserve for depreciation	<u>719,070</u>	<u>743,505</u>	<u>741,613</u>
		719,070	743,505	741,613
CURRENT ASSETS:				
05	Cash and cash equivalents	(1,213,097)	7,014,386	(1,261,786)
06	Accounts receivable, less reserves	4,558,186	5,003,209	5,183,518
07	Unbilled revenues	2,933,724	3,007,668	2,847,422
08	Materials and supplies, at cost	1,656,290	948,270	1,009,811
09	Prepaid expenses	1,374,075	1,473,838	1,526,323
10	Restricted cash	<u>0</u>	<u>0</u>	<u>5,000,000</u>
11		9,309,178	17,447,371	14,305,288
OTHER LONG-TERM ASSETS:				
12	Notes receivable	255,481	255,481	255,481
13	Deferred regulatory assets	40,550,389	35,190,186	39,868,086
14	Other long-term assets	<u>9,131,431</u>	<u>8,092,280</u>	<u>6,194,038</u>
15		<u>49,937,301</u>	<u>43,537,947</u>	<u>46,317,605</u>
16	TOTAL ASSETS	<u><u>428,604,134</u></u>	<u><u>395,717,013</u></u>	<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Nov-2021</i>	<i>Nov-2020</i>	<i>Dec-2020</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
CAPITALIZATION AND LIABILITIES			
CAPITALIZATION:			
17	Common stock	87,875,476	85,513,367
18	Unappropriated retained earnings	47,408,445	40,719,535
19	Net income	<u>15,955,435</u>	<u>15,461,002</u>
		151,239,356	143,252,147
20	Long-term debt	<u>133,437,894</u>	<u>116,858,073</u>
21		284,677,250	266,824,598
CURRENT LIABILITIES:			
22	Current portion of long-term debt	0	0
23	Accounts payable	3,578,960	4,084,326
24	Dividends payable	2,554,298	2,191,863
25	Accrued taxes	592,519	(547,972)
26	Accrued interest	1,137,261	958,986
27	Other accrued expenses	<u>2,590,370</u>	<u>2,129,713</u>
28		10,453,408	10,048,479
DEFERRED CREDITS:			
29	Customers' advances for construction	12,552,985	10,326,167
30	Contributions in aid of construction	41,620,698	41,307,361
31	Deferred income taxes	46,951,055	43,537,937
32	Deferred regulatory liabilities	25,414,972	25,418,480
33	Deferred employee benefits	4,793,095	4,793,148
34	Other deferred credits	<u>2,140,671</u>	<u>2,731,461</u>
35		<u>133,473,476</u>	<u>126,812,372</u>
36	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>428,604,134</u></u>	<u><u>395,717,013</u></u>
		<u><u>404,987,631</u></u>	

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Dec-2021</i>	<i>Dec-2020</i>
	<i>(1)</i>	<i>(2)</i>
ASSETS		
UTILITY PLANT:		
01	UTILITY PLANT, at original cost	482,113,116
02	Less-reserve for depreciation	434,962,972
	<u>(99,203,831)</u>	<u>(91,339,847)</u>
03	382,909,285	343,623,125
OTHER PHYSICAL PROPERTY:		
04	Less-reserve for depreciation	717,020
	<u>717,020</u>	<u>741,613</u>
	717,020	741,613
CURRENT ASSETS:		
05	Cash and cash equivalents	(1,745,250)
06	Accounts receivable, less reserves	(1,261,786)
07	Unbilled revenues	4,633,128
08	Materials and supplies, at cost	2,784,480
09	Prepaid expenses	2,847,422
10	Restricted cash	1,916,729
11	<u>0</u>	1,009,811
	8,620,949	1,526,323
	8,620,949	5,000,000
OTHER LONG-TERM ASSETS:		
12	Notes receivable	255,481
13	Deferred regulatory assets	255,481
14	Other long-term assets	33,409,795
15	<u>18,474,350</u>	39,868,086
16	<u>52,139,626</u>	6,194,038
	<u>444,386,880</u>	<u>46,317,605</u>
	<u>444,386,880</u>	<u>404,987,631</u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Dec-2021</i>	<i>Dec-2020</i>
	<i>(1)</i>	<i>(2)</i>
CAPITALIZATION AND LIABILITIES		
CAPITALIZATION:		
17	Common stock	88,229,701
18	Unappropriated retained earnings	47,408,307
19	Net income	16,983,810
		<u>152,621,818</u>
20	Long-term debt	138,868,914
21		<u>291,490,732</u>
		143,252,147
		<u>123,572,451</u>
CURRENT LIABILITIES:		
22	Current portion of long-term debt	7,500,000
23	Accounts payable	5,009,882
24	Dividends payable	2,293,169
25	Accrued taxes	(700,668)
26	Accrued interest	958,809
27	Other accrued expenses	2,429,190
28		<u>17,490,382</u>
		10,048,479
DEFERRED CREDITS:		
29	Customers' advances for construction	12,820,161
30	Contributions in aid of construction	41,876,180
31	Deferred income taxes	49,589,885
32	Deferred regulatory liabilities	24,504,171
33	Deferred employee benefits	4,529,689
34	Other deferred credits	2,085,680
35		<u>135,405,766</u>
36	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>444,386,880</u></u>
		<u><u>128,114,554</u></u>
		<u><u>404,987,631</u></u>

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN BOND RATING

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

17. Provide the bond rating history for the company and, if applicable, its parent from the major credit rating agencies for the last five years.

Response: The Company has obtained a Standard & Poors Corporate Rating to meet the criteria for the issuance of tax-free bonds through the Pennsylvania Economic Development Financing Authority. In addition to meeting the criteria to secure tax-free debt, obtaining an investment grade credit rating from Standard & Poors allows the Company to issue tax-free debt at lower interest rates than the Company could otherwise obtain, thereby reducing the cost of debt paid by our customers.

Standard and Poor's assigned its 'A-' rating to the Company's Pennsylvania Economic Development Financing Authority \$10,500,000 Exempt Facilities Revenue Refunding Bonds Series A of 2019 and \$14,870,000 Exempt Facilities Revenue Refunding Bonds Series B of 2019 issued October 8, 2019. The rating on the bonds reflects The York Water Company's credit rating without the use of credit enhancements.

The Company's overall corporate rating of 'A-' from Standard and Poor's has been reaffirmed every year since 2004.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN BOND RATING REPORTS

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

18. Provide copies of all bond rating reports relating to the company and, if applicable, its parent for the past two years.

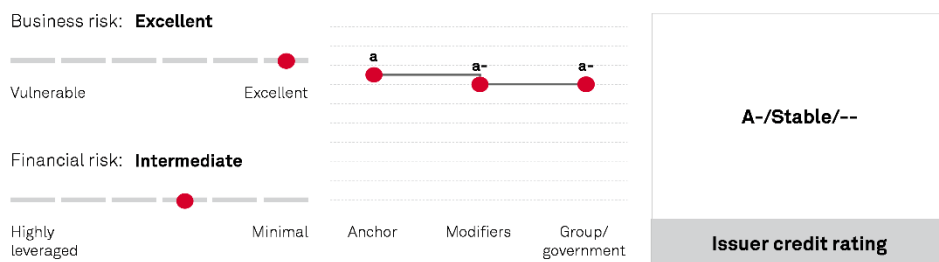
Response: See attached.

Full Analysis:

The York Water Co. Full Analysis

10/08/2021

Ratings Score Snapshot



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Credit Highlights

Overview

Key strengths

- Low-risk water distribution operations
- Effective management of regulatory risk
- Regulatory mechanism that reduces regulatory lag

Key risks

- Limited geographic diversity
- Small customer base compared with peers
- Discretionary cash flow deficit

We expect elevated capital spending over the next two years. The York Water Co. is increasing its capital spending in 2021 compared with 2020. For the six months ended June 30, 2021, York Water had invested almost double what it had invested during the same period in 2020--\$16 million vs about \$9 million, and the company anticipates spending for the remainder of 2021 of approximately \$16.5 million. While the assumption that York Water will continue to receive ongoing cost recovery through its regulatory construct underpins our base case scenario, we expect the company's elevated capital spending, when combined with the

company's dividends, will result in negative discretionary cash flow. Incremental debt issuance to fund this deficit could pressure financial measures until the investments are reflected in rates. With that said, the company has significant cushion in its financial measures to weather any potential delays in recovery.

We expect York Water to continue managing regulatory risk effectively. The company's regulatory risk management reflects credit-supportive mechanisms, including the use of a forward test year that promotes stable revenue and cash flow.

York Water's small size and limited diversity makes it more susceptible than peers to any adverse operating conditions. York Water's small size, customer concentration, and limited regulatory diversity increase its susceptibility to lower volumetric sales and higher bad debt expenses.

Outlook

Our stable outlook on York Water reflects our expectation that the company will focus on its core utility operations while effectively managing regulatory risk. The stable outlook also incorporates our base case forecast, including funds from operations (FFO) to debt of about 17%-18%, which we expect to gradually decline over the next two years as a result of the company's elevated capital spending.

Downside scenario

We could lower the rating over the next 12 months if York Water's management of regulatory risk weakened such that the company did not consistently earn its authorized return on equity. We could also lower the rating if the company's FFO to debt consistently weakened to below 13%. This could occur if the company disproportionately financed a significant acquisition with debt.

Upside scenario

We could raise the rating if York Water effectively managed its regulatory risk while maintaining a business model that reflects mostly low-risk, regulated utility operations. We could also raise the rating if the company improved its financial measures, including FFO to debt that consistently exceeded 23%.

Our Base-Case Scenario

Assumptions

- Continued use of regulatory mechanisms, such as the distribution system improvement charge (DSIC);
- Periodic rate case increases;
- Stable customer growth;
- Capital spending in line with company expectations of \$36 million in 2021 and \$40 million in 2022;
- Dividends that average about \$10 million annually; and
- Negative discretionary cash flow.

Key metrics

The York Water Co.--Key Metrics*

Mil. \$	2020a	2021e	2022f
Debt to EBITDA (x)	3.8	4-4.5	4-4.5
FFO to debt (%)	20.6	17-18	17-18
OCF to debt (%)	15.8	16-18	16-18

The York Water Co. Full Analysis

*All figures adjusted by S&P Global Ratings. a--Actual. e--Estimate. f--Forecast. OCF--Operating cash flow.

Company Description

Based in York, Pa, York Water is a regulated water and wastewater utility. It serves more than 70,000 customers in Pennsylvania.

Peer Comparison

Enter Article Content Here

York Water Co. (The)--Peer Comparisons

	York Water Co. (The)	CONNECTICUT WATER SVC INC	American States Water Co.	MIDDLESEX WATER CO
Foreign currency issuer credit rating	A-/Stable/--	A-/Stable/--	A+/Negative/--	A/Negative/--
Local currency issuer credit rating	A-/Stable/--	A-/Stable/--	A+/Negative/--	A/Negative/--
Period	Annual	Annual	Annual	Annual
Period ending	2020-12-31	2019-12-31	2020-12-31	2020-12-31
Thsnd.	\$	\$	\$	\$
Revenue	53,852	116,593	488,243	141,592
EBITDA	32,762	53,143	174,831	60,154
Funds from operations (FFO)	25,461	40,783	140,549	48,049
Interest	4,707	11,753	23,538	9,297
Cash interest paid	4,872	11,915	20,598	9,596
Operating cash flow (OCF)	19,543	36,565	125,797	52,203
Capital expenditure	32,769	79,628	131,631	104,106
Free operating cash flow (FOCF)	(13,226)	(43,063)	(5,834)	(51,903)
Discretionary cash flow (DCF)	(22,620)	(54,763)	(53,040)	(70,141)
Cash and short-term investments	2	7,143	36,737	4,491
Gross available cash	2	7,143	36,737	4,491
Debt	123,571	326,844	613,323	312,303
Equity	143,252	350,970	641,673	347,250
EBITDA margin (%)	60.8	45.6	35.8	42.5
Return on capital (%)	9.4	5.6	11.2	6.8
EBITDA interest coverage (x)	7.0	4.5	7.4	6.5
FFO cash interest coverage (x)	6.2	4.4	7.8	6.0
Debt/EBITDA (x)	3.8	6.2	3.5	5.2
FFO/debt (%)	20.6	12.5	22.9	15.4
OCF/debt (%)	15.8	11.2	20.5	16.7
FOCF/debt (%)	(10.7)	(13.2)	(1.0)	(16.6)
DCF/debt (%)	(18.3)	(16.8)	(8.6)	(22.5)

Business Risk

Our business risk assessment of York Water incorporates its low-risk, rate-regulated water and wastewater utility operations in a supportive regulatory environment, as well as its effective management of regulatory risk. Its small size partly offsets these strengths.

The Pennsylvania Public Utilities Commission regulates York Water, and it relies on forecast test years and allows for quarterly updates to rates between rate cases, reducing regulatory lag. The DSIC allows York Water to increase revenue between rate filings to adjust for qualified infrastructure investments. We view the company's management of regulatory risk as above average relative to peers. The company's regular rate case filings support our view.

While York Water's limited geographic and regulatory diversity remain a challenge and support our view of a comparatively weaker business risk assessment within the excellent category relative to peers, the company continues to explore opportunities to increase its footprint.

York Water is much smaller than its investor-owned water utility peers, and it only operates in one jurisdiction. These factors disproportionately increase its susceptibility to a localized economic recession, unfavorable local weather, or adverse regulatory changes, relative to peers. We reflect these credit weaknesses through our assessment of the comparable rating analysis modifier as negative.

Financial Risk

Under our base case scenario, we expect financial measures to remain within the benchmark range for the financial risk profile. Through 2023, this reflects FFO to debt of 17%-18% and debt to EBTIDA averaging in the low-4x area. Our supplemental ratio of operating cash flow to debt is between 16% and 17%, which bolsters this outcome. However, over the next three years, we forecast discretionary cash flow to remain negative, indicating the need for external funding.

Our base case assumes periodic rate case filings and timely cost recovery of York Water's regulated distribution infrastructure investments under its DSIC mechanism. In addition, we assume stable customer growth, capital spending that averages \$35 million annually, dividend payments averaging about \$10 million, and the dividend reinvestment plan continuing through 2023.

We assess York Water's financial risk profile using our low volatility table, which has the most relaxed benchmark relative to those used for a typical corporate issuer. This reflects the company's lower-risk, rate-regulated utility operations and its effective management of regulatory risk.

York Water Co. (The)--Financial Summary

Period ending	Dec-31-2015	Dec-31-2016	Dec-31-2017	Dec-31-2018	Dec-31-2019	Dec-31-2020
Reporting period	2015a	2016a	2017a	2018a	2019a	2020a
Display currency (mil.)	\$	\$	\$	\$	\$	\$
Revenues	47	48	49	48	52	54
EBITDA	30	31	31	30	32	33
Funds from operations (FFO)	23	23	24	21	24	25
Interest expense	5	5	5	6	5	5
Cash interest paid	5	5	6	5	6	5

York Water Co. (The)--Financial Summary

Operating cash flow (OCF)	21	19	19	18	18	20
Capital expenditure	14	13	24	17	20	33
Free operating cash flow (FOCF)	7	6	(5)	1	(2)	(13)
Discretionary cash flow (DCF)	(3)	(3)	(14)	(7)	(11)	(23)
Cash and short-term investments	3	4	0	0	0	0
Gross available cash	3	4	0	0	0	0
Debt	89	84	94	95	101	124
Common equity	109	114	119	126	134	143
Adjusted ratios						
EBITDA margin (%)	63.6	64.3	62.8	61.1	61.3	60.8
Return on capital (%)	12.2	11.9	11.3	10.3	10.0	9.4
EBITDA interest coverage (x)	5.9	5.9	5.7	5.4	6.2	7.0
FFO cash interest coverage (x)	5.4	5.4	5.4	4.9	5.1	6.2
Debt/EBITDA (x)	3.0	2.7	3.1	3.2	3.2	3.8
FFO/debt (%)	25.4	27.3	25.9	22.3	23.4	20.6
OCF/debt (%)	23.0	22.9	20.5	19.1	17.7	15.8
FOCF/debt (%)	7.7	7.3	(5.3)	1.6	(2.2)	(10.7)
DCF/debt (%)	(3.8)	(3.7)	(15.4)	(7.5)	(11.1)	(18.3)

Reconciliation Of York Water Co. (The) Reported Amounts With S&P Global Adjusted Amounts (Mil. \$)

Financial year	Debt	Shareholder equity	Revenue	EBITDA	Operating income	Interest expense	S&PGR adjusted EBITDA	Operating cash flow	Dividends	Capital expenditure
Dec-31-2020										
Company reported amounts	124	143	54	33	24	4	33	20	9	33
Cash taxes paid	-	-	-	-	-	-	(2)	-	-	-
Cash interest paid	-	-	-	-	-	-	(4)	-	-	-
Capitalized interest	-	-	-	0	0	1	(1)	(1)	-	(1)
Nonoperating income (expense)	-	-	-	-	(1)	-	-	-	-	-
Total adjustments	(0)	0	0	0	(1)	1	(7)	(1)	0	(1)
S&P Global Ratings adjusted	Debt	Equity	Revenue	EBITDA	EBIT	Interest expense	Funds from Operations	Operating cash flow	Dividends	Capital expenditure
	124	143	54	33	24	5	25	20	9	33

Liquidity

York Water has adequate liquidity, reflecting our expectation that its liquidity sources will exceed uses by more than 1.1x over the next 12 months even if EBITDA declines 10%. York Water could likely absorb a high-impact, low-probability event with a limited need for refinancing. It has sound relationships with banks and a generally satisfactory standing in the credit markets.

Principal liquidity sources

- Revolving credit facility availability of \$45 million, and
- Cash FFO of about \$25 million.

Principal liquidity uses

- Debt maturities of about \$8 million over the next 12 months,
- Capital expenditures of about \$40 million, and
- Dividends of about \$10 million.

Environmental, Social, And Governance

For a provider of water utility services whose own supply largely depends on the natural resources surrounding its service territory, the requirement to be a good steward of the environment while adhering to all federal and state water quality regulations remains a key mandate for York Water. From a social perspective, we view the company's history of providing safe and reliable drinking water services to its customers as a key factor that could help it maintain social cohesion. Steadily increasing rates and charges to the customers remain an area we monitor.

Group Influence

York Water is subject to our group rating methodology criteria. We view York Water as the parent and driver of the group credit profile. As a result, its group and stand-alone credit profile are 'a-', leading to an issuer credit rating of 'A-'.

Issue Ratings--Subordination Risk Analysis

Capital structure

York Water's capital structure consists of about \$105 million of long-term debt.

Analytical conclusions

We rate York Water's senior unsecured debt the same as the issuer credit rating because it is the debt of a qualifying investment-grade utility.

Rating Component Scores

Foreign currency issuer credit rating	A-/Stable/--
Local currency issuer credit rating	A-/Stable/--
Business risk	Excellent
Country risk	Very Low
Industry risk	Very Low
Competitive position	Strong
Financial risk	Intermediate
Cash flow/leverage	Intermediate
Anchor	a
Diversification/portfolio effect	Neutral (no impact)
Capital structure	Neutral (no impact)
Financial policy	Neutral (no impact)
Liquidity	Adequate (no impact)
Management and governance	Satisfactory (no impact)
Comparable rating analysis	Negative (-1 notch)
Stand-alone credit profile	a-

Related Criteria

- Criteria - Corporates - General: Reflecting Subordination Risk In Corporate Issue Ratings, Sept. 21, 2017
- General Criteria: Methodology For Linking Long-Term And Short-Term Ratings, April 7, 2017
- Criteria - Corporates - General: Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers, Dec. 16, 2014
- Criteria - Corporates - General: Corporate Methodology: Ratios And Adjustments, Nov. 19, 2013
- Criteria - Corporates - Utilities: Key Credit Factors For The Regulated Utilities Industry, Nov. 19, 2013
- General Criteria: Country Risk Assessment Methodology And Assumptions, Nov. 19, 2013
- Criteria - Corporates - General: Corporate Methodology, Nov. 19, 2013
- General Criteria: Methodology: Industry Risk, Nov. 19, 2013
- General Criteria: Group Rating Methodology, Nov. 19, 2013
- General Criteria: Methodology: Management And Governance Credit Factors For Corporate Entities And Insurers, Nov. 13, 2012
- General Criteria: Use Of CreditWatch And Outlooks, Sept. 14, 2009

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Research

The York Water Co.

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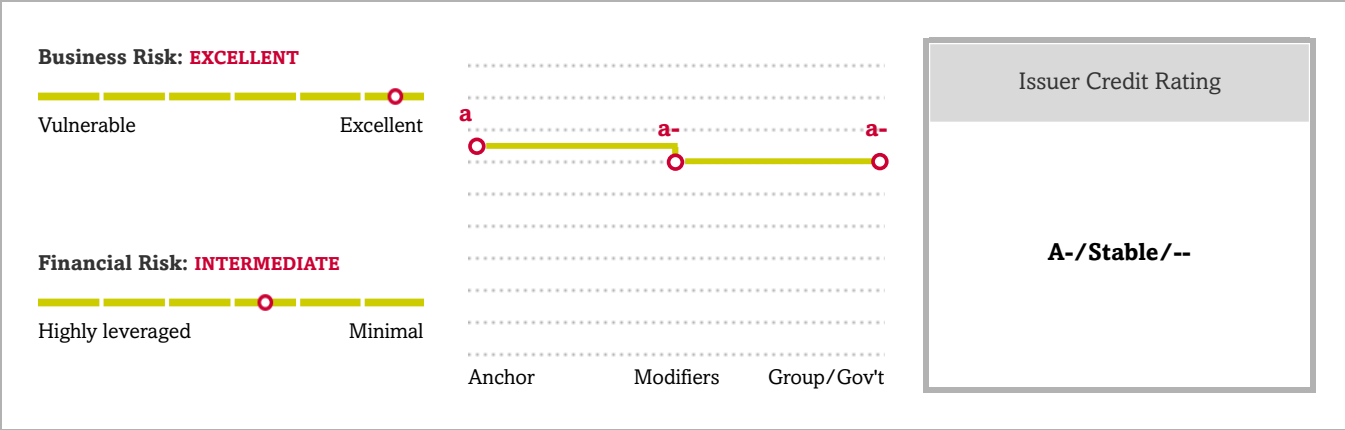
Group Influence

Issue Ratings - Subordination Risk Analysis

Ratings Score Snapshot

Related Criteria

The York Water Co.



Credit Highlights

Overview

Key strengths	Key risks
Low-risk water distribution operations.	Limited geographic diversity.
Effective management of regulatory risk.	Small customer base compared to peers.
Regulatory mechanisms that reduce regulatory lag.	Discretionary cash flow deficit.

We expect The York Water Co. to continue effectively managing regulatory risk. The company's regulatory risk management reflects credit-supportive mechanisms, including the use of a forward test year and a distribution system investment charge (DSIC) that promotes stable revenue and cash flow.

York Water's small size and limited diversity makes it more susceptible than peers to any adverse operating conditions created by the COVID-19 pandemic. York Water's small size, customer concentration, and limited regulatory diversity increase its susceptibility to the risks associated with the pandemic, including lower volumetric sales and higher bad debt expense.

Outlook: Stable

Our stable outlook on York Water reflects our expectation that the company will focus on its core utility operations while effectively managing regulatory risk. The stable outlook also incorporates our base-case forecast, including funds from operations (FFO) to debt of about 22%, which we expect to gradually decline over the next two years as a result of the company's elevated capital spending.

Downside scenario

We could lower the rating over the next 12 months if York Water's management of regulatory risk weakens such that the company does not consistently earn its authorized return on equity. We could also lower the rating if the company's FFO to debt consistently weakens to below 13%. This could occur if the company disproportionately finances a significant acquisition with debt.

Upside scenario

We could raise the rating if York Water effectively manages its regulatory risk while maintaining a business model that reflects mostly low-risk, regulated utility operations. We could also raise the rating if the company improves its financial measures, including FFO to debt that consistently exceeds 23%.

Our Base-Case Scenario

Assumptions

- Continued use of regulatory mechanisms, such as the DSIC;
- Periodic rate case increases;
- Stable customer growth;
- Capital spending that averages about \$25 million annually;
- Dividends that average about \$10 million annually; and
- Negative discretionary cash flow.

Key metrics

Table 1

The York Water Co.--Key Metrics*			
	2020e	2021f	2022f
FFO to debt (%)	21-23	20-22	19-21
Debt to EBITDA (x)	3-3.5	3.5-4	3.5-4

Table 1

The York Water Co.--Key Metrics* (cont.)			
	2020e	2021f	2022f
OCF to debt (%)	19-21	17-19	17-19

*All figures adjusted by S&P Global Ratings. e--Estimate. f--Forecast. FFO--Funds from operations. OCF--Operating cash flow.

Company Description

Based in York, Pa., York Water is a regulated water and wastewater utility. It serves more than 70,000 customers in Pennsylvania.

Peer Comparison

Table 2

The York Water Co.--Peer Comparison			
Industry sector: Water			
	The York Water Co.	Connecticut Water Service Inc.	American States Water Co.
Ratings as of Oct. 19, 2020	A-/Stable/--	A-/Stable/--	A+/Stable/--
	--Fiscal year ended Dec. 31--		
	2019	2018	2019
(Mil. \$)			
Revenue	51.6	117.7	473.9
EBITDA	31.6	47.3	170.8
FFO	23.6	35.3	122.5
Interest expense	5.1	11.1	25.4
Cash interest paid	5.8	11.5	25.8
Cash flow from operations	17.9	33.0	121.8
Capital expenditure	20.2	56.6	154.2
FOCF	(2.3)	(23.5)	(32.4)
DCF	(11.3)	(39.2)	(75.1)
Cash and short-term investments	0.0	2.9	1.3
Debt	101.0	327.1	547.3
Equity	134.2	294.1	601.5
Adjusted ratios			
EBITDA margin (%)	61.3	40.1	36.0
Return on capital (%)	10.0	4.4	12.2
EBITDA interest coverage (x)	6.2	4.3	6.7
FFO cash interest coverage (x)	5.1	4.1	5.7
Debt/EBITDA (x)	3.2	6.9	3.2
FFO/debt (%)	23.4	10.8	22.4
Cash flow from operations/debt (%)	17.7	10.1	22.3
FOCF/debt (%)	(2.2)	(7.2)	(5.9)

Table 2

The York Water Co.--Peer Comparison (cont.)			
DCF/debt (%)	(11.1)	(12.0)	(13.7)

FFO--Funds from operations. FOCF--Free operating cash flow. DCF--Discretionary cash flow.

Business Risk: Excellent

Our business risk assessment of York Water incorporates its low-risk, rate-regulated water and wastewater utility operations in a supportive regulatory environment, as well as its effective management of regulatory risk. Its small size partly offsets these strengths.

The Pennsylvania Public Utilities Commission regulates York Water, and it relies on forecast test years and allows for quarterly updates to rates between rate cases, reducing regulatory lag. The DSIC allows York Water to increase revenue between rate filings to adjust for qualified infrastructure investments. We view the company's management of regulatory risk as above average relative to peers. The company's regular rate case filings support our view.

While York Water's limited geographic and regulatory diversity remain a challenge and support our view of a comparatively weaker business risk assessment within the excellent category relative to peers, the company continues to explore opportunities to increase its footprint.

York Water is much smaller than its investor-owned water utility peers, and it only operates in one jurisdiction. These factors disproportionately increase its susceptibility to a localized economic recession, unfavorable local weather, or adverse regulatory changes, relative to peers. We reflect these credit weaknesses through our assessment of the comparable rating analysis modifier as negative.

Financial Risk: Intermediate

Under our base-case scenario, we expect financial measures to remain within the benchmark range for the financial risk profile. Through 2022, this reflects FFO to debt of 19%-23% and debt to EBITDA averaging 3.5x. Our supplemental ratio of operating cash flow to debt, which averages 18%, bolsters this outcome. However, over the next three years, we forecast discretionary cash flow to remain negative, indicating the need for external funding.

Our base case assumes periodic rate case filings and timely cost recovery of York Water's regulated distribution infrastructure investments under its DSIC mechanism. In addition, we assume stable customer growth, capital spending that averages \$25 million annually, dividend payments averaging about \$10 million, and the dividend reinvestment plan continuing through 2022.

We assess York Water's financial risk profile using our low volatility table, which has the most relaxed financial benchmarks relative to those used for a typical corporate issuer. This reflects the company's lower-risk, rate-regulated water utility operations and its effective management of regulatory risk.

Financial summary

Table 3

The York Water Co.--Financial Summary					
Industry sector: Water					
	--Fiscal year ended Dec. 31--				
	2019	2018	2017	2016	2015
(Mil. \$)					
Revenue	51.6	48.4	48.6	47.6	47.1
EBITDA	31.6	29.6	30.5	30.6	29.9
FFO	23.6	21.2	24.2	22.9	22.7
Interest expense	5.1	5.5	5.3	5.2	5.1
Cash interest paid	5.8	5.5	5.5	5.2	5.1
Cash flow from operations	17.9	18.1	19.2	19.2	20.6
Capital expenditure	20.2	16.7	24.2	13.1	13.7
FOCF	(2.3)	1.5	(5.0)	6.2	6.9
DCF	(11.3)	(7.1)	(14.5)	(3.1)	(3.4)
Cash and short-term investments	0.0	0.0	0.0	4.2	2.9
Gross available cash	0.0	0.0	0.0	4.2	2.9
Debt	101.0	95.1	93.7	83.9	89.4
Equity	134.2	126.2	119.4	114.1	109.1
Adjusted ratios					
EBITDA margin (%)	61.3	61.1	62.8	64.3	63.6
Return on capital (%)	10.0	10.3	11.3	11.9	12.2
EBITDA interest coverage (x)	6.2	5.4	5.7	5.9	5.9
FFO cash interest coverage (x)	5.1	4.9	5.4	5.4	5.4
Debt/EBITDA (x)	3.2	3.2	3.1	2.7	3.0
FFO/debt (%)	23.4	22.3	25.9	27.3	25.4
Cash flow from operations/debt (%)	17.7	19.1	20.5	22.9	23.0
FOCF/debt (%)	(2.2)	1.6	(5.3)	7.3	7.7
DCF/debt (%)	(11.1)	(7.5)	(15.4)	(3.7)	(3.8)

FFO--Funds from operations. FOCF--Free operating cash flow. DCF--Discretionary cash flow.

Reconciliation

Table 4

The York Water Co.--Reconciliation Of Reported Amounts With S&P Global Ratings' Adjusted Amounts (Mil. \$)

--Fiscal year ended Dec. 31, 2019--							
The York Water Co. reported amounts							
	Debt	EBITDA	Operating income	Interest expense	S&P Global Ratings' adjusted EBITDA	Cash flow from operations	Capital expenditure
	101.0	31.5	23.8	4.8	31.6	18.9	20.5
S&P Global Ratings' adjustments							
Cash taxes paid	--	--	--	--	(2.2)	--	--

Table 4

The York Water Co.--Reconciliation Of Reported Amounts With S&P Global Ratings' Adjusted Amounts (Mil. \$) (cont.)							
Cash interest paid	--	--	--	--	(5.4)	--	--
Accessible cash and liquid investments	(0.0)	--	--	--	--	--	--
Capitalized interest	--	--	--	0.4	(0.4)	(0.4)	(0.4)
Share-based compensation expense	--	0.2	--	--	--	--	--
Nonoperating income (expense)	--	--	(0.9)	--	--	--	--
Reclassification of interest and dividend cash flows	--	--	--	--	--	(0.6)	--
Total adjustments	(0.0)	0.2	(0.9)	0.4	(8.0)	(1.0)	(0.4)
S&P Global Ratings' adjusted amounts							
	Debt	EBITDA	EBIT	Interest expense	Funds from operations	Cash flow from operations	Capital expenditure
	101.0	31.6	22.9	5.1	23.6	17.9	20.2

Liquidity: Adequate

York Water has adequate liquidity, reflecting our expectation that its liquidity sources will exceed uses by more than 1.1x over the next 12 months even if EBITDA declines 10%. York Water could likely absorb a high-impact, low-probability event with limited need for refinancing. It has sound relationships with banks and a generally satisfactory standing in the credit markets.

Principal liquidity sources	Principal liquidity uses
<ul style="list-style-type: none"> • Estimated cash FFO of about \$25 million; and • Revolving credit facility availability of \$32 million. 	<ul style="list-style-type: none"> • Debt maturities of about \$6.5 million; • Capital spending of about \$25 million; • Dividends of about \$10 million; and • Working capital outflow of \$2 million.

Environmental, Social, And Governance

For a provider of water utility services whose own supply largely depends on the natural resources surrounding its service territory, the requirement to be a good steward of the environment while adhering to all federal and state water quality regulations remains a key mandate for York Water. From a social perspective, we view the company's history of providing safe and reliable drinking water services to its customers as a key factor that could help it maintain social cohesion. Steadily increasing rates and charges to the customer remain an area we monitor.

Group Influence

York Water is subject to our group rating methodology criteria. We view York Water as the parent and driver of the group credit profile. As a result, its group and stand-alone credit profiles are 'a-', leading to an issuer credit rating of 'A-'.

Issue Ratings - Subordination Risk Analysis

Capital structure

York Water's capital structure consists of about \$105 million of long-term debt.

Analytical conclusions

We rate York Water's senior unsecured debt the same as the issuer credit rating because it is the debt of a qualifying investment-grade utility.

Ratings Score Snapshot

Issuer Credit Rating

A-/Stable/--

Business risk: Excellent

- **Country risk:** Very low
- **Industry risk:** Very low
- **Competitive position:** Strong

Financial risk: Intermediate

- **Cash flow/leverage:** Intermediate

Anchor: a

Modifiers

- **Diversification/portfolio effect:** Neutral (no impact)
- **Capital structure:** Neutral (no impact)
- **Financial policy:** Neutral (no impact)
- **Liquidity:** Adequate (no impact)
- **Management and governance:** Satisfactory (no impact)
- **Comparable rating analysis:** Negative (-1 notch)

Stand-alone credit profile : a-

- **Group credit profile:** a-

Related Criteria

- General Criteria: Group Rating Methodology, July 1, 2019
- Criteria - Corporates - General: Corporate Methodology: Ratios And Adjustments, April 1, 2019
- Criteria - Corporates - General: Reflecting Subordination Risk In Corporate Issue Ratings, March 28, 2018
- General Criteria: Methodology For Linking Long-Term And Short-Term Ratings, April 7, 2017
- Criteria - Corporates - General: Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers, Dec. 16, 2014
- Criteria - Corporates - Utilities: Key Credit Factors For The Regulated Utilities Industry, Nov. 19, 2013
- Criteria - Corporates - General: Corporate Methodology, Nov. 19, 2013
- General Criteria: Country Risk Assessment Methodology And Assumptions, Nov. 19, 2013
- General Criteria: Methodology: Industry Risk, Nov. 19, 2013
- General Criteria: Methodology: Management And Governance Credit Factors For Corporate Entities And Insurers, Nov. 13, 2012
- General Criteria: Use Of CreditWatch And Outlooks, Sept. 14, 2009

Business And Financial Risk Matrix

Business Risk Profile	Financial Risk Profile					
	Minimal	Modest	Intermediate	Significant	Aggressive	Highly leveraged
Excellent	aaa/aa+	aa	a+/a	a-	bbb	bbb-/bb+
Strong	aa/aa-	a+/a	a-/bbb+	bbb	bb+	bb
Satisfactory	a/a-	bbb+	bbb/bbb-	bbb-/bb+	bb	b+
Fair	bbb/bbb-	bbb-	bb+	bb	bb-	b
Weak	bb+	bb+	bb	bb-	b+	b/b-
Vulnerable	bb-	bb-	bb-/b+	b+	b	b-

Ratings Detail (As Of October 21, 2020)*

The York Water Co.

Issuer Credit Rating

A-/Stable/--

Issuer Credit Ratings History

16-Mar-2004

A-/Stable/--

*Unless otherwise noted, all ratings in this report are global scale ratings. S&P Global Ratings' credit ratings on the global scale are comparable across countries. S&P Global Ratings' credit ratings on a national scale are relative to obligors or obligations within that specific country. Issue and debt ratings could include debt guaranteed by another entity, and rated debt that an entity guarantees.

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THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN PRESENTATIONS TO SECURITY ANALYSTS

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

19. Supply copies of all presentations by the company's and, if applicable, its parent's management to securities analysts during the past two years. This would include presentations of financial projections.

Response: No presentations have been made to securities analysts in the past two years.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN PROJECTED SECURITY ISSUANCES

53.53 VII. Rate of Return

- D. Provide a listing of all securities issuances for the company and, if applicable, its parent projected for the next two years. The response should identify for each projected issuance the date, dollar amount, type of security, and effective cost rate.
- 20.

Response: It is important for The York Water Company to maintain a strong financial profile so that it can raise both equity and debt capital if needed to finance construction during 2022 and 2023. The Company expects to incur \$100 million in construction expenditures during this two-year period. While a portion of these expenditures will be provided from internally generated funds, developer contributions and short-term line of credit borrowings, a strong financial profile is necessary to access capital markets for any remaining planned capital requirements, as well as unforeseen requirements at reasonable terms, if and when necessary.

Capital is needed to meet the ongoing capital needs of providing water service to customers in the Company's service territory.

In April, 2022, the Company closed an underwritten public offering of 976,600 shares and an over-allotment of 146,340 shares. Janney Montgomery Scott LLC was the underwriter in the offering. The Company received net proceeds in the offering, after deducting offering expenses and underwriter's discounts and commissions, of approximately \$44.0 million. No additional major equity issuances are planned in the next two years. The net proceeds were used to repay its short-term debt generated in 2021.

The Company plans to continue to issue equity through its Dividend Reinvestment and Direct Stock Purchase and Sale Plan, its Employee Stock Purchase Plan and its Long-term Incentive Plan (at the Board of Directors' discretion).

In December 2022, one of the Company's long-term debt issuances mature, the Series D Senior Notes. The Company plans to repay that issue and the short-term debt generated in 2022 at the end of 2022. The amount of the borrowing is expected to be approximately \$30.0 million. The Company expects to be able to borrow at a rate of 4.0%. This issuance will likely be taxable debt. The Company is also currently planning to refinance short-term debt generated in 2023 at the end of 2023. The amount of the borrowing is expected to be approximately \$32.5 million. The Company expects to be able to borrow at a rate of 4.25%. This issuance will likely be taxable debt.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN DEBT REFINANCING

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

21. Identify any plan by the company to refinance high cost long-term debt or preferred stock.

Response: The Company periodically reviews each of its outstanding debt issues to determine whether it is cost effective to refinance or redeem such issues. The Company refinanced three of its debt issues in 2019 in order to take advantage of lower interest rates. In December 2022, one of the Company's long-term debt issuances mature, the Series D Senior Notes. The Company plans to repay that issue by reissuing new long-term debt at a lower interest rate.

The Company has no outstanding preferred stock.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN ANALYST REPORTS

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

22. Provide copies of all securities analysts reports relating to the company and/or its parent issued within the past two years.

Response: Attached are security analyst reports on the Company issued within the past two years.

The Company does not have a parent.

March 9, 2022

Research Flash Update

The York Water Company

(YORW/NASDAQ)

Rating/Risk:	Neutral/Moderate
Price (Intraday):	\$46.03
Target Price (\$US):	NA
Market Cap (\$US millions):	\$605.3
ADTV (US\$ millions):	\$1.3

Estimates	EPS		Revenue (Net)		P/E
	B&S	Cons.	B&S	Cons.	
2020A	\$1.27	-	\$53.9	-	36.1x
2021E	\$1.30	-	\$55.1	-	35.5x
2022E	\$1.32	\$1.33	\$56.5	\$57.0	34.8x
2023E	\$1.40	\$1.41	\$59.9	\$58.0	33.0x

FYE 12/30; Revenue in USD millions.

Source: Capital IQ, B&S Estimates (model available on request).

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Higher costs pressure EPS in 4Q21, but relief on the way as rate case filing planned for 2022.

York Water posted 4Q21 EPS of \$0.31, up from \$0.28 in 4Q20, with below-the-line items offsetting a modest decline in operating income. Revenue increased 2.5% year/year on implementation of DSIC and customer growth, but inflation led Operations & Maintenance (O&M) expenses to rise 8.1% year/year, triggering a 0.8% dip in operating income. This was offset by tailwinds from higher AFUDC (effectively capital costs accruing as regulatory assets) and lower non-recurring costs, enabling pre-tax income to rise 11%. Of note, 4Q effective tax rate of 1.1% was again favorable (but above -1.6% in 4Q20).

O&M expenses outpacing the top-line is a symptom of York's being late in its rate case cycle, an issue that can impact the company to a greater extent than more geographically diversified peers (York is the lone remaining single-state pure-play in the water utility sector – a double-edged sword since Pennsylvania is an excellent regulatory jurisdiction but the company's P&L can be lumpier over the course of the rate cycle). The good news is, this lumpiness is about to go from a headwind to a tailwind, as management disclosed in its 2021 10-K filed yesterday that the company expects to file a rate case in 2022. While not a total surprise, this sets the stage for top-line growth to reaccelerate and margins to rebound in 2023 (our model assume a clean 1/1/2023 implementation of new rates to the tune of +6%).

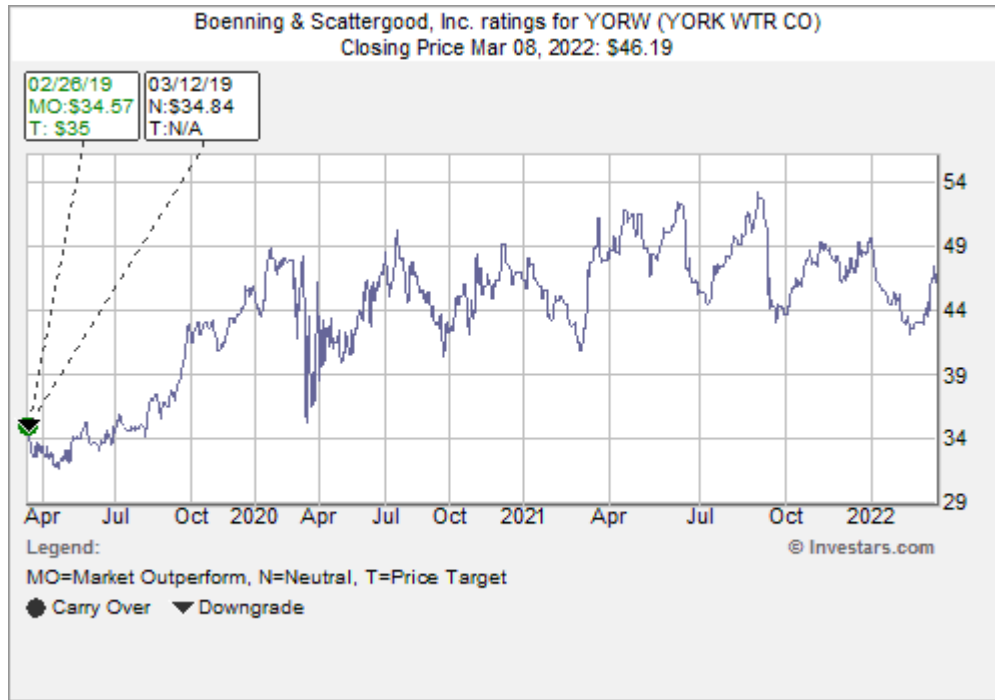
While the York Wastewater saga put the writing on the wall in neon colors that bigger players no longer respect regional purviews in the FMV era, an issue of notable significance for York's growth-via-M&A potential, the good news is that York Water proved in 2021 that it is able to sustain a solid deal pipeline despite this encroachment. York increased its customer count by 0.6% in 2021, an unspectacular yet material tailwind, with the customer growth highlighted by continued expansion into Franklin County via a number of tuck-in deals.

Once a typifying member of a water utility peer group dominated by small, regionally-focused companies, York Water Co. has become a unique, scarce asset as the sector has consolidated and even small-cap peers have sought to expand geographically. This makes sense, since Pennsylvania is known for its balanced regulatory approach, and any geographic diversification would therefore be unlikely to be accretive to the P/E multiple. Still, the landscape in PA has shifted, with large-cap peers and new entrants increasingly aggressive, and it will be interesting to see how York Water's strategy evolves in the years ahead. At 34.8 times vs. the peer group avg. of 32 times, we believe YORW's current P/E appropriately balances reward/risk.

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Disclosure Appendix

Rating and Price Target History:



Risk Factors

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- **Neutral (Hold)**: The security's total return over the next year or longer is expected to be roughly equivalent to the total return of the S&P 500TM over the identical period.
- **Underperform (Sell)**: The security's total return over the next year or longer is expected to be less than the total return of the S&P 500TM over the identical period.

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- **Speculative**: The security has very inconsistent fundamental predictability and/or very high relative price volatility.

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<u>Coverage Universe</u>	<u>% of Universe</u>	<u>Investment Banking Clients (a)</u>	<u>% of Rating Group</u>
Outperform (Buy)	47%	Outperform (Buy)	9%
Neutral (Hold)	53%	Neutral (Hold)	4%
Underperform (Sell)	0%	Underperform (Sell)	0%

(a) Related to services provided within the past 12 months.

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Member FINRA/SIPC

August 5, 2021

Research Flash Update

The York Water Company

(YORW/NASDAQ)

Rating/Risk:	Neutral/Moderate
Price (Intraday):	\$49.24
Target Price (\$US):	NA
Market Cap (\$US millions):	\$643.2
ADTV (US\$ millions):	\$0.7

Estimates	EPS		Revenue (Net)		P/E
	B&S	Cons.	B&S	Cons.	
2019A	\$1.11	-	\$51.6	-	44.4x
2020A	\$1.27	\$1.28	\$53.9	\$54.0	38.6x
2021E	\$1.30	\$1.30	\$55.1	\$55.5	37.8x
2022E	\$1.32	\$1.34	\$56.5	\$56.6	37.3x

FYE 12/30; Revenue in USD millions.

Source: Capital IQ, B&S Estimates (model available on request).

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Higher costs pressure 2Q EPS as developments in Pennsylvania complicate long-term outlook.

York Water posted 2Q21 EPS of \$0.34, up 6.7% year/year, with the upside driven by top-line growth and a lower tax rate, which offset higher expenses. Revenue increased 3.6% year/year on customer growth, with residential demand declining despite higher per capita consumption. The top-line growth was offset by higher costs, with O&M expenses rising 13% year/year due in part to treatment costs, while A&G expenses rose 18%. The result was a 6.2% decline in operating income. A low tax rate (3.4% in 2Q21 vs. 12.7% in 2Q20) created a notable tailwind, however, enabling EPS to rise 7%.

Long the water utility sector's most richly valued stock given its pure-play exposure to Pennsylvania's attractive regulatory environment, YORW shares have underperformed the peer group notably in 2021 (+6% vs. the peers at +14%) and have ceded the P/E pole position. We believe this is directly related to a shifting industry landscape in PA and (relatedly) to increasing friction between York Water and its larger-cap peers. Recent developments significantly complicate the strategic picture for York Water, and the stock is discounting what we believe will be a more challenging situation going forward. Below are our opinions on these developments and their strategic impact.

For decades, the industry operated under genteel sensibilities under which York Water was the de facto suitor when growth opportunities arose in its Southcentral PA region. The onset of FMV put this at risk as bigger players built (commission-incentivized) teams to seek any/all deal opportunities in the FMV world. All this came to a head with the York Wastewater deal, where York Water missed out on a crown jewel asset that most industry observers (ourselves included) had long assumed would be its to win if/when it ever came to market.

Not surprisingly, York Water blames Fair Market Value, saying that it slants the table in favor of large players who can blend acquisition premiums across bigger ratepayer bases. While the company itself has been officially mum on the matter, its former CEO appeared in a high-profile legislative hearing and was highly critical of FMV (see our May 27 note), drawing the ire of larger peers, who interpreted the comments as a proxy for York Water's own views. The result is that the company's former hold on M&A in its local region has been thoroughly shattered, with peers now not only open to doing deals in SE PA, but with gloves off and determined to do so. In our view, this severely complicates the strategic outlook for York Water.

YORW trades at a forward P/E of 37.8 times, a 6% premium to the investor-owned water utility peer group average of 35.6 times.

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Disclosure Appendix

Rating and Price Target History:



Risk Factors

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- **High**: The security has lower-than-average fundamental predictability and/or higher-than-average price volatility.
- **Speculative**: The security has very inconsistent fundamental predictability and/or very high relative price volatility.

Ratings Distribution (6/30/21):

<u>Coverage Universe (a)</u>	<u>% of Universe</u>	<u>Investment Banking Clients (b)</u>	<u>% of Rating Group</u>
Outperform (Buy)	50%	Outperform (Buy)	14%
Neutral (Hold)	48%	Neutral (Hold)	7%
Underperform (Sell)	2%	Underperform (Sell)	0%

(a) Total may not add up to 100% due to rounding.

(b) Related to services provided within the past 12 months.

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Member FINRA/SIPC

May 4, 2021

Research Flash Update

The York Water Company

(YORW/NASDAQ)

Rating/Risk:	Neutral/Moderate
Price (Intraday; 11:00 a.m.):	\$50.40
Target Price (\$US):	NA
Market Cap (\$US millions):	\$671.5
ADTV (US\$ millions):	\$0.7

Estimates	EPS		Revenue (Net)		P/E
	B&S	Cons.	B&S	Cons.	
2019A	\$1.11	-	\$51.6	-	45.4x
2020A	\$1.27	\$1.28	\$53.9	\$54.0	39.5x
2021E	\$1.30	\$1.31	\$54.9	\$55.6	38.9x
2022E	\$1.32	\$1.36	\$56.1	\$56.8	38.2x

FYE 12/30; Revenue in USD millions.

Source: Capital IQ, B&S Estimates

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Steady as she goes: York Water posts solid but uneventful 1Q results.

York Water posted 1Q21 EPS of \$0.28, down from \$0.31 a year ago due in part to a non-repeating insurance gain in the year-ago period (1Q19 EPS were \$0.22). Revenue rose 1.6% on customer growth and higher billing, with the deceleration in top-line growth (revenue expanded 8.8% in 1Q20 and 4.4% in 2020) stemming from a lapping of rate relief. Net income declined 7.4% due to the non-recurrence of the 1Q20 insurance gain and growth in Operating & Maintenance costs. Overall, it was a solid 1Q for York Water, demonstrating solid execution amidst what remains a challenging environment.

During 1Q, York Water deployed \$7.4 million in capital expenditures for system improvements, and management anticipates spending an additional \$26.1 million over the balance of 2021 (note: this excludes M&A). In our view, core capex-driven rate base growth is now more important than ever given recent developments in the M&A market, with larger players moving into the company's neighborhood (most notably the City of York's sale of its wastewater system to a larger peer). We see the York WW deal as the most powerful example yet of how Pennsylvania's fair market value system definitively tips the scales against smaller players like York Water on muni deals.

York Water is based two blocks from York City Hall, has a long and esteemed track record of owning/operating the city's drinking water system, and even handles billing for the WW system. If there were ever to be a sizable asset sale where York Water was a likely suitor, York WW was it. Unfortunately for the company, PA's FMV system allows acquirers to spread premiums across their entire rate base, reducing the rate impact on existing ratepayers for larger utilities.

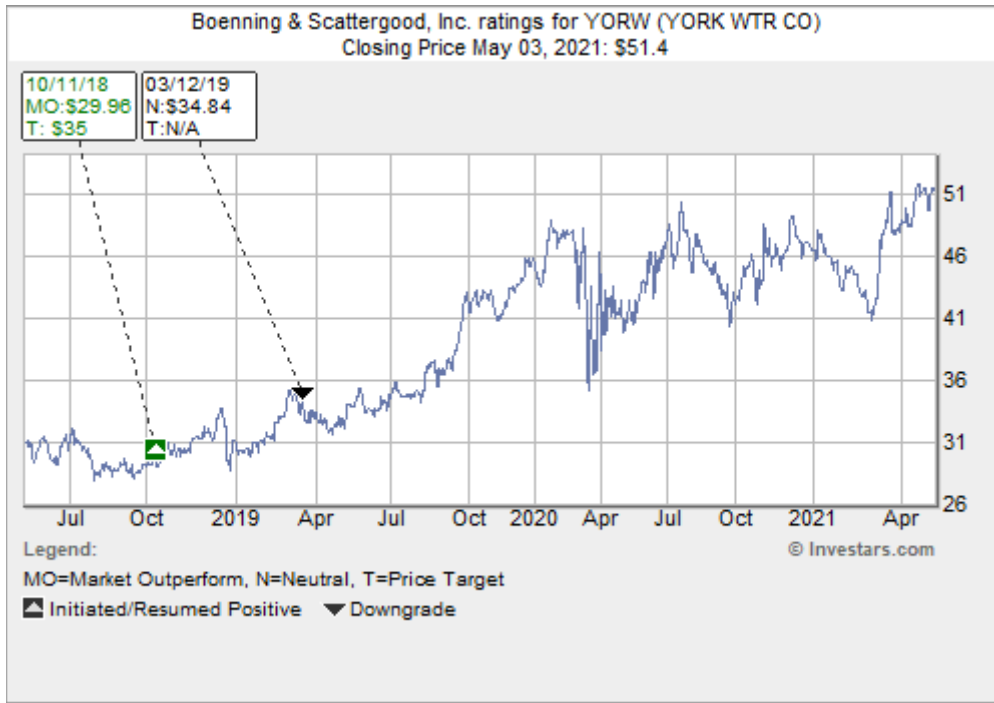
Still, York Water has ample opportunities to grow via the traditional "rate base & rate case" model, and the capex forecast affirms this. So while our M&A growth expectations for York Water have declined given recent events, the outlook is by no means devoid of growth. In addition, with larger utility peers (both water and otherwise) seeking deals in the water/wastewater space (and Pennsylvania in particular an attractive market), York Water Co. is a coveted target. While the company has not expressed any intent or willingness to sell, it's important to note that while increased activity by larger players may hamper York Water's own M&A efforts, it also justifies a higher P/E for YORW shares as a natural and highly compelling target.

YORW trades at a forward P/E of 38.9 times, a 21% premium to the investor-owned water utility peer group average of 32.2 times.

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Disclosure Appendix

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- **Underperform (Sell)**: The security's total return over the next year or longer is expected to be less than the total return of the S&P 500™ over the identical period.

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- **High**: The security has lower-than-average fundamental predictability and/or higher-than-average price volatility.
- **Speculative**: The security has very inconsistent fundamental predictability and/or very high relative price volatility.

Ratings Distribution (3/31/21):

<u>Coverage Universe (a)</u>	<u>% of Universe</u>	<u>Investment Banking Clients (b)</u>	<u>% of Rating Group</u>
Outperform (Buy)	38%	Outperform (Buy)	7%
Neutral (Hold)	47%	Neutral (Hold)	3%
Underperform (Sell)	1%	Underperform (Sell)	100%
Not Rated	14%	Not Rated	10%

(a) Total may not add up to 100% due to rounding.

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March 12, 2021

Research Flash Update

The York Water Company

(YORW/NASDAQ)

Rating/Risk:	Neutral/Moderate
Price (Intraday):	\$47.08
Target Price (\$US):	NA
Market Cap (\$US millions):	\$609.8
ADTV (US\$ millions):	\$0.7

Target Price and Rating are for 12 months.

Estimates	EPS		Revenue (Net)		P/E
	B&S	Cons.	B&S	Cons.	
2019A	\$1.11	-	\$51.6	-	42.4x
2020A	\$1.27	\$1.28	\$53.9	\$54.0	36.9x
2021E	\$1.32	\$1.28	\$55.2	\$56.0	35.7x
2022E	\$1.35	\$1.35	\$56.6	\$57.0	35.0x

FYE 12/30; Revenue in USD millions.

Source: Capital IQ, B&S Estimates

Ryan M. Connors

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4Q tepid as York WW sale an ominous sign that large-caps increasingly dominant in PA M&A.

York Water posted 4Q20 EPS of \$0.28, a penny above our estimate, with the upside driven by a non-recurring \$0.04 pretax gain on a death benefit from a life insurance policy and a lower effective tax rate. Revenue increased 2.9% in the quarter on higher per capita consumption levels and customer growth, while operating margin declined 280 bps to 41.1% in 4Q20 vs. 43.9% in 4Q19, leading to a 3.9% decline in operating income. The effective tax rate was -1.6% in 4Q20 vs. 7.7% in 4Q19, a \$0.02 year/year EPS tailwind.

By far overshadowing the 4Q20 results is the City of York's pending sale of its wastewater system to a larger peer. In a process drawing interest from numerous larger peers (and even a major out-of-state electric utility), the City of York has reached an agreement to sell its wastewater utility for \$235 million. In our view, the deal has profound adverse implications on the long-term growth outlook for York Water Company and the investment case for YORW shares. We believe the outcome of the York WW sale is the most powerful example yet of how Pennsylvania's fair market value system definitively tips the scales against smaller players like York Water on muni deals.

York Water is based two blocks from York City Hall, has a long and esteemed track record of owning/operating the city's drinking water system, and even handles billing for the WW system. If there were ever to be a sizable asset sale where York Water was a likely suitor, York WW was it. Unfortunately for the company, PA's FMV system allows acquirers to spread premiums across their entire rate base, reducing the rate impact on existing ratepayers for larger utilities.

In addition, larger peers have responded to FMV with an increased strategic focus on M&A, and are seeking out any/all deals wherever they may lie geographically. In the past, larger peers may have left a deal like this to York Water, respecting the company's presence in that part of the state, but under FMV the tone of the muni acquisition market has changed dramatically. The result was substantial interest in York WW not only from "usual suspect" larger PA water utilities, but also from NextEra Energy (NEE-\$74.86-Not Rated), the world's largest utility company and a new player on the PA water scene.

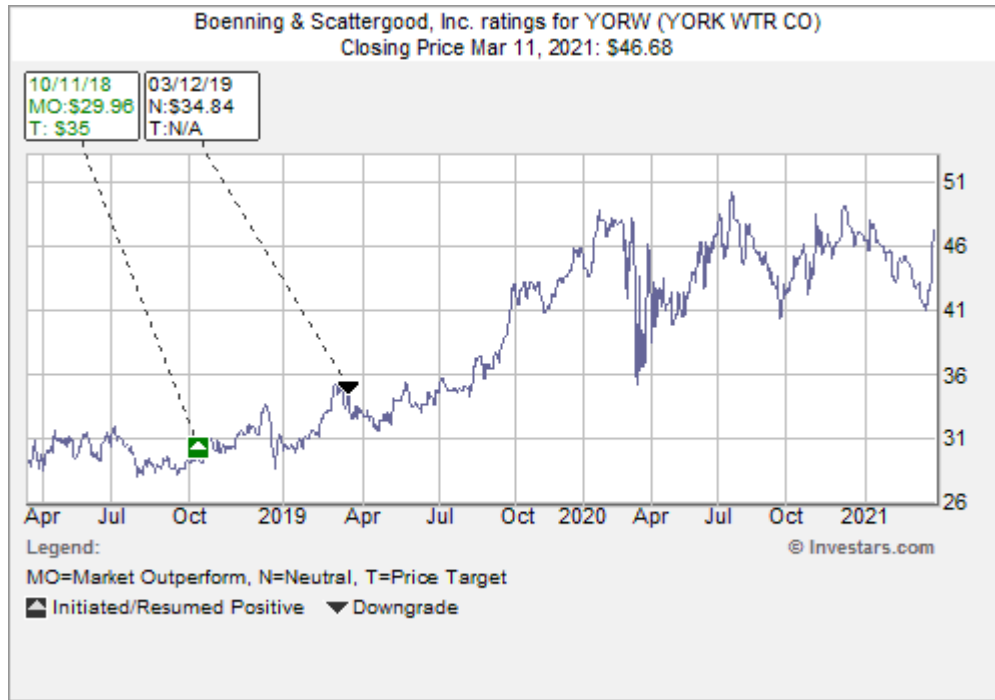
M&A isn't the entirety of York Water's growth story, but the ability to act as a consolidator in its own neighborhood is a key incremental driver. Unfortunately, the writing on the York WW wall suggests that winning deals in the FMV world will be increasingly difficult.

YORW shares trade at a forward P/E of 36 times, a 20% premium to the investor-owned water utility peer group average of 30 times.

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Disclosure Appendix

Rating and Price Target History:



Risk Factors

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Analyst Certification:

The research analysts whose names appears on this research report certify that: (1) all of the views expressed in this research report accurately reflect their personal views about the subject security or issuer, and (2) no part of the research analysts' compensation was, is, or will be directly or indirectly related to the specific recommendations or views expressed by the research analysts in this research report.

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- **Speculative**: The security has very inconsistent fundamental predictability and/or very high relative price volatility.

Ratings Distribution (12/31/20):

<u>Coverage Universe (a)</u>	<u>% of Universe</u>	<u>Investment Banking Clients (b)</u>	<u>% of Rating Group</u>
Outperform (Buy)	38%	Outperform (Buy)	22%
Neutral (Hold)	49%	Neutral (Hold)	3%
Underperform (Sell)	1%	Underperform (Sell)	100%
Not Rated	13%	Not Rated	0%

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November 6, 2020

Research Flash Update

The York Water Company

(YORW/NASDAQ)

Rating/Risk:	Neutral/Moderate
Price:	\$44.69
Target Price (\$US):	NA
Market Cap (\$US millions):	\$575.2
ADTV (US\$ millions):	\$0.7
Price intra-day as-of 10:43 a.m. ET	
Target Price and Rating are for 12 months.	

Estimates	EPS		Revenue (Net)		P/E
	B&S	Cons.	B&S	Cons.	
2018A	\$1.04	-	\$48.4	-	43.1x
2019A	\$1.11	-	\$51.6	-	40.3x
2020E	\$1.32	\$1.27	\$53.7	\$54.0	33.9x
2021E	\$1.35	\$1.27	\$55.2	\$56.0	33.0x

FYE 12/30; Revenue in USD millions.

Source: Capital IQ, B&S Estimates

Ryan M. Connors

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Another strong quarter: EPS rise 5% as top-line gains on higher consumption, margins improve.

York Water posted 3Q20 EPS of \$0.36, up 4.5% year/year, with the upside driven by a combination of top-line growth and incremental margin expansion. Revenue rose 4.2% year/year despite a difficult comp (+7.7% in 3Q19), as higher per capita consumption due to the ongoing COVID-19 pandemic and organic customer growth enabled improved volumes. Cost control was solid, with O&M (+2.8%) and Administrative & General (+3.9%) expenses expanded slower than the top-line, enabling operating margin to improve 10 bps to 49.2% and net income to rise 4.9%. Overall, it was a solid quarter.

In early October, the PUC voted to end its COVID-19 moratorium on utility service terminations, citing improving economic/employment conditions. The moratorium will be formally lifted as-of November 9, and utilities must meet notification and payment plan guidelines (including protections for low income ratepayers) in order to move forward with individual shut-offs. Acknowledging the elevated costs associated with this and other aspects of the PUC's COVID-19 response, the PUC reiterated that such expenses should be tracked as a regulatory asset to be recouped in future rate proceedings.

In September, York Water settled on the acquisition of Letterkenny Township Municipal Authority, a WW system serving a town of 2,400 in Franklin County, PA. In our view, the deal is notable strategically for York Water on a number of levels. First, the acquisition follows a broader shift toward municipal wastewater acquisitions, highlighting an important industry trend even for York Water (historically noted as a drinking water pure-play). Second, Letterkenny (~50 miles west of York's core footprint) suggests that York Water is branching out from its historical pattern of staying in/around York, PA – a notable development for York itself as well as for larger players in PA.

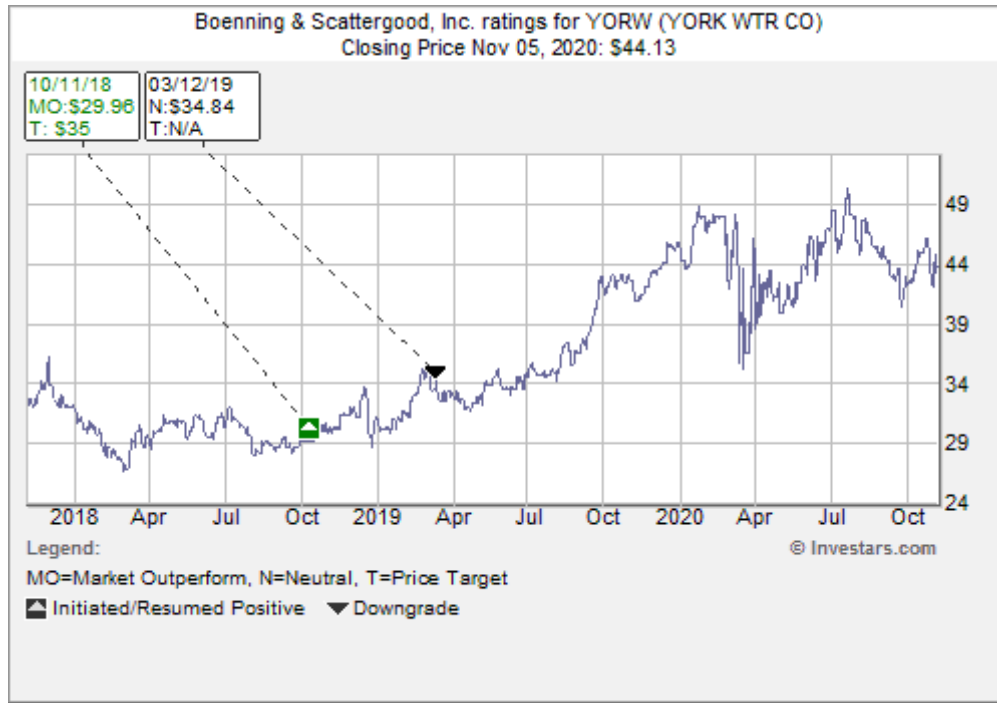
York Water has a robust long-term growth outlook, and its 3Q results underscore the company's strong internal fundamentals, as well as the resiliency of the regulated water utility business model even during times of acute economic stress. In addition, the company has been active on the M&A front, potentially opening up a new avenue of strategic growth. Still, we believe these positive fundamentals are currently priced into the stock, and maintain our Neutral rating.

YORW shares trade at a forward P/E of 33 times, a 14% premium to the investor-owned water utility peer group average of 29 times.

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Disclosure Appendix

Rating and Price Target History:



Risk Factors

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Analyst Certification:

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Ratings Distribution (9/30/20):

Coverage Universe (a)	% of Universe	Investment Banking Clients (b)	% of Rating Group
Outperform (Buy)	32%	Outperform (Buy)	21%
Neutral (Hold)	46%	Neutral (Hold)	9%
Underperform (Sell)	1%	Underperform (Sell)	100%
Not Rated	20%	Not Rated	7%

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August 7, 2020

Research Flash Update

The York Water Company

(YORW/NASDAQ)

Rating/Risk:	Neutral/Moderate
Price:	\$45.98
Target Price (\$US):	NA
Market Cap (\$US millions):	\$586.3
ADTV (US\$ millions):	\$0.7

Target Price and Rating are for 12 months.

Estimates	EPS		Revenue (Net)		P/E
	B&S	Cons.	B&S	Cons.	
2018A	\$1.04	-	\$48.4	-	44.4x
2019A	\$1.11	-	\$51.6	-	41.4x
2020E	\$1.26	\$1.22	\$53.3	\$53.4	36.4x
2021E	\$1.30	\$1.28	\$54.4	\$54.8	35.3x

FYE 12/30; Revenue in USD millions.

Source: Capital IQ, B&S Estimates

Ryan M. Connors
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Another strong quarter: EPS jump 12% despite top-line deceleration due to lapping of rate case.

York Water posted 2Q20 EPS of \$0.32, up 12% year/year, as higher revenue and cost discipline enabled the company to continue its run of robust bottom-line growth. Revenue increased 2.1% year/year, a sequential deceleration from the >8% rate of the last four quarters as the company implemented its latest PA rate case. Still, improved residential volumes (driven by COVID-19 lockdowns) and customer growth were top-line tailwinds. O&M and G&A expenses declined 1.1% and 1.5% year/year, respectively, as York continues to stand out for strong cost discipline. Overall, it was a solid quarter for York Water, demonstrating strong growth and operational execution.

Management says the ongoing COVID-19 pandemic has had little impact on the company's fundamental earnings outlook. York Water has ceased posting customer shut-offs for non-payment, but meter reading and billing continue. Accrued bills will come due once the situation stabilizes, and the company does not anticipate a surge in uncollectible accounts. The capital program has not been impacted, so the rate base growth outlook remains intact, and the company is in an excellent position on the rate front, having implemented new rates in 2019 and not yet needing to utilize a DSIC surcharge.

Pennsylvania has somewhat uncharacteristically lagged other states in ending service disconnection moratoriums, with the PUC splitting 2-2 on the issue in June and neglecting to address the issue at all in its latest public meeting this week. So far, the rise in bad debt and receivables has been manageable for York Water and its peers, and the establishment of a regulatory asset to recoup any bad debt in the future is a key positive. Still, given PA's history of fair and balanced regulation, it's surprising to see the state lagging on this issue.

York Water remains well positioned financially, and has not had any issues related to either short-term or long-term financing as a result of the COVID-19 recession. The company's next debt maturity is a \$10 million committed line of credit due September 2020, and we expect a seamless refinancing given York's financial strength.

York Water has a robust long-term growth outlook, and its 2Q results underscore the company's strong internal fundamentals, as well as the resiliency of the regulated water utility business model even during times of acute economic stress. Still, we believe the positive fundamentals are currently priced into the stock, and maintain our Neutral rating. YORW trades at a forward P/E of 35.3 times, a 21% premium to the water utility peer group average of 29.2 times.

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Disclosure Appendix

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Ratings Distribution (6/30/20):

<u>Coverage Universe (a)</u>	<u>% of Universe</u>	<u>Investment Banking Clients (b)</u>	<u>% of Rating Group</u>
Outperform (Buy)	22%	Outperform (Buy)	24%
Neutral (Hold)	40%	Neutral (Hold)	6%
Underperform (Sell)	0%	Underperform (Sell)	0%
Not Rated	38%	Not Rated	21%

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May 6, 2020

Research Flash Update

The York Water Company

(YORW/NASDAQ)

Rating/Risk:	Neutral/Moderate
Price:	\$41.23
Target Price (\$US):	NA
Market Cap (\$US millions):	\$527.7
ADTV (US\$ millions):	\$0.7
Price intra-day as-of 12:30pm	
Target Price and Rating are for 12 months.	

Estimates	EPS		Revenue (Net)		P/E
	B&S	Cons.	B&S	Cons.	
2018A	\$1.04	-	\$48.4	-	39.8x
2019A	\$1.11	-	\$51.6	-	37.1x
2020E	\$1.24	\$1.21	\$53.4	\$53.1	33.1x
2021E	\$1.30	\$1.25	\$54.5	\$54.6	31.8x

FYE 12/30; Revenue in USD millions.

Source: Capital IQ, B&S Estimates

Ryan M. Connors
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Upping estimates: 1Q beat, solid outlook under-score resiliency of regulated business model.

York Water reported 1Q20 EPS of \$0.31, up 42% year/year, as rate relief drove strong top-line growth (+8.8%), the tax rate remained low (12.4%) due to effective utilization of repair tax treatment, and a one-time insurance gain also boosted the bottom-line. Overall, it was a strong first quarter for York Water, demonstrating solid operational execution and the benefits of the stable PA regulatory climate.

Management indicates that the ongoing COVID-19 situation has little impact on the company's fundamental earnings outlook. York Water has ceased posting customer shut-offs for non-payment, but meter reading and billing continue. Accrued bills will come due once the situation stabilizes, and the company does not anticipate a surge in uncollectible accounts. The capital program has not been impacted, so the rate base growth outlook remains intact, and the company is in an excellent position on the rate front, having implemented new rates in 2019 and not yet needing to utilize a DSIC surcharge.

In addition, York Water is well positioned financially, and has not had any issues related to short-term or long-term financing as a result of the COVID-19 crisis. The company's next upcoming debt maturity is a \$10 million committed line of credit due September 2020, and we expect a seamless refinancing given York's financial strength.

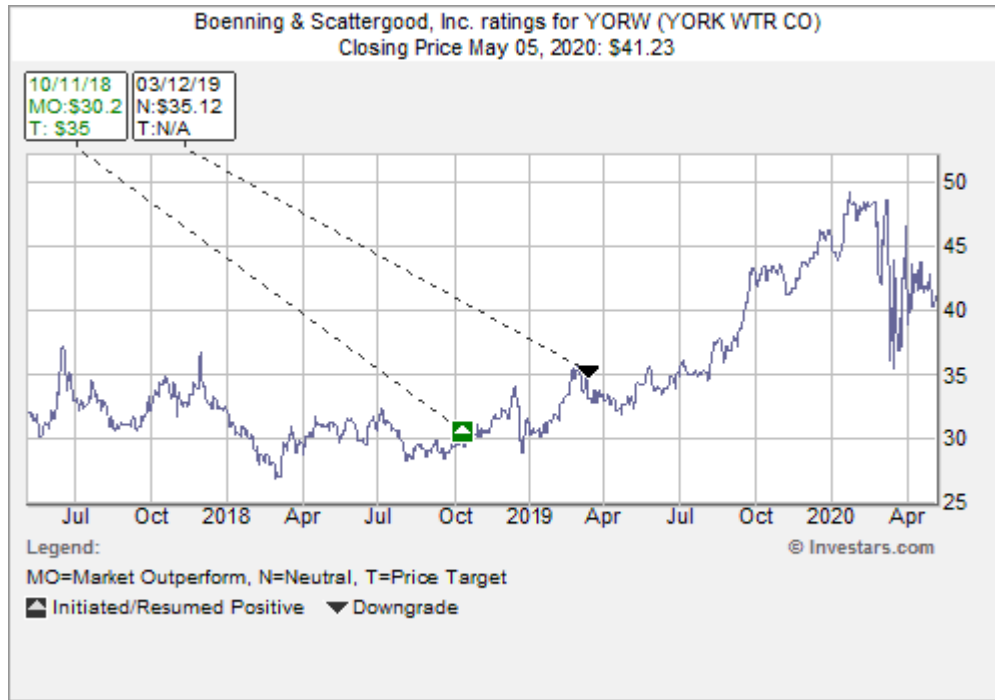
We up our 2020 EPS estimate to \$1.24 from \$1.22, while raising our 2021 estimate to \$1.30 from \$1.28. With the capital improvement program intact, the long-term outlook for rate base/earnings growth remains robust as well. In fact, given Pennsylvania's track record of effective regulatory policy, we believe that regulated utilities will be encouraged to continue investing in local infrastructure, providing an offsetting economic stimulus during a time when state/local budgets are under pressure (this could also create M&A opportunities).

York Water has a robust long-term growth outlook, and its 1Q results underscore the company's strong internal fundamentals, as well as the resiliency of the regulated water utility business model even during times of acute economic stress. Still, we believe the positive fundamentals are currently priced into the stock, and maintain our Neutral rating. YORW trades at a forward P/E of 31.8 times, a 17% premium to the water utility peer group average of 27.1 times.

Boenning & Scattergood, Inc. does and seeks to do business with companies covered in its research reports. As a result, Investors should be aware that the firm may have a conflict of interest that could affect the objectivity of this report. Investors should consider this report as only a single factor in making their investment decision. **FOR ANALYST CERTIFICATION AND OTHER IMPORTANT DISCLOSURES, PLEASE REFER TO THE DISCLOSURE SECTION LOCATED ON PAGES 2 & 3.**

Disclosure Appendix

Rating and Price Target History:



Risk Factors

The realization of any or all of the following risk factors, among others, may adversely affect the company's stock price and prevent it from reaching our price target: the economic cycle, concentration in energy sector, foreign currency exposure, and client concentration.

Analyst Certification:

The research analysts whose names appears on this research report certify that: (1) all of the views expressed in this research report accurately reflect their personal views about the subject security or issuer, and (2) no part of the research analysts' compensation was, is, or will be directly or indirectly related to the specific recommendations or views expressed by the research analysts in this research report.

Important Disclosures:

Boenning & Scattergood makes a market in shares of the subject company.

Boenning & Scattergood's Ratings System:

Our three-tier investment ratings are based on a stock's return potential relative to a broad market index:

- **Outperform (Buy)**: The security's total return over the year or longer is expected to exceed the total return of the S&P 500™ over the identical period.
- **Neutral (Hold)**: The security's total return over the next year or longer is expected to be roughly equivalent to the total return of the S&P 500™ over the identical period.
- **Underperform (Sell)**: The security's total return over the next year or longer is expected to be less than the total return of the S&P 500™ over the identical period.

Our four-tier risk ratings are based on a mix of price volatility and fundamental factors relative to the market and peer group:

- **Low**: The security has higher-than-average fundamental predictability and/or lower-than-average price volatility.
- **Moderate**: The security has average fundamental predictability and/or average price volatility.
- **High**: The security has lower-than-average fundamental predictability and/or higher-than-average price volatility.
- **Speculative**: The security has very inconsistent fundamental predictability and/or very high relative price volatility.

Ratings Distribution 3/31/20):

Coverage Universe (a)	% of Universe	Investment Banking Clients (b)	% of Rating Group
Outperform (Buy)	28%	Outperform (Buy)	27%
Neutral (Hold)	61%	Neutral (Hold)	13%
Underperform (Sell)	0%	Underperform (Sell)	0%
Not Rated	11%	Not Rated	22%

(a) Total may not add up to 100% due to rounding.

(b) Related to services provided within the past 12 months.

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Water Utilities

Price:	\$44.69
Fair Value Estimate:	\$55.00
52-Week Range:	\$42.10 - \$53.77
Market Cap (MM):	\$586
Shr.O/S-Diluted (mm):	13.1
Average Daily Volume:	28,570
Book Value:	\$11.64
Dividend:	\$0.78
Yield:	1.7%

FYE: Dec	2021A	2022E	2023E
EPS:	\$1.30A	\$1.33E	\$1.41E
Prior EPS:	\$1.28	NC	NC
P/E Ratio:	34.4x	33.6x	31.7x

Quarterly EPS:

Q1	\$0.28A	\$0.29E	\$0.31E
Q2	\$0.35A	\$0.37E	\$0.37E
Q3	\$0.36A	\$0.36E	\$0.40E
Q4	\$0.31A	\$0.31E	\$0.33E
Year:	\$1.30A	\$1.33E	\$1.41E

Quarterly Revenue (M):

Q1	13A	13E	14E
Q2	14A	14E	14E
Q3	15A	15E	15E
Q4	14A	14E	15E
Year:	55A	57E	58E



March 10, 2022

The York Water Company (YORW) - BUY

2021 Results Above Forecasts; Maintain BUY Rating, \$55 Fair Value

PORTFOLIO MANAGER BRIEF

While The York Water Company's 2021 revenues met expectations, EPS of \$1.30 was above our forecasts. Looking forward, 2022 (and 2023) look to be record years for system-wide investments, which should drive rate base growth throughout our published estimates. We maintain our BUY rating and \$55 Fair Value on YORW shares.

ANALYST NOTES

- 4Q21 / 2021 Results Above Forecasts.** 4Q21 revenues of \$13.7MM met our estimate, but EPS of \$0.31 was above our \$0.28 estimate. For the full year, revenues increased primarily due to the addition of new customers and benefits from the distribution system improvement charge (DSIC). At the net income line, the aforementioned higher revenues and lower taxes (partially offset by higher expenses and an insurance gain that didn't repeat YOY) were the primary drivers of the improved performance versus 2020.
- CAPEX Increases Will Drive Rate Base Growth.** For 2022, the Company sees \$44MM of investment and then another \$50MM in 2023. Upcoming large projects include the dam spillway at Lake Williams, with construction commencing in 2022 with a projected cost of \$32MM. The Lake Redman dam spillway will be reviewed after work at Lake Williams is completed.
- Customer Additions Continued in 2021.** YORW's average customer counts increased in 2021 (water customers +703, wastewater +246). Acquisitions contributed to customer additions, and total customer counts now stand at 69,622 (water) and 3,325 (wastewater).
- Guidance Update.** The Company expects acquisitions and DSIC benefits to generate modest additional revenues in 2022. YORW is awaiting regulatory approval on 3 acquisitions: Scott Water Company (expected closing 3Q22) for 25 water customers, the Letterkenny Industrial Development Authority (expected closing 2Q22) for 90 water & wastewater customers, and Country View Manor Community LLC (expected closing 2Q22) for 50 water & wastewater customers.
- Summary/Valuation.** Better-than-expected 2021 earnings and record planned CAPEX in 2022 and 2023 reinforce our positive investment thesis on YORW shares. The water utility peer group continues to trade off previous highs, despite strengthening business fundamentals. YORW shares remain attractive at a P/E of 32x our 2023 estimate; we believe a 39x P/E is attainable. We maintain our BUY rating and \$55 Fair Value.

Company Description

The York Water Company engages in impounding, purifying, and distributing drinking water in Pennsylvania. The company has two reservoirs, Lake Williams and Lake Redman, which together hold up to approximately 2.2 billion gallons of water as well as a 15-mile pipeline from the Susquehanna River to Lake Redman that provides access to an additional supply of 12.0 million gallons of untreated water per day. It serves fixtures and furniture, electrical machinery, food products, paper, ordnance units, textile products, air conditioning systems, laundry detergent, barbells and motorcycles industries.

IMPORTANT DISCLOSURES

Research Analyst Certification

I, Michael Gaugler, the Primarily Responsible Analyst for this research report, hereby certify that all of the views expressed in this research report accurately reflect my personal views about any and all of the subject securities or issuers. No part of my compensation was, is, or will be, directly or indirectly, related to the specific recommendations or views I expressed in this research report.

Janney Montgomery Scott LLC ("Janney") Equity Research Disclosure Legend

Janney Montgomery Scott LLC intends to seek or expects to receive compensation for investment banking services from The York Water Company in the next three months.

The research analyst is compensated based on, in part, Janney Montgomery Scott's profitability, which includes its investment banking revenues.

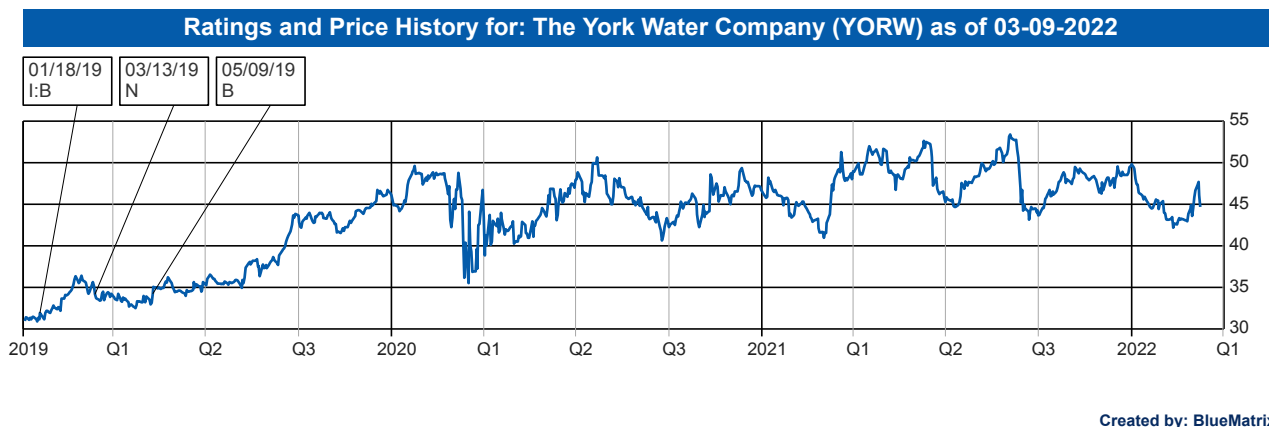
Definition of Ratings

BUY: Janney expects that the subject company will appreciate in value. Additionally, we expect that the subject company will outperform comparable companies within its sector.

NEUTRAL: Janney believes that the subject company is fairly valued and will perform in line with comparable companies within its sector. Investors may add to current positions on short-term weakness and sell on strength as the valuations or fundamentals become more or less attractive.

SELL: Janney expects that the subject company will likely decline in value and will underperform comparable companies within its sector.

Price Charts



Janney Montgomery Scott Ratings Distribution as of 12/31/2021

Rating	Count	Percent	IB Serv./Past 12 Mos.*	
			Count	Percent
BUY [B]	127	50.60	34	26.77
NEUTRAL [N]	95	37.85	8	8.42

SELL [S]	0	0.00	0	0.00
EXTENDED REVIEW [EXTRE]	29	11.55	5	17.24

*Percentages of each rating category where Janney has performed Investment Banking services over the past 12 months.

Other Disclosures

Janney Montgomery Scott LLC, is a U.S. broker-dealer registered with the U.S. Securities and Exchange Commission and a member of the New York Stock Exchange, the Financial Industry Regulatory Authority and the Securities Investor Protection Corp.

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Water Utilities

Price:	\$48.72
Fair Value Estimate:	\$55.00
52-Week Range:	\$40.70 - \$53.77
Market Cap (MM):	\$638
Shr.O/S-Diluted (mm):	13.1
Average Daily Volume:	42,120
Book Value:	\$11.50
Dividend:	\$0.75
Yield:	1.5%

FYE: Dec	2021E	2022E	2023E
EPS:	\$1.28E	\$1.33E	\$1.41E
Prior EPS:	\$1.30	\$1.35	NC
P/E Ratio:	38.1x	36.6x	34.6x

Quarterly EPS:

	2021	2022E	2023E
Q1	\$0.28A	\$0.30E	\$0.32E
Q2	\$0.35A	\$0.34E	\$0.35E
Q3	\$0.36A	\$0.38E	\$0.42E
Q4	\$0.28E	\$0.30E	\$0.32E
Year:	\$1.28E	\$1.33E	\$1.41E

Quarterly Revenue (M):

	2021	2022E	2023E
Q1	13A	13E	14E
Q2	14A	14E	14E
Q3	15A	15E	15E
Q4	14E	14E	15E
Year:	55E	57E	58E



November 10, 2021

The York Water Company (YORW) - BUY

Updating Forward Estimates; Maintain BUY Rating, \$55 Fair Value

PORTFOLIO MANAGER BRIEF

The York Water Company's 3Q21 EPS results came in just below our expectations, primarily due to less-than-expected residential water sales. We note the weather conditions in 3Q21 did not compare favorably YOY, and that likely may have negatively impacted volumes. Looking forward, the CAPEX forecast remains strong relative to 2020 and previous years, which we expect to favorably impact rate base growth. We've made minor adjustments to our forward estimates (see table, this page) and maintain our BUY rating and \$55 Fair Value on YORW shares.

ANALYST NOTES

- 3Q21 Results Just Short of Expectations.** Beginning with a revenue analysis, 3Q21's \$14.5MM represented an improvement of \$246K YOY, but was below our \$14.9MM estimate. The shortfall in our forecast model was residential water sales; we were looking for \$9.3MM, the actual amount was \$8.9MM (flat YOY). Weather conditions were not as favorable YOY, and likely suppressed volume sales. Expense ratios were within the normal ranges that we expected, but EPS of \$0.36 was \$0.03 below our \$0.39 estimate.
- Regulatory Update.** Effective 10/1/21, the Company's tariff included a distribution system improvement charge (DSIC) on revenues of 2.60%. It does not expect to file a rate increase request in 2021.
- Acquisitions Continue.** On 7/30/21 The Company signed a purchase agreement to acquire the assets of the Scott Water Company in Greene Township, Franklin County, PA. Closing is expected in 3Q21 and will add 25 approximately water customers.
- CAPEX Update.** YTD, YORW has invested \$27.4MM, and expects to invest another \$7.6MM through year-end for a 2021 total of \$35MM. This amount compares favorably with our previous CAPEX estimate of \$32.5MM.
- Summary/Valuation.** We've made minor adjustments to our forward estimates (see table, this page), which did not have an impact on valuation. The Company continues to execute against elevated CAPEX plans, which will grow rate base. It continues to seek (and make) acquisitions, which generate additional opportunities for investment. Our positive investment thesis remains intact, and we maintain our BUY rating and \$55 Fair Value on YORW shares, based on a P/E of 39x our 2023 EPS estimate of \$1.41.

Company Description

The York Water Company engages in impounding, purifying, and distributing drinking water in Pennsylvania. The company has two reservoirs, Lake Williams and Lake Redman, which together hold up to approximately 2.2 billion gallons of water as well as a 15-mile pipeline from the Susquehanna River to Lake Redman that provides access to an additional supply of 12.0 million gallons of untreated water per day. It serves fixtures and furniture, electrical machinery, food products, paper, ordnance units, textile products, air conditioning systems, laundry detergent, barbells and motorcycles industries.

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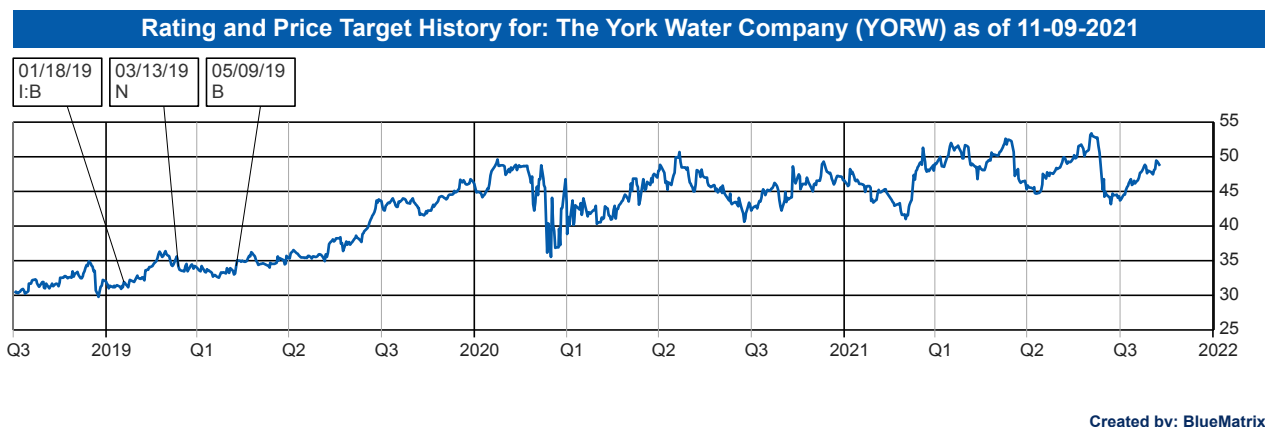
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SELL: Janney expects that the subject company will likely decline in value and will underperform comparable companies within its sector.

Price Charts



Janney Montgomery Scott Ratings Distribution as of 09/30/2021

Rating	Count	Percent	IB Serv./Past 12 Mos.*	
			Count	Percent
BUY [B]	122	49.00	34	27.87
NEUTRAL [N]	97	38.96	7	7.22

SELL [S]	0	0.00	0	0.00
EXTENDED REVIEW [EXTRE]	30	12.05	7	23.33

*Percentages of each rating category where Janney has performed Investment Banking services over the past 12 months.

Other Disclosures

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Water Utilities

Price:	\$49.20
Fair Value Estimate:	\$55.00
52-Week Range:	\$40.57 - \$52.97
Market Cap (MM):	\$643
Shr.O/S-Diluted (mm):	13.1
Average Daily Volume:	39,430
Book Value:	\$11.09
Dividend:	\$0.75
Yield:	1.5%

FYE: Dec	2021E	2022E	2023E
EPS:	\$1.30E	\$1.35E	\$1.41E
Prior EPS:	\$1.29	\$1.36	NC
P/E Ratio:	37.8x	36.4x	34.9x

Quarterly EPS:

	Q1	Q2	Q3	Q4	Year:
EPS:	\$0.28A	\$0.30E	\$0.32E	\$0.35E	\$1.30E
EPS:	\$0.35A	\$0.34E	\$0.35E	\$0.32E	\$1.35E
EPS:	\$0.39E	\$0.41E	\$0.42E	\$0.32E	\$1.41E
EPS:	\$0.28E	\$0.30E	\$0.32E	\$0.32E	\$1.30E
Year:	\$1.30E	\$1.35E	\$1.41E	\$1.41E	\$1.41E

Quarterly Revenue (M):

	Q1	Q2	Q3	Q4	Year:
Revenue:	13A	13E	14E	14E	56E
Revenue:	14A	14E	14E	15E	57E
Revenue:	15E	15E	16E	15E	59E
Revenue:	14E	14E	15E	15E	59E
Year:	56E	57E	59E	59E	59E



August 5, 2021

The York Water Company (YORW) - BUY

2Q21 EPS Above Forecasts; Maintain BUY Rating, Fair Value Increased to \$55 from \$53

PORTFOLIO MANAGER BRIEF

The York Water Company's 2Q21 EPS results were above forecasts, as customer growth and higher billing & revenue collection services benefited YOY performance. Looking forward, the 2021 CAPEX plans remain at elevated levels, and we've made minor adjustments to our 2021/2022 estimates (and introduced 2023 forecasts, which we move to for valuation purposes). We maintain our BUY rating on YORW shares but raise our Fair Value from \$53 to \$55, based on a P/E of 39x our 2023 EPS estimate of \$1.41.

ANALYST NOTES

- 2Q21 Results Exceeded Forecasts.** On the top line, revenues of \$13.8MM matched our expectations, as all customer classes (Residential, Commercial and Industrial) recorded YOY improvements (Billing & Revenue Collection Services did substantially better). At the bottom line, EPS of \$0.35 was above our \$0.33 estimate, which was also consensus.
- 2021 CAPEX Program Update.** YTD, YORW has invested just over \$16MM. For the remainder of the year, it anticipates additional CAPEX of \$16.5MM. We note that the expected total CAPEX (\$32.5MM) does not include any potential acquisitions the Company may undertake. In its last 10K filing, YORW expected construction and acquisition expenditures of \$36MM for 2021 and \$40MM for 2022.
- Adjusting 2021/2022 Estimates; Introducing 2023 Forecasts.** Based on 2Q21 results, we've made minor adjustments to our 2021/2022 estimates (see table, this page). We've also introduced 2023 forecasts, which we move to for valuation purposes.
- Summary/Valuation.** Better-than-expected results in 2Q21 and CAPEX that's exceeding depreciation by approximately 3.5x provides increased visibility for both 2021 and our longer-term forecasts. With the seasonally important 3Q now almost half over, the weather pattern has been slightly unfavorable due to precipitation, but longer-range forecasts for mid-August lean towards higher temperatures and drier conditions. The forward outlook for earnings growth remains strong, and our positive investment thesis is maintained. We maintain our BUY rating but raise our Fair Value from \$53 to \$55, based on a P/E of 39x our 2023 EPS estimate of \$1.41.

Company Description

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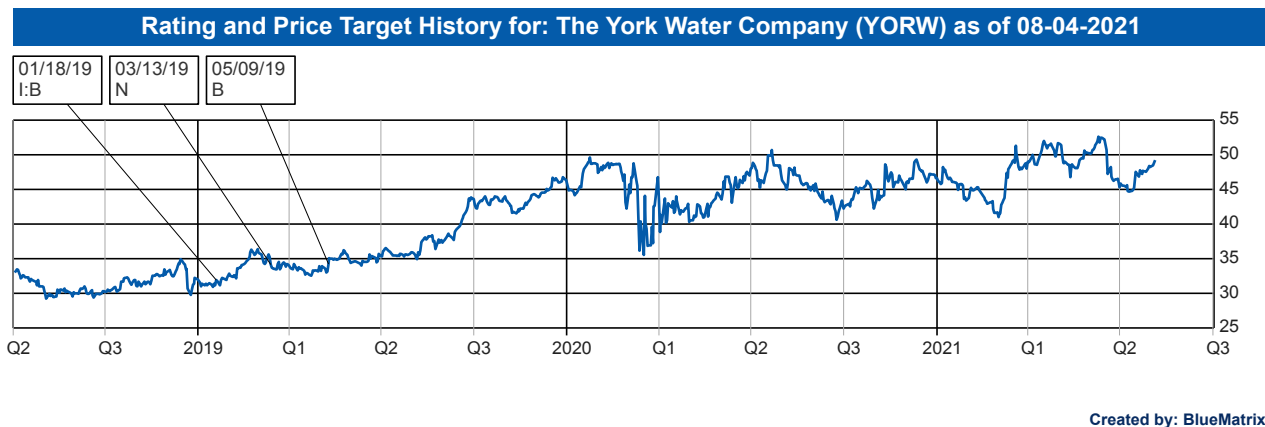
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SELL: Janney expects that the subject company will likely decline in value and will underperform comparable companies within its sector.

Price Charts



Janney Montgomery Scott Ratings Distribution as of 06/30/2021

Rating	Count	Percent	IB Serv./Past 12 Mos.*	
			Count	Percent
BUY [B]	124	47.51	26	20.99
NEUTRAL [N]	103	39.46	3	2.91

SELL [S]	0	0.00	0	0.00
EXTENDED REVIEW [EXTRE]	34	13.03	8	23.53

*Percentages of each rating category where Janney has performed Investment Banking services over the past 12 months.

Other Disclosures

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Water Utilities

Price:	\$49.81
Fair Value Estimate:	\$53.00
52-Week Range:	\$39.60 - \$52.50
Market Cap (MM):	\$653
Shr.O/S-Diluted (mm):	13.1
Average Daily Volume:	39,970
Book Value:	\$10.96
Dividend:	\$0.75
Yield:	1.5%

FYE: Dec	2020A	2021E	2022E
EPS:	\$1.27A	\$1.29E	\$1.36E
Prior EPS:		\$1.30	\$1.37
P/E Ratio:	39.2x	38.6x	36.6x

Quarterly EPS:

	2020A	2021E	2022E
Q1	\$0.31A	\$0.28A	\$0.30E
Q2	\$0.32A	\$0.33E	\$0.35E
Q3	\$0.36A	\$0.39E	\$0.41E
Q4	\$0.28A	\$0.28E	\$0.30E

Quarterly Revenue (M):

	2020A	2021E	2022E
Q1	13A	13A	14E
Q2	13A	14E	14E
Q3	14A	15E	15E
Q4	13A	14E	14E
Year:	54A	56E	57E



May 5, 2021

The York Water Company (YORW) - BUY

Reports 1Q21 Results; Maintain BUY Rating, \$53 Fair Value

PORTFOLIO MANAGER BRIEF

The York Water Company's 1Q21 results came in just below our expectations on the bottom line due primarily to non-recurring gains on life insurance policies that didn't repeat YOY. CAPEX in Q1 was \$7.4MM, with the Company forecasting another \$26.1MM of investment for the remainder of 2021. Looking forward, we've made minor adjustments to our estimates (see table, this page) and maintain our BUY rating and \$53 Fair Value on YORW shares, based on a P/E of 39x our 2022 EPS estimate of \$1.36.

ANALYST NOTES

- 1Q21 Results Just Below Our Forecasts.** At the revenue line, \$13.1MM matched our estimate and was just above 1Q20's \$12.9MM. Expenses were also higher: O&M was +\$143K YOY, A&G was +\$338K and D&A +\$133K. A \$515K gain from life insurance recorded in 1Q20 also didn't repeat. At the bottom line, EPS of \$0.28 was \$0.02 below our estimate.
- CAPEX Program Continues Forward.** YORW invested \$7.4MM in Q1 across its water and wastewater systems, with another \$26.1MM planned for the remainder of the year (excluding acquisitions). That dovetails nicely into the annual the forecast of \$36MM provided in the most recent 10K. In the 1Q21 10Q, the Company indicated it entered an agreement on April 22nd to acquire the Letterkenny Industrial Development Authority and Franklin County General Authority, which will add 90 customers when the transaction closes.
- Summary/Valuation.** Q1 is typically a seasonally weak period for water utility earnings and results rarely impact valuation. That scenario played out in YORW's Q1 results; we've made only minor adjustments to our forward estimates and our positive investment thesis is maintained. The Company's CAPEX program is tracking nicely and it should benefit somewhat from the gradual reopening of its local economy now that COVID-19 vaccinations are reaching more of the population. We maintain our BUY rating and \$53 Fair Value on YORW shares, based on a P/E of 39x our 2022 EPS estimate of \$1.36.

Company Description

The York Water Company engages in impounding, purifying, and distributing drinking water in Pennsylvania. The company has two reservoirs, Lake Williams and Lake Redman, which together hold up to approximately 2.2 billion gallons of water as well as a 15-mile pipeline from the Susquehanna River to Lake Redman that provides access to an additional supply of 12.0 million gallons of untreated water per day. It serves fixtures and furniture, electrical machinery, food products, paper, ordnance units, textile products, air conditioning systems, laundry detergent, barbells and motorcycles industries.

IMPORTANT DISCLOSURES

Research Analyst Certification

I, Michael Gaugler, the Primarily Responsible Analyst for this research report, hereby certify that all of the views expressed in this research report accurately reflect my personal views about any and all of the subject securities or issuers. No part of my compensation was, is, or will be, directly or indirectly, related to the specific recommendations or views I expressed in this research report.

Janney Montgomery Scott LLC ("Janney") Equity Research Disclosure Legend

Janney Montgomery Scott LLC intends to seek or expects to receive compensation for investment banking services from The York Water Company in the next three months.

The research analyst is compensated based on, in part, Janney Montgomery Scott's profitability, which includes its investment banking revenues.

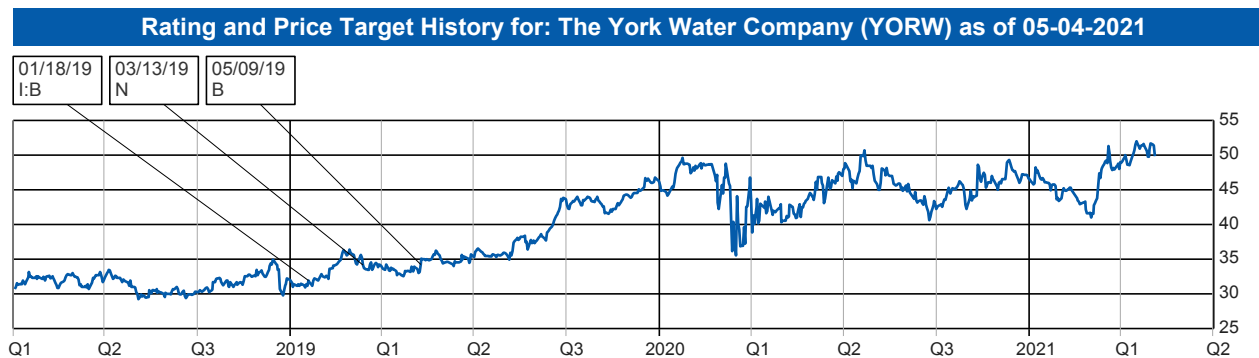
Definition of Ratings

BUY: Janney expects that the subject company will appreciate in value. Additionally, we expect that the subject company will outperform comparable companies within its sector.

NEUTRAL: Janney believes that the subject company is fairly valued and will perform in line with comparable companies within its sector. Investors may add to current positions on short-term weakness and sell on strength as the valuations or fundamentals become more or less attractive.

SELL: Janney expects that the subject company will likely decline in value and will underperform comparable companies within its sector.

Price Charts



Created by: BlueMatrix

Janney Montgomery Scott Ratings Distribution as of 03/31/2021

Rating	Count	Percent	IB Serv./Past 12 Mos.*	
			Count	Percent
BUY [B]	119	46.12	26	21.85
NEUTRAL [N]	105	40.70	7	6.67
SELL [S]	0	0.00	0	0
EXTENDED REVIEW [EXTRE]	34	13.18	10	29.41

*Percentages of each rating category where Janney has performed Investment Banking services over the past 12 months.

Other Disclosures

Janney Montgomery Scott LLC, is a U.S. broker-dealer registered with the U.S. Securities and Exchange Commission and a member of the New York Stock Exchange, the Financial Industry Regulatory Authority and the Securities Investor Protection Corp.

This report is for your information only and is not an offer to sell or a solicitation of an offer to buy the securities or instruments named or described in this report. Interested parties are advised to contact the entity with which they deal or the entity that provided this report to them, should they desire further information. The information in this report has been obtained or derived from sources believed by Janney Montgomery Scott LLC, to be reliable. Janney Montgomery Scott LLC, however, does not represent that this information is accurate or complete. Any opinions or estimates contained in this report represent the judgment of Janney Montgomery Scott LLC at this time and are subject to change without notice.

Investment opinions are based on each stock's 6-12 month return potential. Our ratings are not based on formal price targets, however, our analysts will discuss fair value and/or target price ranges in research reports. Decisions to buy or sell a stock should be based on the investor's investment objectives and risk tolerance and should not rely solely on the rating. Investors should read carefully the entire research report, which provides a more complete discussion of the analyst's views. Supporting information related to the recommendation, if any, made in the research report is available upon request.

Water Utilities

Price:	\$48.72
Fair Value Estimate:	\$53.00
52-Week Range:	\$34.56 - \$51.27
Market Cap (MM):	\$636
Shr.O/S-Diluted (mm):	13.1
Average Daily Volume:	33,495
Book Value:	\$10.97
Dividend:	\$0.75
Yield:	1.5%

FYE: Dec	2020A	2021E	2022E
EPS:	\$1.27A	\$1.30E	\$1.37E
Prior EPS:	\$1.25	\$1.27	\$1.35
P/E Ratio:	38.4x	37.5x	35.6x

Quarterly EPS:

	2020A	2021E	2022E
Q1	\$0.31A	\$0.30E	\$0.31E
Q2	\$0.32A	\$0.33E	\$0.34E
Q3	\$0.36A	\$0.39E	\$0.41E
Q4	\$0.28A	\$0.28E	\$0.30E

Quarterly Revenue (M):

	2020A	2021E	2022E
Q1	13A	13E	14E
Q2	13A	14E	14E
Q3	14A	15E	15E
Q4	13A	14E	14E
Year:	54A	56E	57E



March 16, 2021

The York Water Company (YORW) - BUY

Updating Estimates; Maintain BUY Rating, \$53 Fair Value

PORTFOLIO MANAGER BRIEF

The York Water Company's 4Q20 EPS result was above our estimate and met consensus, with the upside in our forecast model driven by lower -than-expected expenses. Overall, 2020 was a strong year of earnings growth (+14%), and we expect the trend of higher earnings to continue on a go forward basis throughout our published estimates. YORW's investment plans for 2021 & 2022 are robust, which should add materially to rate base. We've raised our 2021 and 2022 forecasts, and we maintain our BUY rating and \$53 Fair Value on YORW shares.

ANALYST NOTES

- 4Q20 Results Stronger than Expected.** Revenues of \$13MM met our forecast, but EPS of \$0.28 was above our \$0.26 estimate and met consensus. The upside in our model was driven by lower-than-expected interest and tax expenses. For the full year, EPS of \$1.27 represented a 14% increase versus 2019's \$1.11.
- CAPEX Ramping Higher.** For 2021, the Company expects to invest \$36MM and for 2022, \$40MM. This represents significant increases versus 2020's \$32MM, and we believe the levels will be the highest in the Company's history (our forecast model goes back only to 2000). Uses of CAPEX include routine transmission and distribution projects, main extensions, dam improvements, an elevated water tank, and IT infrastructure. The budget also includes acquisitions, but excludes acquisitions not yet approved.
- Raising Estimates.** We've made minor upward revisions to our forward estimates (see table, this page). Those revisions did not impact valuation materially.
- Summary/Valuation.** YORW shares moved noticeably higher last week after the Company reported 4Q20 results; our view is that the strong CAPEX forecast was the primary reason investor interest accelerated. Pennsylvania remains a constructive regulatory environment, which should allow YORW to continue to earn reasonable rates of return on its future investments. Despite the recent price increase, we still consider the shares attractive and see +8% upside to our Fair Value of \$53, which equates to a P/E of 39x our 2022 EPS estimate of \$1.37. We maintain our BUY rating on YORW shares.

Company Description

The York Water Company engages in impounding, purifying, and distributing drinking water in Pennsylvania. The company has two reservoirs, Lake Williams and Lake Redman, which together hold up to approximately 2.2 billion gallons of water as well as a 15-mile pipeline from the Susquehanna River to Lake Redman that provides access to an additional supply of 12.0 million gallons of untreated water per day. It serves fixtures and furniture, electrical machinery, food products, paper, ordnance units, textile products, air conditioning systems, laundry detergent, barbells and motorcycles industries.

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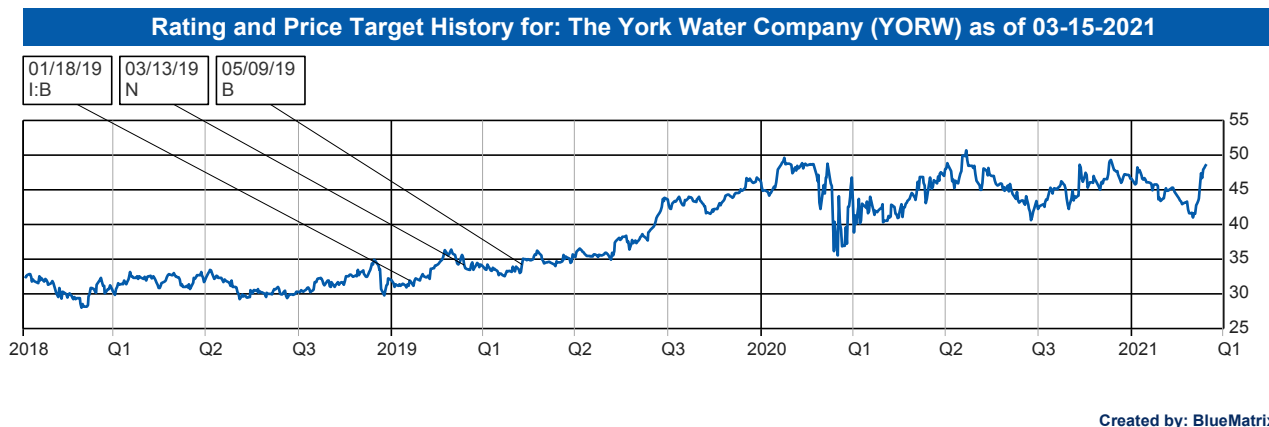
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SELL: Janney expects that the subject company will likely decline in value and will underperform comparable companies within its sector.

Price Charts



Janney Montgomery Scott Ratings Distribution as of 12/31/2020

Rating	IB Serv./Past 12 Mos.*			
	Count	Percent	Count	Percent
BUY [B]	115	46.18	27	23.48
NEUTRAL [N]	134	53.82	16	11.94
SELL [S]	0	0.00	0	0.00

*Percentages of each rating category where Janney has performed Investment Banking services over the past 12 months.

Other Disclosures

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Investment opinions are based on each stock's 6-12 month return potential. Our ratings are not based on formal price targets, however, our analysts will discuss fair value and/or target price ranges in research reports. Decisions to buy or sell a stock should be based on the investor's investment objectives and risk tolerance and should not rely solely on the rating. Investors should read carefully the entire research report, which provides a more complete discussion of the analyst's views. Supporting information related to the recommendation, if any, made in the research report is available upon request.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN EQUITY INFUSIONS FROM PARENT

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

23. If applicable, supply a listing of all common equity infusions from the parent to the company over the past five years. In each case, identify date and dollar amount.

Response: The York Water Company has no parent.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN DIVIDEND PAYMENTS TO PARENT

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

24.

If applicable, identify the company's common dividend payments to its parent for each of the last five years.

Response: The York Water Company has no parent.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN FINANCIAL PROJECTIONS

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

25. Provide the latest year-by-year financial projections for the company for the next five years. Also, please indicate the date these projections were prepared; whether approved by management; and whether the projections have been submitted to bond rating agencies. The information will be treated in a confidential manner, if requested.

Response: Refer to Exhibit No. HVII-3.

The five-year projections are not formally approved by management or the Board of Directors. Management and the Board have approved only the next year's budget (2022). The budget for 2022 was prepared in November 2021 and the five year forecast was prepared in February and March 2022. The 2022 budget (operating and capital) were provided to Standard & Poor's.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN CONSTRUCTION BUDGET

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

26. Provide the company's 5-year construction budget.

Response: Refer to Exhibit No. HVII-3.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN CAPITAL STRUCTURE TARGET

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

27. Identify the company's and, if applicable, its parent's capital structure targets (percentages of capital types). Provide the complete basis for the capital structure targets.

Response: The Company's capital structure target is to maintain an equity ratio between 50% and 55% of capital.

The target capital structure is determined based on the Company's projected capital needs, the Company's size and the capital structures employed by other comparable investor-owned water utilities.

The Company believes that it must maintain a strong financial profile, including a strong equity ratio, given its construction expenditures and external capital requirements over the next several years. The Company's relatively small size makes it more difficult and expensive to raise external capital, and a strong equity ratio offsets some of the increased risk to investors.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 RATE OF RETURN SHORT TERM DEBT AND CONSTRUCTION WORK IN PROGRESS

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

28. For each month, of the most recent 24 months, supply the company's:
- Short-term debt balance.
 - Short-term debt interest rate.
 - Balance of construction work in progress.
 - Balance of construction work in progress which is eligible for AFUDC accrual:

Response:

Period	Short Term Debt	Short Term Debt Interest Rate	Construction Work In Progress	Construction Work In Progress Eligible For AFUDC
January, 2021	8,875,249	Various *	22,509,809	8,119,232
February	3,646,316		23,144,033	6,480,137
March	5,169,815		22,519,438	8,226,411
April	8,543,156		21,843,540	9,484,386
May	8,204,760		23,155,480	10,327,031
June	10,035,417		25,520,393	9,997,751
July	11,400,106		25,620,579	11,169,805
August	14,056,602		26,567,904	11,409,279
September	15,191,713		29,599,047	13,483,934
October	17,252,388		27,895,132	14,532,501
November	16,403,642		27,695,616	11,947,480
December	36,819,981		21,542,571	12,828,656
January, 2020	15,744,827		8,348,652	4,315,122
February	14,311,072		9,349,478	4,439,021
March	14,478,407		11,550,305	2,968,275
April	15,693,970		11,335,374	3,780,271
May	15,029,992		10,779,992	4,302,029
June	16,126,101		13,817,196	3,305,883
July	17,366,654		14,105,822	3,614,232
August	16,889,351		15,930,681	3,548,047
September	-		19,539,681	4,541,367
October	-		19,218,073	5,702,053
November	-		20,568,866	6,748,634
December	6,699,697		21,699,634	6,807,149

* The Company's short-term debt interest rate fluctuates.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN ANALYST REPORTS

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

29. Fully identify all debt (other than instruments traded in public markets) owed to all shareholders, corporate officers, or members of the board of directors, its affiliates, parent company, or subsidiaries.

Response: The Company has no debt (other than instruments traded in public markets) owed to shareholders, corporate officers, or members of the Board of Directors. The Company has no affiliates, subsidiaries, or parent company.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN STOCK DIVIDENDS, SPLITS OR PAR VALUE CHANGES

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

30. Provide a summary statement of all stock dividends, splits, or par value changes during the 2-year calendar period preceding the rate case filing.

Response: None.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN PARENT CAPITAL STRUCTURE

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

31. If a claim of the filing utility is based on utilization of the capital structure or capital costs of the parent company and system (consolidated), the reasons for this claim must be fully stated and supported.

Response: The Company has no parent.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN FINANCIAL RATIOS

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

32. To the extent not provided elsewhere, supply financial data of company and/or parent for the last five years.
- a. Times interest earned ratio - pre and post tax basis.
 - b. Preferred stock dividend coverage ratio - post tax basis.
 - c. Times fixed charges earned ratio - pre tax basis.
 - d. Dividend payout ratio.
 - e. AFUDC as a percent of earnings available for common equity.
 - f. Construction work in progress as a percent of net utility plant.
 - g. Effective income tax rate.
 - h. Internal cash generations as a percent of total capital requirements.

Response:

	2017	2018	2019	2020	2021
Pre Tax Times Interest Earned	4.28	3.88	4.25	4.95	4.68
Post Tax Times Interest Earned	3.43	3.43	3.81	4.53	4.45
Post Tax Preferred Stock Dividend Coverage	No Preferred Stock				
Pre Tax Times Fixed Charges Earned	4.32	4.01	4.36	5.09	4.81
Dividend Payout	64%	65%	63%	57%	58%
AFUDC As A % Of Earnings Available For Common Equity	6.66%	1.71%	2.54%	3.19%	7.19%
Construction Work In Progress As A % Of Net Utility Plant	4.24%	1.59%	2.69%	7.90%	6.58%
Effective Income Tax Rate	26%	16%	13%	11%	6%
Internal Cash Generation As A % Of Total Capital Requirements	80%	109%	92%	61%	49%

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE STRUCTURE AND COST OF SERVICE

53.53 VIII. Rate Structure and Cost of Service

D. Water and Wastewater Utilities

1. 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.
 - 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.
 - 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.
 - d. Explain thoroughly the methodology employed if the company distinguishes between transmission and distribution mains in its allocation of costs.
 - e. Provide a detailed explanation of how storage is utilized to meet base, maximum day and maximum hour demands.
 - f. Provide workpapers, calculations and supporting documentation which develop the equivalent meters and equivalent service line weights reflected in the company's cost of service study.
 - g. Provide all workpapers and supporting documentation for the fire flow requirement and duration utilized in the cost of service study.
 - h. Provide a breakdown of the number and size of private fire services according to the general water service class of customer.
 - i. Provide a calculation of the company's base cost of water per unit of consumption.
 - j. Provide a detailed cost analysis that supports the company's customer charges, by meter size, showing all direct and indirect costs included.

Response: Refer to Exhibit No. FVIII.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE STRUCTURE AND COST OF SERVICE SPECIAL RATE CONTRACTS

53.53 VIII. Rate Structure and Cost of Service

D. Water and Wastewater Utilities

2. 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: The Company has no special rate contracts.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
QUALITY OF SERVICE SDWA VIOLATIONS

53.53 IX. Quality of Service

D. Water and Wastewater Utilities

- 1 Indicate whether the company is in violation of any provision of the Pennsylvania Safe Drinking Water Act (SDWA) or any rule, regulation or order, or any condition of any permit, variance or exemption granted by the Department of Environmental Protection (DEP), or its predecessor.
- a. Provide information indicating whether the company is in compliance with SDWA provisions at the 25 Pa. Code, § 109.401 regarding general public notification requirements.
 - (i) Provide a copy of each public notification given in accordance with this section, since the last rate proceeding.
 - (ii) Provide a detailed explanation of all actions taken to remedy an acute violation, and/or to comply with the requirements prescribed by a variance or exemption.
 - (iii) State whether any fines or penalties were assessed by DEP, and indicate the amounts paid by the company.
 - b. Provide the most recent copies of all annual consumer confidence reports issued pursuant to SDWA Amendments of 1996 since the last rate proceeding.
 - (i) Provide any annual consumer confidence reports which reflect violations of state and federal safe drinking water requirements.
 - (ii) Explain how these violations were resolved.

Response: The Company is not in violation of any provision of the Pennsylvania Safe Drinking Water Act or any rule, regulation or order, or any condition of any permit, variance or exemption granted by the Department of Environmental Protection.

The Company is under a Consent Order and Agreement with the Department of Environmental Protection due to its exceedance of the Lead and Copper Rule in 2016.

The Company is in compliance with Safe Drinking Water Act provisions regarding general public notification requirements. No public notifications have been given since the last rate proceeding.

A summary of all violations, and actions taken to remedy, is attached. There have been no fines or penalties assessed by DEP.

A copy of the annual consumer confidence reports issued since the last rate proceeding is attached.

No annual consumer confidence report has reflected a violation of state and federal safe drinking water requirements.

Date	PWSID	System Name	Violation Listed for:	Resolution	Proper P.N. Documentation	Fines / Fees
7/24/2018	7670100	York Water Company Main System	Failure to report D/DBP result in a timely manner.	The date of the alkalinity sample that was reported to PADEP did not match that of the Total Organic Carbon sample. Thus, the Department was not able to process accurate compliance information with the differing dates. The sample was corrected and Compliance was achieved for late reporting.	Publication in CCR of erroneous / late reporting of sample result and noted that result was in compliance.	None
10/18/2018	7010038	Western Cumberland Water System	Failure to report D/DBP result in a timely manner.	Contract laboratory declined to analyze initial sample due to receiving conditions (preservative pH elevated) not being met, but failed to notify the customer (York Water) in a timely manner. Sample collection window is 7-days. Resample was collected, analyzed, and reported to the Department. Resolved as reporting late.	Publication in CCR of late reporting of sample result and noted that result was in compliance.	None
10/23/2019	7670100	York Water Company Main System	Late Reporting of Combined Filter Effluent (CFE) and Individual Filter Effluent (IFE) Turbidity Results	Typo - Correction: Plant ID on original (on-time) report was submitted as 301 instead of 302. This was corrected in the DWELR system as soon as we were informed.	No Notice of Violation was received from the Department, corrections submitted as soon as York Water was informed.	None
11/21/2019	7670100					None
4/29/2020	7010044	Eastern Cumberland Water System	Failure to Report EP Disinfectant Residual in a timely manner due to improper contaminant ID used in initial reporting	Sample results were present for that date and a Method 334 approved continuous free chlorine analyzer was being used for reporting purposes, but an oversight, reporting the wrong contaminant ID, caused a single datapoint to be omitted. Filed a correction report with PADEP with corrected values. Resolved by reporting late.	Publication in 2022 CCR of late reporting of entry point chlorine residual and noted that result was in compliance.	None
1/26/2021	7010066	Amblebrook Water System	Previous Operator did not sample LCR. We owned system for 24-days and did not receive an operating permit from the Dept. but still received the NOV for failing to sample.	Sampled ASAP, notified Amblebrook customers of results via letter and notified customers of NOV via CCRs. This combo brought us back into compliance.	Publication in CCR of missed sampling in 2020, when sampling was complete in 2021, and results of sampling.	None
1/19/2022	7010038	Western Cumberland Water System	Failure to report Fluoride result from 2021 monitoring period.	Contract laboratory had run the sample but failed to report it to PADEP in a timely manner. Records indicate the samples were collected in a timely manner and the results were in compliance. The contract laboratory filed the results. Violation was closed-out for late reporting.	Publication in CCR of late reporting of sample result and noted that result was in compliance at 0.0-mg/L.	None

2021 Annual Drinking Water Quality Report

Public Water System I.D. 7670100

THE
YORK
WATER
COMPANY



We're pleased to present to you this year's ANNUAL DRINKING WATER QUALITY REPORT

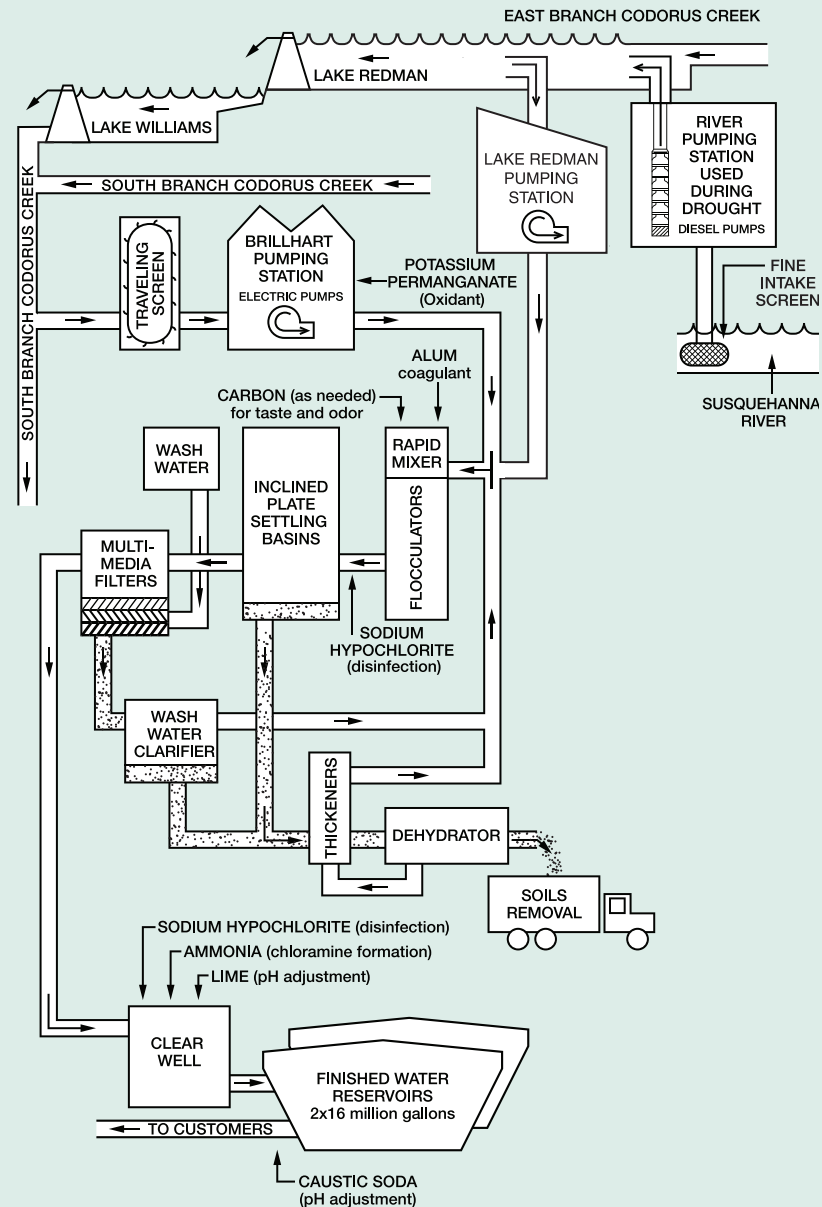
This report is to inform you about the fine quality water and services The York Water Company delivers to you every day. Our constant goal is to provide you with a safe and dependable supply of drinking water. We want you to understand the efforts we make to continually improve the water treatment process and to protect our water resources. We are committed to ensuring the quality of your water.

'Este informe contiene información muy importante sobre su agua beber. Tradúzcalo ó hable con alguien que lo entienda bien.

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally-occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in source water include:

- Microbial contaminants, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.



Water Processing Flow Chart

CONTAMINANTS THAT MAY BE PRESENT IN SOURCE WATER (CONTINUED)

- Inorganic contaminants, such as salts and metals, which can be naturally occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.
- Pesticides and herbicides, which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.
- Organic chemical contaminants, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems.
- Radioactive contaminants, which can be naturally-occurring or be the result of oil and gas production and mining activities.

In order to ensure that tap water is safe to drink, the Environmental Protection Agency prescribes regulations which limit the amount of certain contaminants in water provided by public water systems. Food and Drug Administration regulations establish limits for contaminants in bottled water which must provide the same protection for public health.

Your water source is the combined flow of the South and East Branches of the Codorus Creek. The Company's two lakes, Lake Williams and Lake Redman (William H. Kain County Park), are located on the East Branch of the Codorus Creek and are both used to release water into the Creek during periods of drought or other low-flow conditions. Water can also be transferred from the Susquehanna River to the head of Lake Redman during drought.

Our primary source water pumping station is located in Spring Garden Township, York County. The source water is pumped approximately 2.2 miles to our purification plant which is also located in Spring Garden Township. In 2017, the Company completed an **alternate pumping station** at Lake Redman, allowing us to pump water directly from Lake Redman approximately 3.0 miles to our purification plant.

We are pleased to report that our drinking water is safe and meets Federal and State requirements. Those items that

were detected during our testing process are detailed on pages 6-9. If you have any questions about this Water Quality Report, please contact Doug Crawshaw, Water Quality Manager or Steve Aumen, Assistant Purification Superintendent (717-848-2984), or email customer.service@yorkwater.com.

If you have any other questions concerning the Company and its operations, please contact JT Hand, President and CEO. We want our valued customers to be informed about their water utility (717-845-3601), or email customer.service@yorkwater.com.

Although our Company's Board of Directors meets regularly throughout the year, the meetings are not open to the public. If you have concerns, questions or suggestions that need the Board's attention, please contact JT Hand. Your inquiries will receive prompt attention.

The York Water Company routinely monitors for constituents in your drinking water according to Federal and State laws. The table beginning on page 6 shows the results of our monitoring for the period of January 1 to December 31, 2021.

IN THIS REPORT MANY TERMS AND ABBREVIATIONS MAY NOT BE FAMILIAR TO YOU.

To help you better understand these terms, we've provided the definitions which appear on this page.

Non-Detects (ND)

Laboratory analysis indicates that the constituent is not present.

Parts per million (ppm) or Milligrams per liter (mg/l)

One part per million corresponds to one minute in two years, or a single penny in \$10,000.

Parts per billion (ppb) or Micrograms per liter

One part per billion corresponds to one minute in 2,000 years, or a single penny in \$10,000,000.

Parts per trillion (ppt) or Nanograms per liter (nanograms/l)

One part per trillion corresponds to one minute in 2,000,000 years, or a single penny in \$10,000,000,000.

Maximum Residual Disinfectant Level (MRDL)

The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.

Maximum Residual Disinfectant Level Goal (MRDLG)

The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.

Nephelometric Turbidity Unit (NTU)

Nephelometric turbidity unit is a measure of the clarity of water. Turbidity in excess of 5 NTU is just noticeable to the average person.

Action Level

The concentration of a contaminant which, if exceeded, triggers treatment or other requirements which a water system must follow.

Treatment Technique (TT)

A treatment technique is a required process intended to reduce the level of a contaminant in drinking water.

Maximum Contaminant Level

The "Maximum Allowed" (MCL) is the highest level of a contaminant that is allowed in drinking water. MCLs are set as close to the MCLGs (see below) as feasible using the best available treatment technology. MCLs are set at very stringent levels. A person would have to drink 2 liters of water at the MCL level every day for a lifetime to have a one-in-a-million chance of having the identified health effect described for many regulated constituents.

Maximum Contaminant Level Goal

The "Goal" (MCLG) is the level of a contaminant in drinking water below which there is no known or expected risk to health. MCLGs allow for a margin of safety.

WE CONSTANTLY MONITOR THE WATER SUPPLY FOR VARIOUS CONSTITUENTS.

Although we have not detected cryptosporidium in the finished water or in our primary or secondary sources, we did detect a low-level presence of 0.11 oocysts/L in our tertiary, drought emergency source on the Susquehanna River. Still, we believe it is important for you to know that cryptosporidium can enter the source water, and if not properly treated, may cause serious illness.

Nitrate:

Nitrate in drinking water at levels above 10 ppm is a health risk for infants of less than six months of age. High nitrate levels in drinking water can cause blue baby syndrome. Nitrate levels may rise quickly for short periods of time because of rainfall or agricultural activity. If you are caring for an infant, you should ask for advice from your health care provider.

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone an organ transplant, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. Environmental Protection Agency/Centers

for Disease Control and Prevention guidelines on appropriate means to lessen the risk of infection by cryptosporidium and other microbiological contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

Lead:

Infants and children who drink water containing lead in excess of the action level could experience delays in their physical or mental development. Children could show slight deficits in attention span and learning abilities. Adults who drink this water over many years could develop kidney problems or high blood pressure.

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. The York Water Company is responsible for providing high quality drinking water but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by following the 6-3-3 rule. If your water has not been used for six hours, flush your tap for 3 minutes, about 3 gallons of water, before consuming. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at <http://www.epa.gov/safewater/lead>.

As you can see by the table, our system had no water quality violations. We're proud that your drinking water meets or exceeds all Federal and State requirements. We have learned through our monitoring and

testing that some constituents have been detected. The Environmental Protection Agency has determined that your water IS SAFE at these levels.

All drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that the water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the Environmental Protection Agency Safe Drinking Water Hotline at 1-800-426-4791.

Source Water Assessment:

The Company's Source Water Assessment Program (SWAP) has been completed. It identifies potential urban and agricultural sources of contamination and assigns low to moderate levels of risk. The report is available for review at the Company's office at 130 East Market Street, York, PA.

Special explanations regarding some common contaminants include:

Total Coliform:

The Total Coliform Rule requires water systems to meet a stricter limit for coliform bacteria. Coliform bacteria are usually harmless, but their presence in water can be an indication of disease-causing bacteria. When coliform bacteria are found, special follow-up tests are done to determine if harmful bacteria are present in the water supply. If this limit is exceeded, we must notify the public by newspaper, television or radio.

The items detected during 2021 follow on pages 6 to 9.

FREQUENTLY ASKED QUESTIONS

Is my water hard or soft?

Hardness describes the level of dissolved natural minerals (calcium and magnesium) in drinking water. These minerals are an important part of a healthy diet. Hard water contains more of these minerals. A gradual build-up of calcium and magnesium from hard water can form harmless, filmy white deposits on faucets, bathtubs and teakettles.

Hard water also requires more soap to lather fully. While some water system's hardness varies from time to time, The York Water system is consistent year-round.

Hardness can be expressed in grains per gallon or parts per million (ppm). York Water's hardness range is approximately 5.2 grains or 89 ppm. York's water falls into the transition range from soft to moderately hard.

Why is there chlorine in my water?

A century ago, serious diseases such as typhoid fever and cholera were a very real threat to our health because the microorganisms that caused these diseases were found in public drinking water.

However, for over 100 years, water suppliers in America and other countries have used chlorine to treat, or disinfect, drinking water. According to the U.S. Environmental Protection Agency (EPA) and other health agencies, chlorine is currently one of the most effective disinfectants to kill harmful microorganisms. Disinfection of all public water supplies is required by Federal and State laws and regulations, including the Safe Drinking Water Act and the Surface Water Treatment Rule.

Does The York Water Company add fluoride to my water?

The York Water Company does not add fluoride to the water with the exception of our West Manheim customers. West Manheim fluoridated its water prior to York Water's acquisition in 2008. As a condition of the acquisition, York Water has continued to fluoridate in West Manheim. Elsewhere in the system, a small amount of fluoride does occur naturally in your water. The amount varies from time to time. In 2020, fluoride was measured at less than 0.100 ppm in your water supply.

Why does my water look milky or cloudy at times?

The cloudy water is caused by tiny air bubbles in the water similar to the gas bubbles in beer and soda pop. After a little while, the bubbles rise to the top and are gone. The cloudiness may occur more often in winter when the drinking water is cold and can be enhanced by the aerators that are installed on modern home faucets.

Does The York Water Company monitor for any other contaminants?

The York Water Company has sampled for a series of unregulated contaminants. Unregulated contaminants are those that don't yet have a drinking water standard set by USEPA. The purpose of monitoring for these contaminants is to help EPA decide whether the contaminants should have a standard. As our customers, you have a right to know that this data is available. If you are interested in examining the results, please visit our web page at www.yorkwater.com to view our 2021 Water Quality Analysis or contact Mr. Steve Aumen, Assistant Purification Superintendent at (717) 848-2984, or email customer.service@yorkwater.com.

2021 TEST RESULTS

ENTRY POINT DISINFECTANT RESIDUAL

Contaminant	Units	Minimum Disinfectant Residual	Lowest Level Detected	Range of Detections	Sample Date	Compliance Achieved Yes/No	Source
Chloramine	ppm	0.2	0.86	0.86 - 2.84	2021	Yes	Water additive used to control microbes

MICROBIOLOGICAL CONTAMINANTS

Microbial (related to Assessments/Corrective Actions regarding TC positive results)					
Contaminant	Treatment Technique	Maximum Contaminant Level Goal (MCLG)	Assessments/ Corrective Actions	Compliance Achieved Yes/No	Source
Total Coliform Bacteria	Any system that has failed to complete all the required assessments or correct all identified sanitary defects is in violation of the treatment technique requirement	N/A	0 – None Needed	Yes	Naturally present in the environment

Microbial (related to E. coli)					
Contaminant	Maximum Contaminant Level (MCL)	Maximum Contaminant Level Goal (MCLG)	Positive Samples	Compliance Achieved Yes/No	Source
E. coli	Routine and repeat samples are total coliform-positive and either is E. coli-positive or system fails to take repeat samples following E. coli-positive routine sample or system fails to analyze total coliform-positive repeat sample for E. coli	0	0	Yes	Human and animal fecal waste

2021 TEST RESULTS

MICROBIOLOGICAL CONTAMINANTS

Microbial (related to E. coli)					
Contaminant	Treatment Technique	Maximum Contaminant Level Goal (MCLG)	Assessments/ Corrective Actions	Compliance Achieved Yes/No	Source
E. coli	Any system that has failed to complete all the required assessments or correct all identified sanitary defects is in violation of the treatment technique requirement	N/A	0 – None Needed	Yes	Human and animal fecal waste

Detected Parameter	Units	Maximum Contaminant Level (MCL)	Maximum Contaminant Level Goal (MCLG)	Results	Compliance Achieved Yes/No	Source
Total Coliform Bacteria	% Positive Sample	Presence of coliform bacteria in less than 5% of monthly samples	0	0	Yes	Naturally present in environment
Fecal Coliform and E. coli	Number of Samples	A routine sample and repeat sample are total coliform positive, and one is also fecal coliform or E. coli positive	0	0	Yes	Human and animal fecal waste

TURBIDITY – A MEASURE OF THE CLARITY OF THE WATER

Detected Parameter	Units	Maximum Contaminant Level (MCL)	Highest Monthly Average of All Readings for 2020	Highest Single Measurement	Compliance Achieved Yes/No	Source
Turbidity	NTU	TT - 95% of all monthly samples taken must be less than or equal to 0.3 NTU	100% of all monthly samples were less than 0.1 NTU	0.048	Yes	Soil erosion and runoff

2021 TEST RESULTS

INORGANIC CONTAMINANTS

Detected Parameter	Units	Maximum Contaminant Level (MCL)	Maximum Contaminant Level Goal (MCLG)	Results	Range of Detected Levels (if applicable)	Compliance Achieved Yes/No	Source
Barium	ppm	2	2	0.020	N/A	Yes	Discharge of drilling wastes; discharge from metal refineries; erosion of natural deposits
Nitrate (as Nitrogen)	ppm	10	10	3.80	1.90 - 5.0	Yes	Runoff from fertilizer use; leaching from septic tanks, sewage; erosion of natural deposits
Detected Parameter	Units	Maximum Residual Disinfectant Level (MRDL)	Maximum Residual Disinfectant Level Goal (MRDLG)	Results	Range of Detected Levels (if applicable)	Compliance Achieved Yes/No	Source
Chloramines	ppm	4	4	2.43	0.20 - 3.19	Yes	Water additive used to control microbes
Fluoride*	ppm	2	2	0.71	0.60 - 0.80	Yes	Erosion of natural deposits; water additive which promotes strong teeth; discharge from fertilizer and aluminum factories

* WEST MANHEIM CUSTOMERS ONLY

2021 TEST RESULTS

LEAD AND COPPER MEASURED AT THE CUSTOMER'S TAP

(RESULTS FROM 2019 SAMPLING. NEXT DUE IN 2022)

Detected Parameter	Units	EPA's Action Level for Sampling of Customer Homes	Maximum Contaminant Level Goal (MCLG)	Results	Number of Sites Above the EPA Action Level	Compliance Achieved Yes/No	Source
Lead	ppb	90% of all homes tested must be below 15 ppb	0	90% of all homes tested measured below 3.5 ppb	1 of the 50 homes tested measured greater than 15 ppb	Yes	Corrosion of household plumbing systems
Copper	ppm	90% of all homes tested must be below 1.3 ppm	1.3	90% of all homes tested measured below 0.029 ppm	50 of 50 homes tested measured below 0.095 ppm	Yes	Corrosion of household plumbing systems

Note: You can minimize your exposure to lead and copper by following the 6-3-3 rule. If your water has not been used for six hours, flush your tap for 3 minutes, about 3 gallons of water, before consuming.

VOLATILE ORGANIC CHEMICALS

Detected Parameter	Units	Maximum Contaminant Level (MCL)	Maximum Contaminant Level Goal (MCLG)	Results	Range of Detected Levels	Compliance Achieved Yes/No	Source
Trihalo-methanes	ppb	Average of last four consecutive quarterly sample results must be less than or equal to 80 ppb	0	25.6	13.9 - 42.0	Yes	By-product of disinfectant addition
Copper	ppm	Average of last four consecutive quarterly sample results must be less than or equal to 60 ppb	0	18.8	12.1 - 27.5	Yes	By-product of disinfectant addition



February 18, 1816, The York Water Company was formed by a group of leading York Citizens to protect against the danger of fire. Today, the company is the oldest investor owned utility in the United States.

- 1840 Original wooden mains replaced with cast iron pipes.*
- 1848 First step into the modern era, extension of water mains, pumping station built, and reservoir expanded.*
- 1897 Brillhart raw water-pumping station built.*
- 1899 The York Water Company Filtration Plant, designed by George W. Fuller, is placed in service.*
- 1912 The Company's first impounding dam to create Lake Williams Reservoir completed.*
- 1967 Lake Redman Reservoir completed.*
- 1977 William H. Kain County Park open to the public for year-round recreational use.*
- 2005 Pumping station built on the Susquehanna River.*
- 2016 The York Water Company celebrated the 200th anniversary of uninterrupted service!*
- 2017 Lake Redman raw water-pumping station built.*



Photo (above): Employees of The York Water Company in front of the Company's Headquarters, built in 1929.

Photo (front cover): Morning sunlight at the York Water Company's Drinking Water Treatment Plant that was built in 1931 and can produce up to 40-million gallons of potable water per day.

(photo credit: Douglas Crawshaw)

**130 East Market Street
York, Pennsylvania 17401
717-845-3601**

www.yorkwater.com





THIS REPORT IS TO INFORM YOU ABOUT THE FINE QUALITY WATER AND SERVICES THE YORK WATER COMPANY DELIVERS TO YOU EVERY DAY.

Our constant goal is to provide you with a safe and dependable supply of drinking water. We want you to understand the efforts we make to continually improve the water treatment process and to protect our water resources. We are committed to ensuring the quality of your water.

‘Este informe contiene información muy importante acerca de su agua potable. Tradúzcalo ó hable con alguien que lo entienda bien.

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally-occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in untreated source water include:

- Microbial contaminants, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.
- Inorganic contaminants, such as salts and metals, which can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.

- Pesticides and herbicides, which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.

- Organic chemical contaminants, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems.

- Radioactive contaminants, which can be naturally-occurring or be the result of oil and gas production and mining activities.

Your water source is two groundwater wells located inside the physical boundaries of the Lincoln Estates Community. The water from these wells is softened and disinfected as the only form of treatment.

We are pleased to report that our drinking water is safe and meets Federal and State requirements. Those items that were detected during our testing process are detailed on the following pages. If you have any questions about the Water Quality Report, please contact Douglas Crawshaw, Water Quality Manager (717-848-2984), or email customer.service@yorkwater.com.

If you have any other questions concerning the Company and its operations, please contact JT Hand, President and CEO. We want our valued customers to be informed about their water utility (717-845-3601), or email customer.service@yorkwater.com.

SOME PEOPLE MAY BE MORE VULNERABLE TO CONTAMINANTS IN DRINKING WATER THAN THE GENERAL POPULATION.

Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. Environmental Protection Agency/Centers for Disease Control and Prevention guidelines on appropriate means to lessen the risk of infection by cryptosporidium and other microbiological contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

MONITORING YOUR WATER

We constantly monitor for contaminants in your drinking water according to federal and state laws. The following tables show the results of our monitoring for the period of January 1 to December 31, 2021. The State allows us to monitor for some contaminants less than once per year because the concentrations of these contaminants do not change frequently. Some of our data is from prior years in accordance with the Safe Drinking Water Act. The date has been noted on the sampling results table.

DEFINITIONS

To help you better understand these terms, we've provided the definitions which appear on this page.

Action Level (AL)

The concentration of a contaminant which, if exceeded, triggers treatment or other requirements which a water system must follow.

Maximum Contaminant Level (MCL)

The highest level of a contaminant that is allowed in drinking water. MCLs are set as close to the MCLGs as feasible using the best available treatment technology.

Maximum Contaminant Level Goal (MCLG)

The level of a contaminant in drinking water below which there is no known or expected risk to health. MCLGs allow for a margin of safety.

Maximum Residual Disinfectant Level (MRDL)

The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.

Maximum Residual Disinfectant Level Goal (MRDLG)

The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.

Minimum Residual Disinfectant Level (MinRDL)

The minimum level of residual disinfectant required at the entry point to the distribution system.

Treatment Technique (TT)

A required process intended to reduce the level of a contaminant in drinking water.

Mrem/year = millirems per year

(a measure of radiation absorbed by the body)

pCi/L = picocuries per liter

(a measure of radioactivity)

ppb = parts per billion,

or micrograms per liter ($\mu\text{g/L}$)

ppm = parts per million,

or milligrams per liter (mg/L)

ppq = parts per quadrillion,

or picograms per liter

ppt = parts per trillion,

or nanograms per liter

DETECTED SAMPLE RESULTS

CONTAMINANTS

Contaminant	Units	MCL in CCR Units	Maximum Contaminant Level Goal (MCLG)	Level Detected	Range of Detections	Sample Date	Compliance Achieved Yes/No	Source
Free Chlorine	ppm	MRDL = 4	MRDLG = 4	1.23	0.90 - 1.59	Jan - Dec 2021	Yes	Water additive used to control microbes
Trihalomethanes	ppb	80	0	9.88	9.88	Aug 2021	Yes	By-product of disinfection addition
Combined Uranium	pCi/L	30	30	3.3	3.3	Feb 2019	Yes	Erosion of natural deposits
Arsenic	ppb	10	0	1	1	May 2021	Yes	Erosion of natural deposits
Barium	ppm	2	2	0.018	0.018	May 2021	Yes	Discharge of drilling wastes; Discharge from metal refineries; Erosion of natural deposits
Combined Radium	pCi/L	5	0	1.58	1.58	Feb 2016	Yes	Erosion of natural deposits
Haloacetic Acids	ppb	60	0	2.17	2.17	Aug 2021	Yes	By-product of disinfection

ENTRY POINT DISINFECTANT RESIDUAL

Contaminant	Units	Minimum Disinfectant Residual	Lowest Level Detected	Range of Detections	Sample Date	Compliance Achieved Yes/No	Source
Free Chlorine	ppm	0.40	0.7	0.7 - 1.62	Jan - Dec 2021	Yes	Water additive used to control microbes

LEAD AND COPPER

Contaminant	Units	Action Level (AL)	Maximum Contaminant Level Goal (MCLG)	90th Percentile Value	Number of Sites Above the EPA Action Level	Compliance Achieved Yes/No	Source
Lead	ppb	15	0	0	0 out of 5	Yes	Corrosion of household plumbing
Copper	ppm	1.3	1.3	0.037	0 out of 5	Yes	Corrosion of household plumbing

DETECTED SAMPLE RESULTS

MICROBIOLOGICAL CONTAMINANTS

Microbial (related to Assessments/Corrective Actions regarding TC positive results)					
Contaminant	Treatment Technique	Maximum Contaminant Level Goal (MCLG)	Assessments/ Corrective Actions	Compliance Achieved Yes/ No	Source
Total Coliform Bacteria	Any system that has failed to complete all the required assessments or correct all identified sanitary defects is in violation of the treatment technique requirement	N/A	0 – None Needed	Yes	Naturally present in the environment

Microbial (related to E. coli)					
Contaminant	Maximum Contaminant Level (MCL)	Maximum Contaminant Level Goal (MCLG)	Positive Samples	Compliance Achieved Yes/No	Source
E. coli	Routine and repeat samples are total coliform-positive and either is E. coli-positive or system fails to take repeat samples following E. coli-positive routine sample or system fails to analyze total coliform-positive repeat sample for E. coli	0	0	Yes	Human and animal fecal waste

Microbial (related to E. coli)					
Contaminant	Treatment Technique	Maximum Contaminant Level Goal (MCLG)	Assessments/ Corrective Actions	Compliance Achieved Yes/No	Source
E. coli	Any system that has failed to complete all the required assessments or correct all identified sanitary defects is in violation of the treatment technique requirement	N/A	0 - None Needed	Yes	Human and animal fecal waste

VIOLATIONS AND OTHER INFORMATION

Information about Lead:

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If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. The York Water Company is responsible for providing high quality drinking water but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by following the 6-3-3 rule. If your water has not been used for six hours, flush your tap for 3 minutes, about 3 gallons of water, before consuming. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at <http://www.epa.gov/safewater/lead>.

Violations:

A single sample result for fluoride was reported late. The result for that fluoride sample was 0.0-mg/L.

Revised: 2021 Eastern Cumberland Water System

Public Water System I.D. 7010044

THE
YORK
WATER
COMPANY



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or picograms per liter

ppt = parts per trillion,

or nanograms per liter

DETECTED SAMPLE RESULTS

CONTAMINANTS

Contaminant	Units	MCL in CCR Units	Maximum Contaminant Level Goal (MCLG)	Level Detected	Range of Detections	Sample Date	Compliance Achieved Yes/No	Source
Free Chlorine	ppm	MRDL = 4	MRDLG = 4	0.84	0.40 - 1.27	Jan - Dec 2021	Yes	Water additive used to control microbes
Trihalomethanes	ppb	80	0	73.0	73.0	Sept 2021	Yes	By-product of disinfection addition
Combined Uranium	pCi/L	30	30	1.10	1.10	Feb 2019	Yes	Erosion of natural deposits
Arsenic	ppb	10	0	4.0	4.0	Jan - Dec 2021	Yes	Erosion of natural deposits
Barium	ppm	2	2	0.051	0.051	Jan - Dec 2021	Yes	Discharge of drilling wastes; Discharge from metal refineries; Erosion of natural deposits
Nitrate (as Nitrogen)	ppm	10	10	1.3	1.3	Jan 2021	Yes	Runoff from fertilizer use
Haloacetic Acids	ppb	60	0	9.07	9.07	Sept 2021	Yes	By-product of disinfection

ENTRY POINT DISINFECTANT RESIDUAL

Contaminant	Units	Minimum Disinfectant Residual	Lowest Level Detected	Range of Detections	Sample Date	Compliance Achieved Yes/No	Source
Free Chlorine	ppm	0.40	0.81	0.81 - 1.50	Jan - Dec 2021	Yes	Water additive used to control microbes

LEAD AND COPPER

Contaminant	Units	Action Level (AL)	Maximum Contaminant Level Goal (MCLG)	90th Percentile Value	Number of Sites Above the EPA Action Level	Compliance Achieved Yes/No	Source
Lead	ppb	15	0	0	0 out of 6	Yes	Corrosion of household plumbing
Copper	ppm	1.3	1.3	0.17	0 out of 6	Yes	Corrosion of household plumbing

DETECTED SAMPLE RESULTS

MICROBIOLOGICAL CONTAMINANTS

Microbial (related to Assessments/Corrective Actions regarding TC positive results)					
Contaminant	Treatment Technique	Maximum Contaminant Level Goal (MCLG)	Assessments/ Corrective Actions	Compliance Achieved Yes/ No	Source
Total Coliform Bacteria	Any system that has failed to complete all the required assessments or correct all identified sanitary defects is in violation of the treatment technique requirement	N/A	0 – None Needed	Yes	Naturally present in the environment

Microbial (related to E. coli)					
Contaminant	Maximum Contaminant Level (MCL)	Maximum Contaminant Level Goal (MCLG)	Positive Samples	Compliance Achieved Yes/No	Source
E. coli	Routine and repeat samples are total coliform-positive and either is E. coli-positive or system fails to take repeat samples following E. coli-positive routine sample or system fails to analyze total coliform-positive repeat sample for E. coli	0	0	Yes	Human and animal fecal waste

Microbial (related to E. coli)					
Contaminant	Treatment Technique	Maximum Contaminant Level Goal (MCLG)	Assessments/ Corrective Actions	Compliance Achieved Yes/No	Source
E. coli	Any system that has failed to complete all the required assessments or correct all identified sanitary defects is in violation of the treatment technique requirement	N/A	0 - None Needed	Yes	Human and animal fecal waste

OTHER INFORMATION

Violations:

The York Water Company is required to share all violations with our customers. In May of 2020 we failed to correctly report a single entry-point chlorine residual for the Eastern Cumberland Water System. The improper reporting of that chlorine residual to our regulators yielded a violation that we corrected within 3-days of being informed. This notification should have been shared in the 2020 Consumer Confidence Report published in 2021.

The water is and was safe for consumption and met or exceeded all regulations, standards, and/or requirements.

Please note that the chlorine residual was analyzed and monitored that day, exactly the same as every other day, but was just reported incorrectly.

Information about Lead:

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If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. The York Water Company is responsible for providing high quality drinking water but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by following the 6-3-3 rule. If your water has not been used for six hours, flush your tap for 3 minutes, about 3 gallons of water, before consuming. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at <http://www.epa.gov/safewater/lead>.



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Contaminants that may be present in untreated source water include:

- Microbial contaminants, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.
- Inorganic contaminants, such as salts and metals, which can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.

- Pesticides and herbicides, which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.

- Organic chemical contaminants, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems.

- Radioactive contaminants, which can be naturally-occurring or be the result of oil and gas production and mining activities.

Your water source is two groundwater wells located inside the physical boundaries of the Meadows Community. The water from these wells is softened and disinfected as the only form of treatment.

We are pleased to report that our drinking water is safe and meets Federal and State requirements. Those items that were detected during our testing process are detailed on the following pages. If you have any questions about the Water Quality Report, please contact Douglas Crawshaw, Water Quality Manager (717-848-2984), or email customer.service@yorkwater.com.

If you have any other questions concerning the Company and its operations, please contact JT Hand, President and CEO. We want our valued customers to be informed about their water utility (717-845-3601), or email customer.service@yorkwater.com.

SOME PEOPLE MAY BE MORE VULNERABLE TO CONTAMINANTS IN DRINKING WATER THAN THE GENERAL POPULATION.

Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. Environmental Protection Agency/Centers for Disease Control and Prevention guidelines on appropriate means to lessen the risk of infection by cryptosporidium and other microbiological contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

MONITORING YOUR WATER

We constantly monitor for contaminants in your drinking water according to federal and state laws. The following tables show the results of our monitoring for the period of January 1 to December 31, 2021. The State allows us to monitor for some contaminants less than once per year because the concentrations of these contaminants do not change frequently. Some of our data is from prior years in accordance with the Safe Drinking Water Act. The date has been noted on the sampling results table.

DEFINITIONS

To help you better understand these terms, we've provided the definitions which appear on this page.

Action Level (AL)

The concentration of a contaminant which, if exceeded, triggers treatment or other requirements which a water system must follow.

Maximum Contaminant Level (MCL)

The highest level of a contaminant that is allowed in drinking water. MCLs are set as close to the MCLGs as feasible using the best available treatment technology.

Maximum Contaminant Level Goal (MCLG)

The level of a contaminant in drinking water below which there is no known or expected risk to health. MCLGs allow for a margin of safety.

Maximum Residual Disinfectant Level (MRDL)

The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.

Maximum Residual Disinfectant Level Goal (MRDLG)

The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.

Minimum Residual Disinfectant Level (MinRDL)

The minimum level of residual disinfectant required at the entry point to the distribution system.

Treatment Technique (TT)

A required process intended to reduce the level of a contaminant in drinking water.

Mrem/year = millirems per year

(a measure of radiation absorbed by the body)

pCi/L = picocuries per liter

(a measure of radioactivity)

ppb = parts per billion,

or micrograms per liter ($\mu\text{g/L}$)

ppm = parts per million,

or milligrams per liter (mg/L)

ppq = parts per quadrillion,

or picograms per liter

ppt = parts per trillion,

or nanograms per liter

DETECTED SAMPLE RESULTS

CONTAMINANTS

Contaminant	Units	MCL in CCR Units	Maximum Contaminant Level Goal (MCLG)	Level Detected	Range of Detections	Sample Date	Compliance Achieved Yes/No	Source
Free Chlorine	ppm	MRDL = 4	MRDLG = 4	0.84	0.40 - 1.27	Jan - Dec 2021	Yes	Water additive used to control microbes
Trihalomethanes	ppb	80	0	73.0	73.0	Sept 2021	Yes	By-product of disinfection addition
Combined Uranium	pCi/L	30	30	1.10	1.10	Feb 2019	Yes	Erosion of natural deposits
Arsenic	ppb	10	0	4.0	4.0	Jan - Dec 2021	Yes	Erosion of natural deposits
Barium	ppm	2	2	0.051	0.051	Jan - Dec 2021	Yes	Discharge of drilling wastes; Discharge from metal refineries; Erosion of natural deposits
Nitrate (as Nitrogen)	ppm	10	10	1.3	1.3	Jan 2021	Yes	Runoff from fertilizer use
Haloacetic Acids	ppb	60	0	9.07	9.07	Sept 2021	Yes	By-product of disinfection

ENTRY POINT DISINFECTANT RESIDUAL

Contaminant	Units	Minimum Disinfectant Residual	Lowest Level Detected	Range of Detections	Sample Date	Compliance Achieved Yes/No	Source
Free Chlorine	ppm	0.40	0.81	0.81 - 1.50	Jan - Dec 2021	Yes	Water additive used to control microbes

LEAD AND COPPER

Contaminant	Units	Action Level (AL)	Maximum Contaminant Level Goal (MCLG)	90th Percentile Value	Number of Sites Above the EPA Action Level	Compliance Achieved Yes/No	Source
Lead	ppb	15	0	0	0 out of 6	Yes	Corrosion of household plumbing
Copper	ppm	1.3	1.3	0.17	0 out of 6	Yes	Corrosion of household plumbing

DETECTED SAMPLE RESULTS

MICROBIOLOGICAL CONTAMINANTS

Microbial (related to Assessments/Corrective Actions regarding TC positive results)					
Contaminant	Treatment Technique	Maximum Contaminant Level Goal (MCLG)	Assessments/ Corrective Actions	Compliance Achieved Yes/ No	Source
Total Coliform Bacteria	Any system that has failed to complete all the required assessments or correct all identified sanitary defects is in violation of the treatment technique requirement	N/A	0 – None Needed	Yes	Naturally present in the environment

Microbial (related to E. coli)					
Contaminant	Maximum Contaminant Level (MCL)	Maximum Contaminant Level Goal (MCLG)	Positive Samples	Compliance Achieved Yes/No	Source
E. coli	Routine and repeat samples are total coliform-positive and either is E. coli-positive or system fails to take repeat samples following E. coli-positive routine sample or system fails to analyze total coliform-positive repeat sample for E. coli	0	0	Yes	Human and animal fecal waste

Microbial (related to E. coli)					
Contaminant	Treatment Technique	Maximum Contaminant Level Goal (MCLG)	Assessments/ Corrective Actions	Compliance Achieved Yes/No	Source
E. coli	Any system that has failed to complete all the required assessments or correct all identified sanitary defects is in violation of the treatment technique requirement	N/A	0 - None Needed	Yes	Human and animal fecal waste

OTHER INFORMATION

Information about Lead:

Infants and children who drink water containing lead in excess of the action level could experience delays in their physical or mental development. Children could show slight deficits in attention span and learning abilities. Adults who drink this water over many years could develop kidney problems or high blood pressure.

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. The York Water Company is responsible for providing high quality drinking water but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by following the 6-3-3 rule. If your water has not been used for six hours, flush your tap for 3 minutes, about 3 gallons of water, before consuming. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at <http://www.epa.gov/safewater/lead>.



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- Radioactive contaminants, which can be naturally-occurring or be the result of oil and gas production and mining activities.

Your water source is two groundwater wells located inside the physical boundaries of the Borough of Carroll Valley. The water from these wells is disinfected as the only form of treatment.

We are pleased to report that our drinking water is safe and meets Federal and State requirements. Those items that were detected during our testing process are detailed on the following pages. If you have any questions about the Water Quality Report, please contact Douglas Crawshaw, Water Quality Manager (717-848-2984), or email customer.service@yorkwater.com.

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The level of a contaminant in drinking water below which there is no known or expected risk to health. MCLGs allow for a margin of safety.

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The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.

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The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.

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The minimum level of residual disinfectant required at the entry point to the distribution system.

Treatment Technique (TT)

A required process intended to reduce the level of a contaminant in drinking water.

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(a measure of radiation absorbed by the body)

pCi/L = picocuries per liter

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DETECTED SAMPLE RESULTS

CONTAMINANTS

Contaminant	Units	MCL in CCR Units	Maximum Contaminant Level Goal (MCLG)	Level Detected	Range of Detections	Sample Date	Compliance Achieved Yes/No	Source
Free Chlorine	ppm	MRDL = 4	MRDLG = 4	1.19	0.83-1.52	Jan-Dec 2021	Yes	Water additive used to control microbes
Nitrate (as Nitrogen)	ppm	10	10	2.28	2.28	May 2021	Yes	Runoff from fertilizer use
Barium	ppm	2	2	0.016	0.016	May 2021	Yes	Discharge of drilling wastes; Discharge from metal refineries; Erosion of natural deposits
Trihalomethanes	ppb	80	N/A	2.14	2.14	Sept 2021	Yes	By-product of disinfection addition

ENTRY POINT DISINFECTANT RESIDUAL

Contaminant	Units	Minimum Disinfectant Residual	Lowest Level Detected	Range of Detections	Sample Date	Compliance Achieved Yes/No	Source
Free Chlorine	ppm	0.50	1.14	1.14-1.53	Jan - Dec 2021	Yes	Water additive used to control microbes

LEAD AND COPPER

Contaminant	Units	Action Level (AL)	Maximum Contaminant Level Goal (MCLG)	90th Percentile Value	Number of Sites Above the EPA Action Level	Compliance Achieved Yes/No	Source
Lead	ppb	15	0	3.2	0 out of 5	Yes	Corrosion of household plumbing
Copper	ppm	1.3	1.3	0.56	0 out of 5	Yes	Corrosion of household plumbing

DETECTED SAMPLE RESULTS

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Total Coliform Bacteria	Any system that has failed to complete all the required assessments or correct all identified sanitary defects is in violation of the treatment technique requirement	N/A	0 – None Needed	Yes	Naturally present in the environment

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Contaminant	Maximum Contaminant Level (MCL)	Maximum Contaminant Level Goal (MCLG)	Positive Samples	Compliance Achieved Yes/No	Source
E. coli	Routine and repeat samples are total coliform-positive and either is E. coli-positive or system fails to take repeat samples following E. coli-positive routine sample or system fails to analyze total coliform-positive repeat sample for E. coli	0	0	Yes	Human and animal fecal waste

Microbial (related to E. coli)					
Contaminant	Treatment Technique	Maximum Contaminant Level Goal (MCLG)	Assessments/ Corrective Actions	Compliance Achieved Yes/No	Source
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A required process intended to reduce the level of a contaminant in drinking water.

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(a measure of radiation absorbed by the body)

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or micrograms per liter ($\mu\text{g/L}$)

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or nanograms per liter

DETECTED SAMPLE RESULTS

CONTAMINANTS

Contaminant	Units	MCL in CCR Units	Maximum Contaminant Level Goal (MCLG)	Level Detected	Range of Detections	Sample Date	Compliance Achieved Yes/No	Source
Free Chlorine	ppm	MRDL = 4	MRDLG = 4	1.03	0.37 - 1.60	Jan 2021	Yes	Water additive used to control microbes
Trihalomethanes	ppb	80	0	7.93	6.87 - 7.93	Aug 2021	Yes	By-product of disinfection addition
Combined Uranium	pCi/L	30	30	2.28	2.28	Feb 2021	Yes	Erosion of natural deposits
Gross Alpha Emitters	pCi/L	15	0	12.1	12.1	Feb 2021	Yes	Erosion of natural deposits
Combined Radium	pCi/L	5	0	0.34	0 - 1.02	May-Oct 2020	Yes	Runoff from fertilizer use
Haloacetic Acids	ppb	60	0	1.87	1.62 - 1.87	Aug 2021	Yes	By-product of disinfection
Nitrate (as Nitrogen)	ppm	10	10	1.67	1.67	Apr 2021	Yes	Runoff from fertilizer use
Arsenic	ppb	10	0	4.0	4.0	May 2021	Yes	Erosion of natural deposits
Barium	ppm	2	2	0.036	0.036	May 2021	Yes	Discharge of Drilling wastes; Discharge from metal refineries; Erosion of natural deposits
Mercury	ppb	2	2	0.5	0.5	May 2021	Yes	Erosion of natural deposits; Discharge from refineries and factories; Runoff from landfills; Runoff from cropland

LEAD AND COPPER

Contaminant	Units	Action Level (AL)	Maximum Contaminant Level Goal (MCLG)	90th Percentile Value	Number of Sites Above the EPA Action Level	Compliance Achieved Yes/No	Source
Lead	ppb	15	0	0	0 out of 10	Yes	Corrosion of household plumbing
Copper	ppm	1.3	1.3	0.275	0 out of 10	Yes	Corrosion of household plumbing

DETECTED SAMPLE RESULTS

ENTRY POINT DISINFECTANT RESIDUAL

Contaminant	Units	Minimum Disinfectant Residual	Lowest Level Detected	Range of Detections	Sample Date	Compliance Achieved Yes/No	Source
Free Chlorine	ppm	0.40	1.08	1.08 - 2.06	Jan - Dec 2021	Yes	Water additive used to control microbes

MICROBIOLOGICAL CONTAMINANTS

Microbial (related to Assessments/Corrective Actions regarding TC positive results and E. coli)					
Contaminant	Treatment Technique	Maximum Contaminant Level Goal (MCLG)	Assessments/Corrective Actions	Compliance Achieved Yes/No	Source
Total Coliform Bacteria	Any system that has failed to complete all the required assessments or correct all identified sanitary defects is in violation of the treatment technique requirement	N/A	0 – None Needed	Yes	Naturally present in the environment
E. coli	Any system that has failed to complete all the required assessments or correct all identified sanitary defects is in violation of the treatment technique requirement	N/A	0 – None Needed	Yes	Human and animal fecal waste

MICROBIOLOGICAL CONTAMINANTS

Microbial (related to E. coli)					
Contaminant	Maximum Contaminant Level (MCL)	Maximum Contaminant Level Goal (MCLG)	Positive Samples	Compliance Achieved Yes/No	Source
E. coli	Routine and repeat samples are total coliform-positive and either is E. coli-positive or system fails to take repeat samples following E. coli-positive routine sample or system fails to analyze total coliform-positive repeat sample for E. coli	0	0	Yes	Human and animal fecal waste

OTHER INFORMATION

Lead:

Infants and children who drink water containing lead in excess of the action level could experience delays in their physical or mental development. Children could show slight deficits in attention span and learning abilities. Adults who drink this water over many years could develop kidney problems or high blood pressure.

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. The York Water Company is responsible for providing high quality drinking water but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by following the 6-3-3 rule. If your water has not been used for six hours, flush your tap for 3 minutes, about 3 gallons of water, before consuming. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at <http://www.epa.gov/safewater/lead>

2020 Annual Drinking Water Quality Report

Public Water System I.D. 7670100



We're pleased to present to you this year's ANNUAL DRINKING WATER QUALITY REPORT

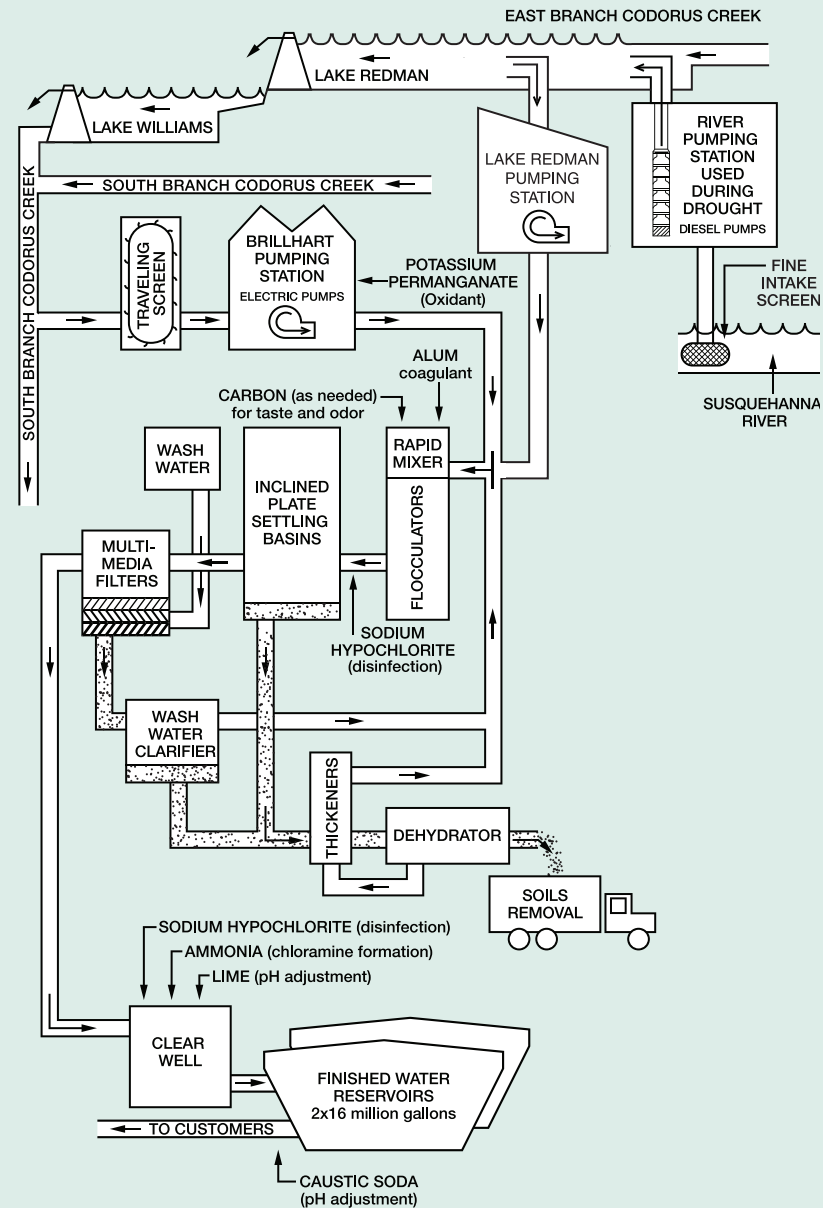
This report is to inform you about the fine quality water and services The York Water Company delivers to you every day. Our constant goal is to provide you with a safe and dependable supply of drinking water. We want you to understand the efforts we make to continually improve the water treatment process and to protect our water resources. We are committed to ensuring the quality of your water.

'Este informe contiene información muy importante sobre su agua beber. Tradúzcalo ó hable con alguien que lo entienda bien.

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally-occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in source water include:

- Microbial contaminants, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.



Water Processing Flow Chart

CONTAMINANTS THAT MAY BE PRESENT IN SOURCE WATER (CONTINUED)

- Inorganic contaminants, such as salts and metals, which can be naturally occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.
- Pesticides and herbicides, which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.
- Organic chemical contaminants, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems.
- Radioactive contaminants, which can be naturally-occurring or be the result of oil and gas production and mining activities.

In order to ensure that tap water is safe to drink, the Environmental Protection Agency prescribes regulations which limit the amount of certain contaminants in water provided by public water systems. Food and Drug Administration regulations establish limits for contaminants in bottled water which must provide the same protection for public health.

Your water source is the combined flow of the South and East Branches of the Codorus Creek. The Company's two lakes, Lake Williams and Lake Redman (William H. Kain County Park), are located on the East Branch of the Codorus Creek and are both used to release water into the Creek during periods of drought or other low-flow conditions. Water can also be transferred from the Susquehanna River to the head of Lake Redman during drought.

Our primary source water pumping station is located in Spring Garden Township, York County. The source water is pumped approximately 2.2 miles to our purification plant which is also located in Spring Garden Township. In 2017, the Company completed an **alternate pumping station** at Lake Redman, allowing us to pump water directly from Lake Redman approximately 3.0 miles to our purification plant.

We are pleased to report that our drinking water is safe and meets Federal and State requirements. Those items that

were detected during our testing process are detailed on pages 6-9. If you have any questions about this Water Quality Report, please contact Doug Crawshaw, Water Quality Manager or Steve Aumen, Assistant Purification Superintendent (717-848-2984), or email customer.service@yorkwater.com.

If you have any other questions concerning the Company and its operations, please contact JT Hand, President and CEO. We want our valued customers to be informed about their water utility (717-845-3601), or email customer.service@yorkwater.com.

Although our Company's Board of Directors meets regularly throughout the year, the meetings are not open to the public. If you have concerns, questions or suggestions that need the Board's attention, please contact JT Hand. Your inquiries will receive prompt attention.

The York Water Company routinely monitors for constituents in your drinking water according to Federal and State laws. The table beginning on page 6 shows the results of our monitoring for the period of January 1 to December 31, 2020.

IN THIS REPORT MANY TERMS AND ABBREVIATIONS MAY NOT BE FAMILIAR TO YOU.

To help you better understand these terms, we've provided the definitions which appear on this page.

Non-Detects (ND)

Laboratory analysis indicates that the constituent is not present.

Parts per million (ppm) or Milligrams per liter (mg/l)

One part per million corresponds to one minute in two years, or a single penny in \$10,000.

Parts per billion (ppb) or Micrograms per liter

One part per billion corresponds to one minute in 2,000 years, or a single penny in \$10,000,000.

Parts per trillion (ppt) or Nanograms per liter (nanograms/l)

One part per trillion corresponds to one minute in 2,000,000 years, or a single penny in \$10,000,000,000.

Maximum Residual Disinfectant Level (MRDL)

The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.

Maximum Residual Disinfectant Level Goal (MRDLG)

The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.

Nephelometric Turbidity Unit (NTU)

Nephelometric turbidity unit is a measure of the clarity of water. Turbidity in excess of 5 NTU is just noticeable to the average person.

Action Level

The concentration of a contaminant which, if exceeded, triggers treatment or other requirements which a water system must follow.

Treatment Technique (TT)

A treatment technique is a required process intended to reduce the level of a contaminant in drinking water.

Maximum Contaminant Level

The "Maximum Allowed" (MCL) is the highest level of a contaminant that is allowed in drinking water. MCLs are set as close to the MCLGs (see below) as feasible using the best available treatment technology. MCLs are set at very stringent levels. A person would have to drink 2 liters of water at the MCL level every day for a lifetime to have a one-in-a-million chance of having the identified health effect described for many regulated constituents.

Maximum Contaminant Level Goal

The "Goal" (MCLG) is the level of a contaminant in drinking water below which there is no known or expected risk to health. MCLGs allow for a margin of safety.

WE CONSTANTLY MONITOR THE WATER SUPPLY FOR VARIOUS CONSTITUENTS.

Although we have not detected cryptosporidium in the finished water or in our primary or secondary sources, we did detect a low-level presence of 0.11 oocysts/L in our tertiary, drought emergency source on the Susquehanna River. Still, we believe it is important for you to know that cryptosporidium can enter the source water, and if not properly treated, may cause serious illness.

Nitrate:

Nitrate in drinking water at levels above 10 ppm is a health risk for infants of less than six months of age. High nitrate levels in drinking water can cause blue baby syndrome. Nitrate levels may rise quickly for short periods of time because of rainfall or agricultural activity. If you are caring for an infant, you should ask for advice from your health care provider.

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone an organ transplant, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. Environmental Protection Agency/Centers

for Disease Control and Prevention guidelines on appropriate means to lessen the risk of infection by cryptosporidium and other microbiological contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

Lead:

Infants and children who drink water containing lead in excess of the action level could experience delays in their physical or mental development. Children could show slight deficits in attention span and learning abilities. Adults who drink this water over many years could develop kidney problems or high blood pressure.

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. The York Water Company is responsible for providing high quality drinking water but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by following the 6-3-3 rule. If your water has not been used for six hours, flush your tap for 3 minutes, about 3 gallons of water, before consuming. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at <http://www.epa.gov/safewater/lead>.

As you can see by the table, our system had no water quality violations. We're proud that your drinking water meets or exceeds all Federal and State requirements. We have

learned through our monitoring and testing that some constituents have been detected. The Environmental Protection Agency has determined that your water IS SAFE at these levels.

All drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that the water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the Environmental Protection Agency Safe Drinking Water Hotline at 1-800-426-4791.

Source Water Assessment:

The Company's Source Water Assessment Program (SWAP) has been completed. It identifies potential urban and agricultural sources of contamination and assigns low to moderate levels of risk. The report is available for review at the Company's office at 130 East Market Street, York, PA.

Special explanations regarding some common contaminants include:

Total Coliform:

The Total Coliform Rule requires water systems to meet a stricter limit for coliform bacteria. Coliform bacteria are usually harmless, but their presence in water can be an indication of disease-causing bacteria. When coliform bacteria are found, special follow-up tests are done to determine if harmful bacteria are present in the water supply. If this limit is exceeded, we must notify the public by newspaper, television or radio.

The items detected during 2020 follow on pages 6 to 9.

FREQUENTLY ASKED QUESTIONS

Is my water hard or soft?

Hardness describes the level of dissolved natural minerals (calcium and magnesium) in drinking water. These minerals are an important part of a healthy diet. Hard water contains more of these minerals. A gradual build-up of calcium and magnesium from hard water can form harmless, filmy white deposits on faucets, bathtubs and teakettles.

Hard water also requires more soap to lather fully. While some water system's hardness varies from time to time, The York Water system is consistent year-round.

Hardness can be expressed in grains per gallon or parts per million (ppm). York Water's hardness range is approximately 5.3 grains or 92 ppm. York's water falls into the transition range from soft to moderately hard.

Why is there chlorine in my water?

A century ago, serious diseases such as typhoid fever and cholera were a very real threat to our health because the microorganisms that caused these diseases were found in public drinking water.

However, for over 100 years, water suppliers in America and other countries have used chlorine to treat, or disinfect, drinking water. According to the U.S. Environmental Protection Agency (EPA) and other health agencies, chlorine is currently one of the most effective disinfectants to kill harmful microorganisms. Disinfection of all public water supplies is required by Federal and State laws and regulations, including the Safe Drinking Water Act and the Surface Water Treatment Rule.

Does The York Water Company add fluoride to my water?

The York Water Company does not add fluoride to the water with the exception of our West Manheim customers. West Manheim fluoridated its water prior to York Water's acquisition in 2008. As a condition of the acquisition, York Water has continued to fluoridate in West Manheim. Elsewhere in the system, a small amount of fluoride does occur naturally in your water. The amount varies from time to time. In 2020, fluoride was measured at less than 0.100 ppm in your water supply.

Why does my water look milky or cloudy at times?

The cloudy water is caused by tiny air bubbles in the water similar to the gas bubbles in beer and soda pop. After a little while, the bubbles rise to the top and are gone. The cloudiness may occur more often in winter when the drinking water is cold and can be enhanced by the aerators that are installed on modern home faucets.

Does The York Water Company monitor for any other contaminants?

The York Water Company has sampled for a series of unregulated contaminants. Unregulated contaminants are those that don't yet have a drinking water standard set by USEPA. The purpose of monitoring for these contaminants is to help EPA decide whether the contaminants should have a standard. As our customers, you have a right to know that this data is available. If you are interested in examining the results, please visit our web page at www.yorkwater.com to view our 2020 Water Quality Analysis or contact Mr. Steve Aumen, Assistant Purification Superintendent at (717) 848-2984, or email customer.service@yorkwater.com.

2020 TEST RESULTS

ENTRY POINT DISINFECTANT RESIDUAL

Contaminant	Units	Minimum Disinfectant Residual	Lowest Level Detected	Range of Detections	Sample Date	Compliance Achieved Yes/No	Source
Chloramine	ppm	0.2	0.40	0.40 - 2.77	2020	Yes	Water additive used to control microbes

MICROBIOLOGICAL CONTAMINANTS

Microbial (related to Assessments/Corrective Actions regarding TC positive results)					
Contaminant	Treatment Technique	Maximum Contaminant Level Goal (MCLG)	Assessments/ Corrective Actions	Compliance Achieved Yes/No	Source
Total Coliform Bacteria	Any system that has failed to complete all the required assessments or correct all identified sanitary defects is in violation of the treatment technique requirement	N/A	0 – None Needed	Yes	Naturally present in the environment

Microbial (related to E. coli)					
Contaminant	Maximum Contaminant Level (MCL)	Maximum Contaminant Level Goal (MCLG)	Positive Sample(s)	Compliance Achieved Yes/No	Source
E. coli	Routine and repeat samples are total coliform-positive and either is E. coli-positive or system fails to take repeat samples following E. coli-positive routine sample or system fails to analyze total coliform-positive repeat sample for E. coli	0	0	Yes	Human and animal fecal waste

2020 TEST RESULTS

MICROBIOLOGICAL CONTAMINANTS

Microbial (related to E. coli)					
Contaminant	Treatment Technique	Maximum Contaminant Level Goal (MCLG)	Assessments/ Corrective Actions	Compliance Achieved Yes/No	Source
E. coli	Any system that has failed to complete all the required assessments or correct all identified sanitary defects is in violation of the treatment technique requirement	N/A	0 – None Needed	Yes	Human and animal fecal waste

Detected Parameter	Units	Maximum Contaminant Level (MCL)	Maximum Contaminant Level Goal (MCLG)	Results	Compliance Achieved Yes/No	Source
Total Coliform Bacteria	% Positive Sample	Presence of coliform bacteria in less than 5% of monthly samples	0	0	Yes	Naturally present in environment
Fecal Coliform and E. coli	Number of Samples	A routine sample and repeat sample are total coliform positive, and one is also fecal coliform or E. coli positive	0	0	Yes	Human and animal fecal waste

TURBIDITY – A MEASURE OF THE CLARITY OF THE WATER

Detected Parameter	Units	Maximum Contaminant Level (MCL)	Highest Monthly Average of All Readings for 2020	Highest Single Measurement	Compliance Achieved Yes/No	Source
Turbidity	NTU	TT- 95% of all monthly samples taken must be less than or equal to 0.3 NTU	100% of all monthly samples were less than 0.1 NTU	0.058	Yes	Soil erosion and runoff

2020 TEST RESULTS

INORGANIC CONTAMINANTS

Detected Parameter	Units	Maximum Contaminant Level (MCL)	Maximum Contaminant Level Goal (MCLG)	Results	Range of Detected Levels (if applicable)	Compliance Achieved Yes/No	Source
Barium	ppm	2	2	0.016	NA	Yes	Discharge of drilling wastes; discharge from metal refineries; erosion of natural deposits
Nitrate (as Nitrogen)	ppm	10	10	3.30	2.30 - 4.40	Yes	Runoff from fertilizer use; leaching from septic tanks, sewage; erosion of natural deposits
Detected Parameter	Units	Maximum Residual Disinfectant Level (MRDL)	Maximum Residual Disinfectant Level Goal (MRDLG)	Results	Range of Detected Levels (if applicable)	Compliance Achieved Yes/No	Source
Chloramines	ppm	4	4	2.39	0.23 - 2.98	Yes	Water additive used to control microbes
Atrazine	ppb	3	3	0.33	NA	Yes	Runoff from herbicide used on row crops
Fluoride*	ppm	2	2	0.72	0.60 - 0.84	Yes	Erosion of natural deposits; water additive which promotes strong teeth; discharge from fertilizer and aluminum factories

* WEST MANHEIM CUSTOMERS ONLY

2020 TEST RESULTS

LEAD AND COPPER MEASURED AT THE CUSTOMER'S TAP

(RESULTS FROM 2019 SAMPLING. NEXT DUE IN 2022)

Detected Parameter	Units	EPA's Action Level for Sampling of Customer Homes	Maximum Contaminant Level Goal (MCLG)	Results	Number of Sites Above the EPA Action Level	Compliance Achieved Yes/No	Source
Lead	ppb	90% of all homes tested must be below 15 ppb	0	90% of all homes tested measured below 3.5 ppb	1 of the 50 homes tested measured greater than 15 ppb	Yes	Corrosion of household plumbing systems
Copper	ppm	90% of all homes tested must be below 1.3 ppm	1.3	90% of all homes tested measured below 0.029 ppm	50 of 50 homes tested measured below 0.095 ppm	Yes	Corrosion of household plumbing systems

Note: You can minimize your exposure to lead and copper by following the 6-3-3 rule. If your water has not been used for six hours, flush your tap for 3 minutes, about 3 gallons of water, before consuming.

VOLATILE ORGANIC CHEMICALS

Detected Parameter	Units	Maximum Contaminant Level (MCL)	Maximum Contaminant Level Goal (MCLG)	Results	Range of Detected Levels	Compliance Achieved Yes/No	Source
Trihalo-methanes	ppb	Average of last four consecutive quarterly sample results must be less than or equal to 80 ppb	0	30.8	11.7 - 67.2	Yes	By-product of disinfectant addition
Haloacetic Acids	ppb	Average of last four consecutive quarterly sample results must be less than or equal to 60 ppb	0	23.2	11.6 - 52.3	Yes	By-product of disinfectant addition



February 18, 1816, The York Water Company was formed by a group of leading York Citizens to protect against the danger of fire. Today, the company is the oldest investor owned utility in the United States.

- 1840 Original wooden mains replaced with cast iron pipes.*
- 1848 First step into the modern era, extension of water mains, pumping station built, and reservoir expanded.*
- 1897 Brillhart raw water-pumping station built.*
- 1899 The York Water Company Filtration Plant, designed by George W. Fuller, is placed in service.*
- 1912 The Company's first impounding dam to create Lake Williams Reservoir completed.*
- 1967 Lake Redman Reservoir completed.*
- 1977 William H. Kain County Park open to the public for year-round recreational use.*
- 2005 Pumping station built on the Susquehanna River.*
- 2016 The York Water Company celebrated the 200th anniversary of uninterrupted service!*
- 2017 Lake Redman raw water-pumping station built.*

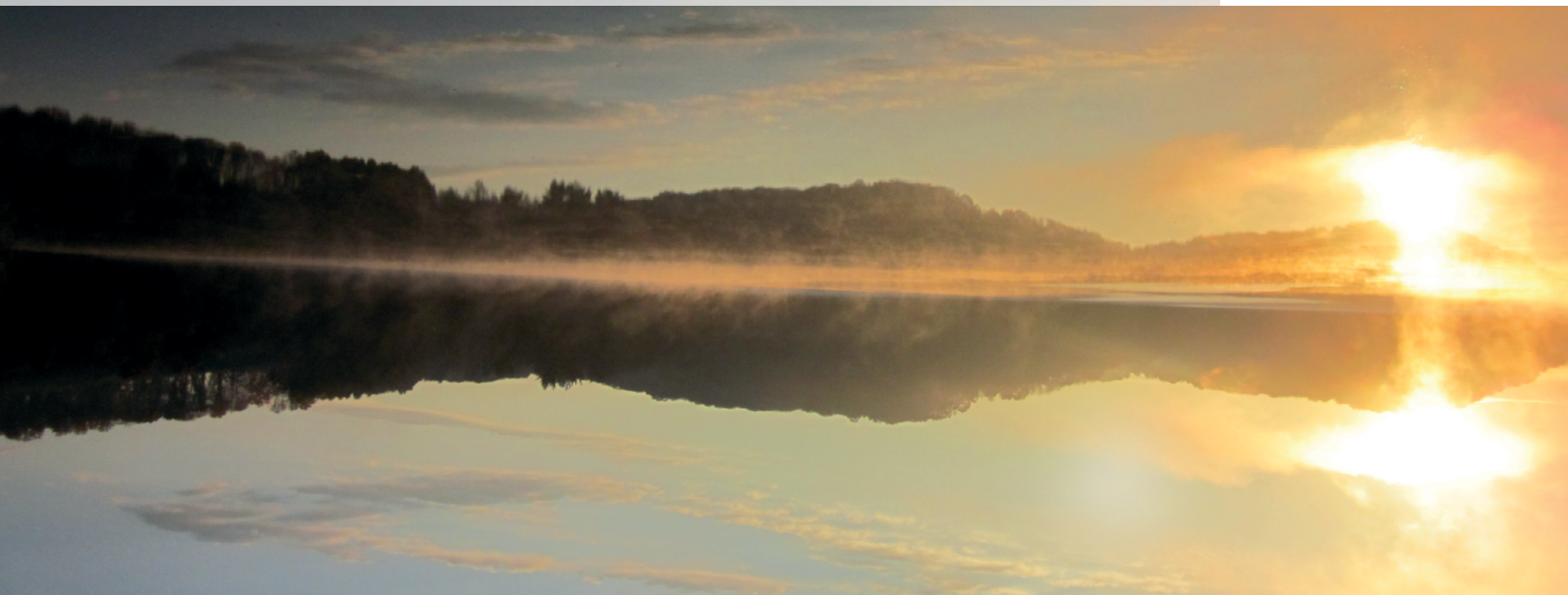
Photo (above): Employees of The York Water Company in front of the Company's Headquarters, built in 1929.

Photo (front cover): Fall morning mists overlooking Lake Redman which provides 1.3 billion gallons of reserve water storage for drinking water and recreation for York County's residents. The 220-acre lake, one of two impoundments owned by The York Water Company, is part of William H. Kain Park and is integral to York Water's ongoing Source Water Protection efforts. (photo credit: Douglas Crawshaw)

**130 East Market Street
York, Pennsylvania 17401
717-845-3601**

www.yorkwater.com





THIS REPORT IS TO INFORM YOU ABOUT THE FINE QUALITY WATER AND SERVICES THE YORK WATER COMPANY DELIVERS TO YOU EVERY DAY.

Our constant goal is to provide you with a safe and dependable supply of drinking water. We want you to understand the efforts we make to continually improve the water treatment process and to protect our water resources. We are committed to ensuring the quality of your water.

‘Este informe contiene información muy importante acerca de su agua potable. Tradúzcalo ó hable con alguien que lo entienda bien.

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally-occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in untreated source water include:

- Microbial contaminants, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.
- Inorganic contaminants, such as salts and metals, which can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.

- Pesticides and herbicides, which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.

- Organic chemical contaminants, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems.

- Radioactive contaminants, which can be naturally-occurring or be the result of oil and gas production and mining activities.

Your water source is two groundwater wells located inside the physical boundaries of the Lincoln Estates Community. The water from these wells is softened and disinfected as the only form of treatment.

We are pleased to report that our drinking water is safe and meets Federal and State requirements. Those items that were detected during our testing process are detailed on the following pages. If you have any questions about the Water Quality Report, please contact Douglas Crawshaw, Water Quality Manager (717-848-2984), or email customer.service@yorkwater.com.

If you have any other questions concerning the Company and its operations, please contact JT Hand, President and CEO. We want our valued customers to be informed about their water utility (717-845-3601), or email customer.service@yorkwater.com.

SOME PEOPLE MAY BE MORE VULNERABLE TO CONTAMINANTS IN DRINKING WATER THAN THE GENERAL POPULATION.

Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. Environmental Protection Agency/Centers for Disease Control and Prevention guidelines on appropriate means to lessen the risk of infection by cryptosporidium and other microbiological contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

MONITORING YOUR WATER

We constantly monitor for contaminants in your drinking water according to federal and state laws. The following tables show the results of our monitoring for the period of January 1 to December 31, 2020. The State allows us to monitor for some contaminants less than once per year because the concentrations of these contaminants do not change frequently. Some of our data is from prior years in accordance with the Safe Drinking Water Act. The date has been noted on the sampling results table.

DEFINITIONS

To help you better understand these terms, we've provided the definitions which appear on this page.

Action Level (AL)

The concentration of a contaminant which, if exceeded, triggers treatment or other requirements which a water system must follow.

Maximum Contaminant Level (MCL)

The highest level of a contaminant that is allowed in drinking water. MCLs are set as close to the MCLGs as feasible using the best available treatment technology.

Maximum Contaminant Level Goal (MCLG)

The level of a contaminant in drinking water below which there is no known or expected risk to health. MCLGs allow for a margin of safety.

Maximum Residual Disinfectant Level (MRDL)

The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.

Maximum Residual Disinfectant Level Goal (MRDLG)

The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.

Minimum Residual Disinfectant Level (MinRDL)

The minimum level of residual disinfectant required at the entry point to the distribution system.

Treatment Technique (TT)

A required process intended to reduce the level of a contaminant in drinking water.

Mrem/year = millirems per year

(a measure of radiation absorbed by the body)

pCi/L = picocuries per liter

(a measure of radioactivity)

ppb = parts per billion,

or micrograms per liter ($\mu\text{g/L}$)

ppm = parts per million,

or milligrams per liter (mg/L)

ppq = parts per quadrillion,

or picograms per liter

ppt = parts per trillion,

or nanograms per liter

DETECTED SAMPLE RESULTS

CONTAMINANTS

Contaminant	Units	MCL in CCR Units	Maximum Contaminant Level Goal (MCLG)	Level Detected	Range of Detections	Sample Date	Compliance Achieved Yes/No	Source
Free Chlorine	ppm	MRDL = 4	MRDLG = 4	1.31	0.94 - 1.71	Jan - Dec 2020	Yes	Water additive used to control microbes
Trihalomethanes	ppb	80	0	8.5	8.5	Aug 2020	Yes	By-product of disinfection addition
Combined Uranium	pCi/L	30	30	3.3	3.3	Feb 2019	Yes	Erosion of natural deposits
Arsenic	ppm	0.01	0	0	0	May 2018	Yes	Erosion of natural deposits
Barium	ppm	2	2	0.018	0.018	May 2018	Yes	Discharge of drilling wastes; Discharge from metal refineries; Erosion of natural deposits
Combined Radium	pCi/L	5	0	1.58	1.58	Feb 2016	Yes	Erosion of natural deposits
Total Chromium	ppm	0.1	0.1	0.0025	0.0025	May 2018	Yes	Discharge from steel and pulp mills; erosion of natural deposits
Haloacetic Acids	ppb	60	0	3.0	3.0	Aug 2020	Yes	By-product of disinfection

ENTRY POINT DISINFECTANT RESIDUAL

Contaminant	Units	Minimum Disinfectant Residual	Lowest Level Detected	Range of Detections	Sample Date	Compliance Achieved Yes/No	Source
Free Chlorine	ppm	0.40	0.54	0.54 - 1.48	Jan-Dec 2020	Yes	Water additive used to control microbes

LEAD AND COPPER

Contaminant	Units	Action Level (AL)	Maximum Contaminant Level Goal (MCLG)	90th Percentile Value	Number of Sites Above the EPA Action Level	Compliance Achieved Yes/No	Source
Lead	ppb	15	0	0	0 out of 5	Yes	Corrosion of household plumbing
Copper	ppm	1.3	1.3	0.037	0 out of 5	Yes	Corrosion of household plumbing

DETECTED SAMPLE RESULTS

MICROBIOLOGICAL CONTAMINANTS

Microbial (related to Assessments/Corrective Actions regarding TC positive results)					
Contaminant	Treatment Technique	Maximum Contaminant Level Goal (MCLG)	Assessments/ Corrective Actions	Compliance Achieved Yes/ No	Source
Total Coliform Bacteria	Any system that has failed to complete all the required assessments or correct all identified sanitary defects is in violation of the treatment technique requirement	N/A	0 – None Needed	Yes	Naturally present in the environment

Microbial (related to E. coli)					
Contaminant	Maximum Contaminant Level (MCL)	Maximum Contaminant Level Goal (MCLG)	Positive Samples	Compliance Achieved Yes/No	Source
E. coli	Routine and repeat samples are total coliform-positive and either is E. coli-positive or system fails to take repeat samples following E. coli-positive routine sample or system fails to analyze total coliform-positive repeat sample for E. coli	0	0	Yes	Human and animal fecal waste

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Contaminant	Treatment Technique	Maximum Contaminant Level Goal (MCLG)	Assessments/ Corrective Actions	Compliance Achieved Yes/No	Source
E. coli	Any system that has failed to complete all the required assessments or correct all identified sanitary defects is in violation of the treatment technique requirement	N/A	0 - None Needed	Yes	Human and animal fecal waste

OTHER INFORMATION

Information about Lead:

Infants and children who drink water containing lead in excess of the action level could experience delays in their physical or mental development. Children could show slight deficits in attention span and learning abilities. Adults who drink this water over many years could develop kidney problems or high blood pressure.

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. The York Water Company is responsible for providing high quality drinking water but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by following the 6-3-3 rule. If your water has not been used for six hours, flush your tap for 3 minutes, about 3 gallons of water, before consuming. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at <http://www.epa.gov/safewater/lead>.



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Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. Environmental Protection Agency/Centers for Disease Control and Prevention guidelines on appropriate means to lessen the risk of infection by cryptosporidium and other microbiological contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

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Maximum Contaminant Level Goal (MCLG)

The level of a contaminant in drinking water below which there is no known or expected risk to health. MCLGs allow for a margin of safety.

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The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.

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The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.

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The minimum level of residual disinfectant required at the entry point to the distribution system.

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A required process intended to reduce the level of a contaminant in drinking water.

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(a measure of radiation absorbed by the body)

pCi/L = picocuries per liter

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DETECTED SAMPLE RESULTS

CONTAMINANTS

Contaminant	Units	MCL in CCR Units	Maximum Contaminant Level Goal (MCLG)	Level Detected	Range of Detections	Sample Date	Compliance Achieved Yes/No	Source
Free Chlorine	ppm	MRDL = 4	MRDLG = 4	0.92	0.55 - 1.27	Jan - Dec 2020	Yes	Water additive used to control microbes
Trihalomethanes	ppb	80	0	10.0	10.0	Sept 2019	Yes	By-product of disinfection addition
Combined Uranium	pCi/L	30	30	1.10	1.10	Feb 2019	Yes	Erosion of natural deposits
Arsenic	ppm	0.01	0	0.0038	0.0038	Jan - Dec 2018	Yes	Erosion of natural deposits
Barium	ppm	2	2	0.054	0.054	Jan - Dec 2018	Yes	Discharge of drilling wastes; Discharge from metal refineries; Erosion of natural deposits
Nitrate (as Nitrogen)	ppm	10	10	1.2	1.2	Jan 2020	Yes	Runoff from fertilizer use
Haloacetic Acids	ppb	60	0	0	0	Sept 2019	Yes	By-product of disinfection
Benzene	ppb	5	0	0.2	0-0.6	Apr - Dec 2020	Yes	Discharge from factories; Leaching from gas storage tanks and landfills

ENTRY POINT DISINFECTANT RESIDUAL

Contaminant	Units	Minimum Disinfectant Residual	Lowest Level Detected	Range of Detections	Sample Date	Compliance Achieved Yes/No	Source
Free Chlorine	ppm	0.40	0.92	0.92 - 1.48	Jan - Dec 2020	Yes	Water additive used to control microbes

LEAD AND COPPER

Contaminant	Units	Action Level (AL)	Maximum Contaminant Level Goal (MCLG)	90th Percentile Value	Number of Sites Above the EPA Action Level	Compliance Achieved Yes/No	Source
Lead	ppb	15	0	0	0 out of 6	Yes	Corrosion of household plumbing
Copper	ppm	1.3	1.3	0.17	0 out of 6	Yes	Corrosion of household plumbing

DETECTED SAMPLE RESULTS

MICROBIOLOGICAL CONTAMINANTS

Microbial (related to Assessments/Corrective Actions regarding TC positive results)					
Contaminant	Treatment Technique	Maximum Contaminant Level Goal (MCLG)	Assessments/ Corrective Actions	Compliance Achieved Yes/ No	Source
Total Coliform Bacteria	Any system that has failed to complete all the required assessments or correct all identified sanitary defects is in violation of the treatment technique requirement	N/A	0 – None Needed	Yes	Naturally present in the environment

Microbial (related to E. coli)					
Contaminant	Maximum Contaminant Level (MCL)	Maximum Contaminant Level Goal (MCLG)	Positive Samples	Compliance Achieved Yes/No	Source
E. coli	Routine and repeat samples are total coliform-positive and either is E. coli-positive or system fails to take repeat samples following E. coli-positive routine sample or system fails to analyze total coliform-positive repeat sample for E. coli	0	0	Yes	Human and animal fecal waste

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E. coli	Any system that has failed to complete all the required assessments or correct all identified sanitary defects is in violation of the treatment technique requirement	N/A	0 - None Needed	Yes	Human and animal fecal waste

OTHER INFORMATION

Information about Lead:

Infants and children who drink water containing lead in excess of the action level could experience delays in their physical or mental development. Children could show slight deficits in attention span and learning abilities. Adults who drink this water over many years could develop kidney problems or high blood pressure.

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. The York Water Company is responsible for providing high quality drinking water but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by following the 6-3-3 rule. If your water has not been used for six hours, flush your tap for 3 minutes, about 3 gallons of water, before consuming. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at <http://www.epa.gov/safewater/lead>.



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Our constant goal is to provide you with a safe and dependable supply of drinking water. We want you to understand the efforts we make to continually improve the water treatment process and to protect our water resources. We are committed to ensuring the quality of your water.

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Your water source is two groundwater wells located inside the physical boundaries of the Borough of Carroll Valley. The water from these wells is disinfected as the only form of treatment.

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DETECTED SAMPLE RESULTS

CONTAMINANTS

Contaminant	Units	MCL in CCR Units	Maximum Contaminant Level Goal (MCLG)	Level Detected	Range of Detections	Sample Date	Compliance Achieved Yes/No	Source
Free Chlorine	ppm	MRDL = 4	MRDLG = 4	1.14	0.83-1.54	Jan-Dec 2020	Yes	Water additive used to control microbes
Nitrate (as Nitrogen)	ppm	10	10	2.2	2.2	May 2020	Yes	Runoff from fertilizer use
Barium	ppm	2	2	0.013	0.013	May 2018	Yes	Discharge of drilling wastes; Discharge from metal refineries; Erosion of natural deposits
Total Chromium	ppm	0.1	0.1	0.0024	0.0024	May 2018	Yes	Discharge from steel and pulp mills; erosion of natural deposits

ENTRY POINT DISINFECTANT RESIDUAL

Contaminant	Units	Minimum Disinfectant Residual	Lowest Level Detected	Range of Detections	Sample Date	Compliance Achieved Yes/No	Source
Free Chlorine	ppm	0.50	0.76	0.76-1.47	Jan - Dec 2020	Yes	Water additive used to control microbes

LEAD AND COPPER

Contaminant	Units	Action Level (AL)	Maximum Contaminant Level Goal (MCLG)	90th Percentile Value	Number of Sites Above the EPA Action Level	Compliance Achieved Yes/No	Source
Lead	ppb	15	0	3.2	0 out of 5	Yes	Corrosion of household plumbing
Copper	ppm	1.3	1.3	0.56	0 out of 5	Yes	Corrosion of household plumbing

DETECTED SAMPLE RESULTS

MICROBIOLOGICAL CONTAMINANTS

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Contaminant	Treatment Technique	Maximum Contaminant Level Goal (MCLG)	Assessments/ Corrective Actions	Compliance Achieved Yes/ No	Source
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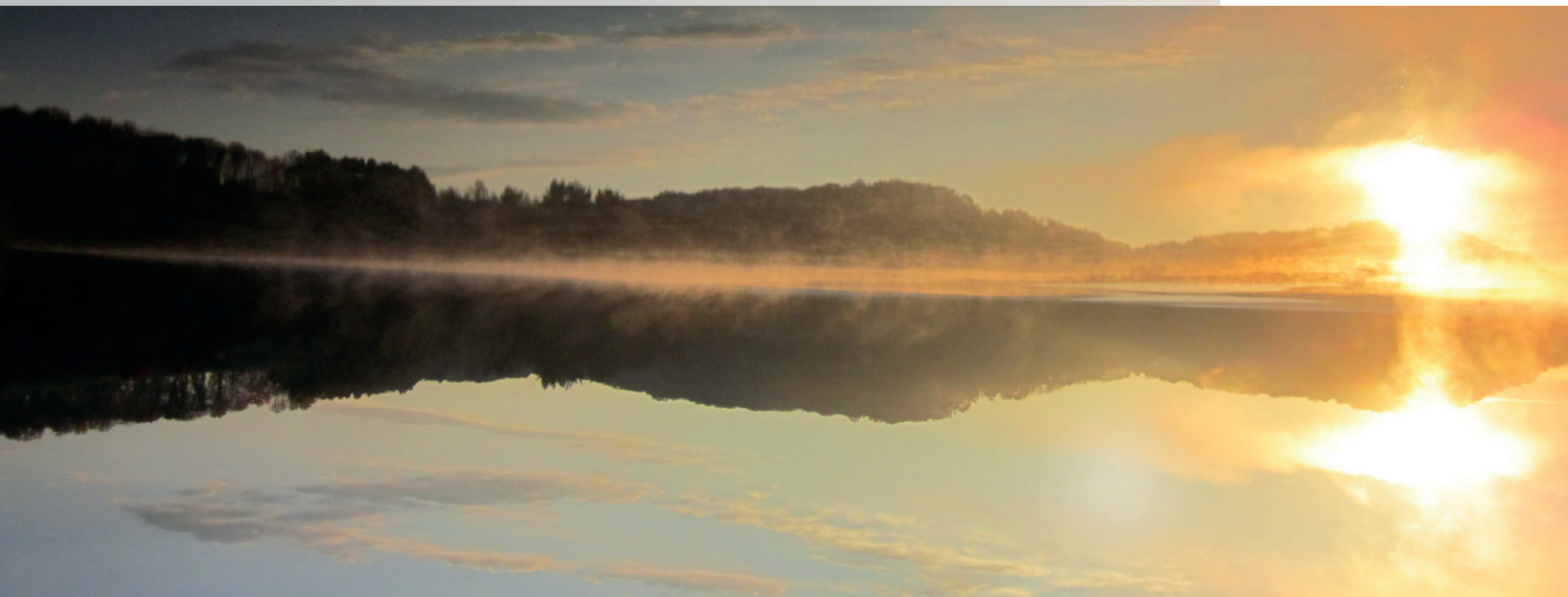
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Trihalomethanes	ppb	80	0	19.9	19.0 - 20.7	Aug 2020	Yes	By-product of disinfection addition
Combined Uranium	pCi/L	30	30	2.27	2.23 - 2.35	March - Dec 2020	Yes	Erosion of natural deposits
Gross Alpha Emitters	pCi/L	5	0	7.3	6.7 - 8.3	March - Dec 2020	Yes	Erosion of natural deposits
Combined Radium	pCi/L	5	0	0.34	0 - 1.02	Feb 2016	Yes	Runoff from fertilizer use
Haloacetic Acids	ppb	60	0	2.2	1.9 - 2.1	Aug 2020	Yes	By-product of disinfection

ENTRY POINT DISINFECTANT RESIDUAL

Contaminant	Units	Minimum Disinfectant Residual	Lowest Level Detected	Range of Detections	Sample Date	Compliance Achieved Yes/No	Source
Free Chlorine	ppm	0.40	0.52	0.52 - 1.70	March - Dec 2020	Yes	Water additive used to control microbes

MICROBIOLOGICAL CONTAMINANTS

Microbial (related to Assessments/Corrective Actions regarding TC positive results)					
Contaminant	Treatment Technique	Maximum Contaminant Level Goal (MCLG)	Assessments/Corrective Actions	Compliance Achieved Yes/No	Source
Total Coliform Bacteria	Any system that has failed to complete all the required assessments or correct all identified sanitary defects is in violation of the treatment technique requirement	N/A	0 - None Needed	Yes	Naturally present in the environment

DETECTED SAMPLE RESULTS

MICROBIOLOGICAL CONTAMINANTS (CONTINUED)

Microbial (related to E. coli)					
Contaminant	Maximum Contaminant Level (MCL)	Maximum Contaminant Level Goal (MCLG)	Positive Samples	Compliance Achieved Yes/No	Source
E. coli	Routine and repeat samples are total coliform-positive and either is E. coli-positive or system fails to take repeat samples following E. coli-positive routine sample or system fails to analyze total coliform-positive repeat sample for E. coli	0	0	Yes	Human and animal fecal waste

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Contaminant	Treatment Technique	Maximum Contaminant Level Goal (MCLG)	Assessments/ Corrective Actions	Compliance Achieved Yes/No	Source
E. coli	Any system that has failed to complete all the required assessments or correct all identified sanitary defects is in violation of the treatment technique requirement	N/A	0 - None Needed	Yes	Human and animal fecal waste

VIOLATIONS AND OTHER INFORMATION

The York Water Company would like to thank the residents of the Amblebrook community for helping complete the first of two rounds of lead and copper testing for 2021. The results, as expected, were very low and compliance was achieved for the first half of 2021. That being said, in 2020 the previous owner/operator of the Amblebrook water system was not able to monitor/report for these two required analytes (lead and copper), during the July through December, 2020 monitoring period, which unfortunately yielded a violation of drinking water standards. As your new water supplier, we believe you have a right to know that it happened and that we have corrected this failure.

We are required, as your water supplier, to monitor your drinking water for specific contaminants on a regular basis. Results of regular monitoring are an indicator of whether drinking water meets health standards. Testing has established that there is no lead or copper in the source water and that lead and copper in drinking water comes almost exclusively from the materials and components used in home plumbing and service lines. While we cannot control the variety or types of materials used in plumbing components, both The York Water Company and the former owner/operator knew and understood that the risk of exposure for the community to either lead or copper was extremely low due both to knowing the materials of construction* which contain no (or extremely small amounts of either) lead or copper and the source water quality.

The results of the first round of 2021 lead and copper testing will be shared directly, if not already included in this mailing.

** Section 1417 of the Safe Drinking Water Act (SDWA) prohibits the "use of any pipe, any pipe or plumbing fitting or fixture, any solder, or any flux, after June 1986, in the installation or repair of (i) any public water system; or (ii) any plumbing in a residential or non-residential facility providing water for human consumption, that is not lead free."*

Lead:

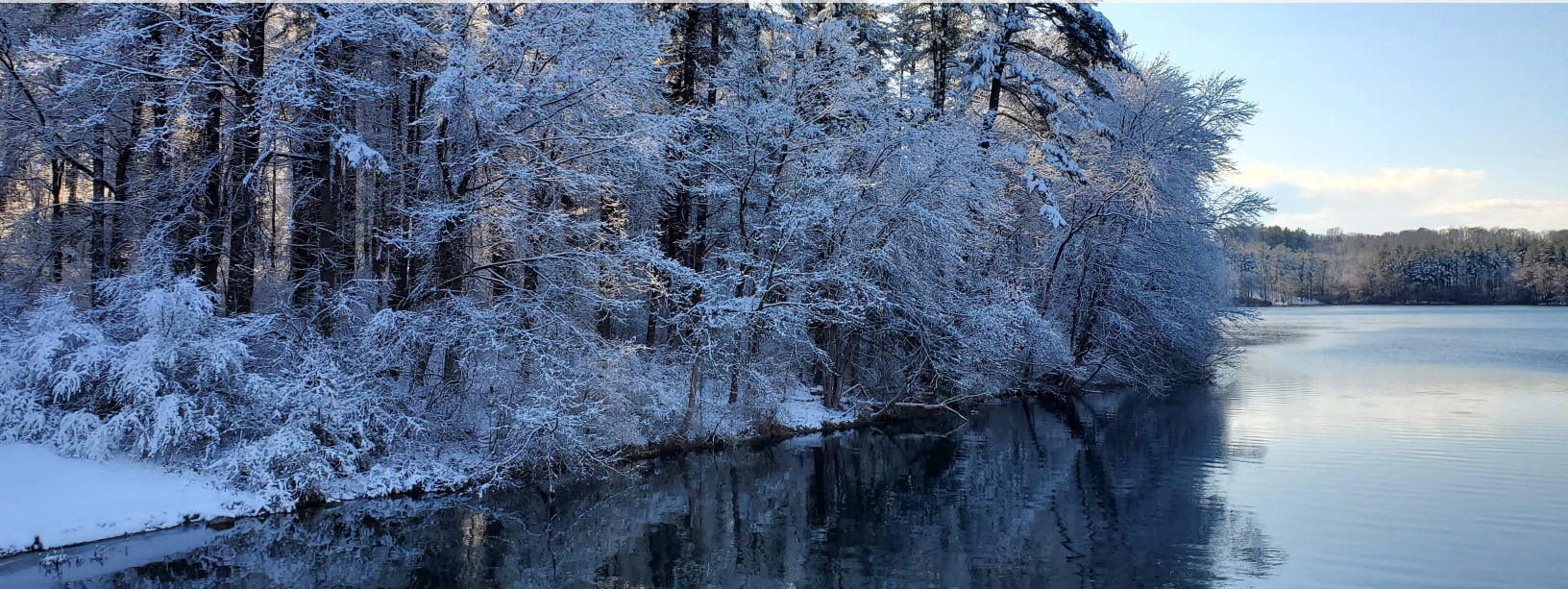
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2019 Annual Drinking Water Quality Report

Public Water System I.D. 7670100

THE
YORK
WATER
COMPANY



We're pleased to present to you this year's ANNUAL DRINKING WATER QUALITY REPORT

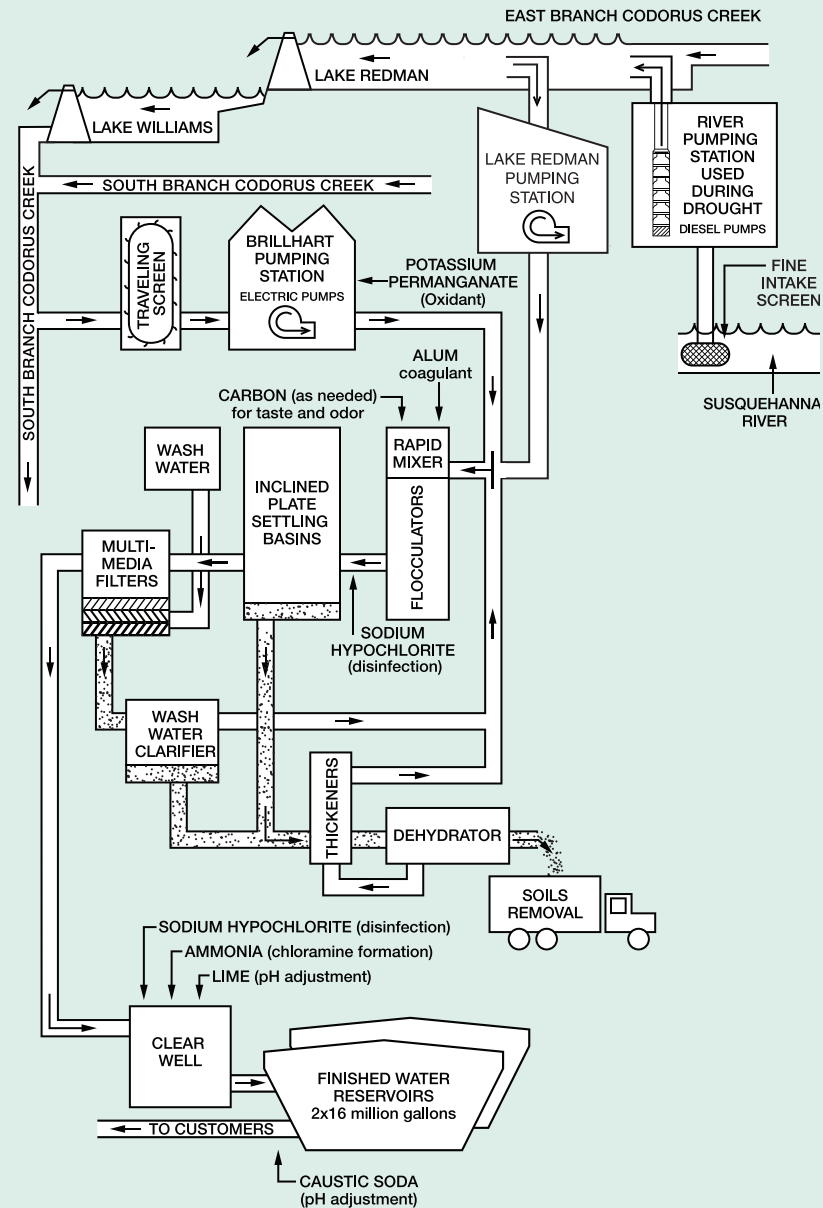
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Water Processing Flow Chart

CONTAMINANTS THAT MAY BE PRESENT IN SOURCE WATER (CONTINUED)

- Inorganic contaminants, such as salts and metals, which can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.
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- Radioactive contaminants, which can be naturally-occurring or be the result of oil and gas production and mining activities.

In order to ensure that tap water is safe to drink, the Environmental Protection Agency prescribes regulations which limit the amount of certain contaminants in water provided by public water systems. Food and Drug Administration regulations establish limits for contaminants in bottled water which must provide the same protection for public health.

Your water source is the combined flow of the South and East Branches of the Codorus Creek. The Company's two lakes, Lake Williams and Lake Redman (William H. Kain County Park), are located on the East Branch of the Codorus Creek and are both used to release water into the Creek during periods of drought or other low-flow conditions. Water can also be transferred from the Susquehanna River to the head of Lake Redman during drought.

Our primary source water pumping station is located in Spring Garden Township, York County. The source water is pumped approximately 2.2 miles to our purification plant which is also located in Spring Garden Township. In 2017 the Company completed an **alternate pumping station** at Lake Redman allowing us to pump water directly from Lake Redman approximately 3.0 miles to our purification plant.

We are pleased to report that our drinking water is safe and meets Federal and State requirements. Those items that

were detected during our testing process are detailed on pages 6-9. If you have any questions about this Water Quality Report, please contact Doug Crawshaw, Water Quality Manager or Steve Aumen, Assistant Purification Superintendent (717-848-2984), or email customer.service@yorkwater.com.

If you have any other questions concerning the Company and its operations, please contact Jeffrey R. Hines, P.E., President and CEO. We want our valued customers to be informed about their water utility (717-845-3601), or email customer.service@yorkwater.com.

Although our Company's Board of Directors meets regularly throughout the year, the meetings are not open to the public. If you have concerns, questions or suggestions that need the Board's attention, please contact Jeffrey R. Hines, P.E. Your inquiries will receive prompt attention.

The York Water Company routinely monitors for constituents in your drinking water according to Federal and State laws. The table beginning on page 6 shows the results of our monitoring for the period of January 1 to December 31, 2019.

IN THIS REPORT MANY TERMS AND ABBREVIATIONS MAY NOT BE FAMILIAR TO YOU.

To help you better understand these terms, we've provided the definitions which appear on this page.

Non-Detects (ND)

Laboratory analysis indicates that the constituent is not present.

Parts per million (ppm) or Milligrams per liter (mg/l)

One part per million corresponds to one minute in two years, or a single penny in \$10,000.

Parts per billion (ppb) or Micrograms per liter

One part per billion corresponds to one minute in 2,000 years, or a single penny in \$10,000,000.

Parts per trillion (ppt) or Nanograms per liter (nanograms/l)

One part per trillion corresponds to one minute in 2,000,000 years, or a single penny in \$10,000,000,000.

Maximum Residual Disinfectant Level (MRDL)

The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.

Maximum Residual Disinfectant Level Goal (MRDLG)

The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.

Nephelometric Turbidity Unit (NTU)

Nephelometric turbidity unit is a measure of the clarity of water. Turbidity in excess of 5 NTU is just noticeable to the average person.

Action Level

The concentration of a contaminant which, if exceeded, triggers treatment or other requirements which a water system must follow.

Treatment Technique (TT)

A treatment technique is a required process intended to reduce the level of a contaminant in drinking water.

Maximum Contaminant Level

The "Maximum Allowed" (MCL) is the highest level of a contaminant that is allowed in drinking water. MCLs are set as close to the MCLGs (see below) as feasible using the best available treatment technology. MCLs are set at very stringent levels. A person would have to drink 2 liters of water at the MCL level every day for a lifetime to have a one-in-a-million chance of having the identified health effect described for many regulated constituents.

Maximum Contaminant Level Goal

The "Goal" (MCLG) is the level of a contaminant in drinking water below which there is no known or expected risk to health. MCLGs allow for a margin of safety.

WE CONSTANTLY MONITOR THE WATER SUPPLY FOR VARIOUS CONSTITUENTS.

Although we have not detected cryptosporidium in the finished water or source water, we believe it is important for you to know that cryptosporidium can enter the source water and if not properly treated may cause serious illness. The PA DEP issued a waiver for asbestos testing through 2019.

Nitrate:

Nitrate in drinking water at levels above 10 ppm is a health risk for infants of less than six months of age. High nitrate levels in drinking water can cause blue baby syndrome. Nitrate levels may rise quickly for short periods of time because of rainfall or agricultural activity. If you are caring for an infant, you should ask for advice from your health care provider.

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplant, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. Environmental Protection Agency/Centers for Disease Control and Prevention guidelines on appropriate means to lessen

the risk of infection by cryptosporidium and other microbiological contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

Lead:

Infants and children who drink water containing lead in excess of the action level could experience delays in their physical or mental development. Children could show slight deficits in attention span and learning abilities. Adults who drink this water over many years could develop kidney problems or high blood pressure.

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. The York Water Company is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by following the 6-3-3 rule. If your water has not been used for six hours, flush your tap for 3 minutes, about 3 gallons of water, before consuming. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at <http://www.epa.gov/safewater/lead>.

As you can see by the table, our system had no water quality violations. We're proud that your drinking water meets or exceeds all Federal and State requirements. We have learned through our monitoring and testing

that some constituents have been detected. The Environmental Protection Agency has determined that your water IS SAFE at these levels.

All drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that the water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the Environmental Protection Agency Safe Drinking Water Hotline at 1-800-426-4791.

Source Water Assessment:

The Company's Source Water Assessment Program (SWAP) has been completed. It identifies potential urban and agricultural sources of contamination and assigns low to moderate levels of risk. The report is available for review at the Company's office at 130 East Market Street, York, PA.

Special explanations regarding some common contaminants include:

Total Coliform:

The Total Coliform Rule requires water systems to meet a stricter limit for coliform bacteria. Coliform bacteria are usually harmless, but their presence in water can be an indication of disease-causing bacteria. When coliform bacteria are found, special follow-up tests are done to determine if harmful bacteria are present in the water supply. If this limit is exceeded, we must notify the public by newspaper, television or radio.

The items detected during 2019 follow on pages 6 to 9.

FREQUENTLY ASKED QUESTIONS

Is my water hard or soft?

Hardness describes the level of dissolved natural minerals (calcium and magnesium) in drinking water. These minerals are an important part of a healthy diet. Hard water contains more of these minerals. A gradual build-up of calcium and magnesium from hard water can form harmless, filmy white deposits on faucets, bathtubs and teakettles.

Hard water also requires more soap to lather fully. While some water system's hardness varies from time to time, The York Water system is consistent year-round.

Hardness can be expressed in grains per gallon or parts per million (ppm). York Water's hardness range is 4.5 to 5 grains or 75 to 85 ppm. York's water falls into the transition range from soft to moderately hard.

Why is there chlorine in my water?

A century ago, serious diseases such as typhoid fever and cholera were a very real threat to our health because the microorganisms that caused these diseases were found in public drinking water.

However, for over 100 years, water suppliers in America and other countries have used chlorine to treat, or disinfect, drinking water. According to the U.S. Environmental Protection Agency (EPA) and other health agencies, chlorine is currently one of the most effective disinfectants to kill harmful microorganisms. Disinfection of all public water supplies is required by Federal and State laws and regulations, including the Safe Drinking Water Act and the Surface Water Treatment Rule.

Does The York Water Company add fluoride to my water?

The York Water Company does not add fluoride to the water with the exception of our West Manheim customers. West Manheim fluoridated its water prior to York Water's acquisition in 2008. As a condition of the acquisition, York Water has continued to fluoridate in West Manheim. Elsewhere in the system, a small amount of fluoride does occur naturally in your water. The amount varies from time to time. In 2019, fluoride was measured at less than 0.100 ppm in your water supply.

Why does my water look milky or cloudy at times?

The cloudy water is caused by tiny air bubbles in the water similar to the gas bubbles in beer and soda pop. After a little while, the bubbles rise to the top and are gone. The cloudiness may occur more often in winter when the drinking water is cold and can be enhanced by the aerators that are installed on modern home faucets.

Does The York Water Company monitor for any other contaminants?

The York Water Company has sampled for a series of unregulated contaminants. Unregulated contaminants are those that don't yet have a drinking water standard set by USEPA. The purpose of monitoring for these contaminants is to help EPA decide whether the contaminants should have a standard. As our customers, you have a right to know that this data is available. If you are interested in examining the results, please visit our web page at www.yorkwater.com to view our 2019 Water Quality Analysis or contact Mr. Steve Aumen, Assistant Purification Superintendent at (717) 848-2984, or email customer.service@yorkwater.com.

2019 TEST RESULTS

ENTRY POINT DISINFECTANT RESIDUAL

Contaminant	Units	Minimum Disinfectant Residual	Lowest Level Detected	Range of Detections	Sample Date	Compliance Achieved Yes/No	Source
Chloramine	ppm	0.2	0.53	0.53 - 2.70	2019	Yes	Water additive used to control microbes

MICROBIOLOGICAL CONTAMINANTS

Microbial (related to Assessments/Corrective Actions regarding TC positive results)					
Contaminant	Treatment Technique	Maximum Contaminant Level Goal (MCLG)	Assessments/ Corrective Actions	Compliance Achieved Yes/No	Source
Total Coliform Bacteria	Any system that has failed to complete all the required assessments or correct all identified sanitary defects, is in violation of the treatment technique requirement	N/A	0 – None Needed	Yes	Naturally present in the environment

Microbial (related to E. coli)					
Contaminant	Maximum Contaminant Level (MCL)	Maximum Contaminant Level Goal (MCLG)	Positive Sample(s)	Compliance Achieved Yes/No	Source
E. coli	Routine and repeat samples are total coliform-positive and either is E. coli-positive or system fails to take repeat samples following E. coli-positive routine sample or system fails to analyze total coliform-positive repeat sample for E. coli.	0	0	Yes	Human and animal fecal waste

2019 TEST RESULTS

MICROBIOLOGICAL CONTAMINANTS

Microbial (related to E. coli)					
Contaminant	Treatment Technique	Maximum Contaminant Level Goal (MCLG)	Assessments/ Corrective Actions	Compliance Achieved Yes/No	Source
E. coli	Any system that has failed to complete all the required assessments or correct all identified sanitary defects, is in violation of the treatment technique requirement	N/A	0 – None Needed	Yes	Human and animal fecal waste

Detected Parameter	Units	Maximum Contaminant Level (MCL)	Maximum Contaminant Level Goal (MCLG)	Results	Compliance Achieved Yes/No	Source
Total Coliform Bacteria	% Positive Sample	Presence of Coliform Bacteria in less than 5% of monthly samples	0	0	Yes	Naturally present in environment
Fecal Coliform and E. coli	Number of Samples	A routine sample and repeat sample are total coliform positive, and one is also fecal coliform or E. coli positive	0	0	Yes	Human and animal fecal waste

TURBIDITY – A MEASURE OF THE CLARITY OF THE WATER

Detected Parameter	Units	Maximum Contaminant Level (MCL)	Highest Monthly Average of All Readings for 2019	Highest Single Measurement	Compliance Achieved Yes/No	Source
Turbidity	NTU	TT-95% of all monthly samples taken must be less than or equal to 0.3 NTU	100% of all monthly samples were less than 0.1 NTU	0.06	Yes	Soil erosion and runoff

2019 TEST RESULTS

INORGANIC CONTAMINANTS

Detected Parameter	Units	Maximum Contaminant Level (MCL)	Maximum Contaminant Level Goal (MCLG)	Results	Range of Detected Levels (if applicable)	Compliance Achieved Yes/No	Source
Barium	ppm	2	2	0.023	NA	Yes	Discharge of drilling wastes; discharge from metal refineries; erosion of natural deposits
Nitrate (as Nitrogen)	ppm	10	10	3.80	2.50-4.90	Yes	Runoff from fertilizer use; leaching from septic tanks, sewage; erosion of natural deposits
Detected Parameter	Units	Maximum Residual Disinfectant Level (MRDL)	Maximum Residual Disinfectant Level Goal (MRDLG)	Results	Range of Detected Levels (if applicable)	Compliance Achieved Yes/No	Source
Chloramines	ppm	4	4	2.28	0.20-3.00	Yes	Water additive used to control microbes
Atrazine	ppb	3	3	0.34	NA	Yes	Runoff from herbicide used on row crops
Fluoride*	ppm	2	2	0.73	0.61-0.87	Yes	Erosion of natural deposits; water additive which promotes strong teeth; discharge from fertilizer and aluminum factories

* WEST MANHEIM CUSTOMERS ONLY.

2019 TEST RESULTS

LEAD AND COPPER MEASURED AT THE CUSTOMER'S TAP

(RESULTS FROM 2019 SAMPLING. NEXT DUE IN 2022)

Detected Parameter	Units	EPA's Action Level for Sampling of Customer Homes	Maximum Contaminant Level Goal (MCLG)	Results	Number of Sites Above the EPA Action Level	Compliance Achieved Yes/No	Source
Lead	ppb	90% of all homes tested must be below 15 ppb	0	90% of all homes tested measured below 3.5 ppb	1 of the 50 homes tested measured greater than 15 ppb	Yes	Corrosion of household plumbing systems
Copper	ppm	90% of all homes tested must be below 1.3 ppm	1.3	90% of all homes tested measured below 0.029 ppm	50 of 50 homes tested measured below 0.095 ppm	Yes	Corrosion of household plumbing systems

Note: You can minimize your exposure to lead and copper by following the 6-3-3 rule. If your water has not been used for six hours, flush your tap for 3 minutes, about 3 gallons of water, before consuming.

VOLATILE ORGANIC CHEMICALS

Detected Parameter	Units	Maximum Contaminant Level (MCL)	Maximum Contaminant Level Goal (MCLG)	Results	Range of Detected Levels	Compliance Achieved Yes/No	Source
Trihalo-methanes	ppb	Average of last four consecutive quarterly sample results must be less than or equal to 80 ppb	0	28.5	9.3- 52.6	Yes	By-product of disinfectant addition
Haloacetic acids	ppb	Average of last four consecutive quarterly sample results must be less than or equal to 60 ppb	0	22.6	0- 43.8	Yes	By-product of disinfectant addition



February 18, 1816, The York Water Company was formed by a group of leading York Citizens to protect against the danger of fire. Today the company is the oldest investor owned utility in the United States.

- 1840 Original wooden mains replaced with cast iron pipes.*
- 1848 First step into the modern era, extension of water mains, pumping station built, and reservoir expanded.*
- 1897 Brillhart raw water-pumping station built.*
- 1899 The York Water Company Filtration Plant, designed by George W. Fuller, is placed in service.*
- 1912 The Company's first impounding dam to create Lake Williams Reservoir completed.*
- 1967 Lake Redman Reservoir completed.*
- 1977 William H. Kain County Park open to the public for year-round recreational use.*
- 2005 Pumping station built on the Susquehanna River.*
- 2016 The York Water Company celebrated the 200th anniversary of uninterrupted service!*
- 2017 Lake Redman raw water-pumping station built.*

Photo (above): Employees of The York Water Company in front of the Company's Headquarters, built in 1929.

Photo (front cover): Winter morning looking eastward from the spillway at Lake Williams which provides 870-million gallons of reserve water storage for drinking water and recreation for York County's residents. The 220-acres lake, one of two impoundments owned by The York Water Company, is part of William H. Kain Park and is integral to York Water's ongoing Source Water Protection efforts. (photo credit: Rob Harvey, Ph.D.)

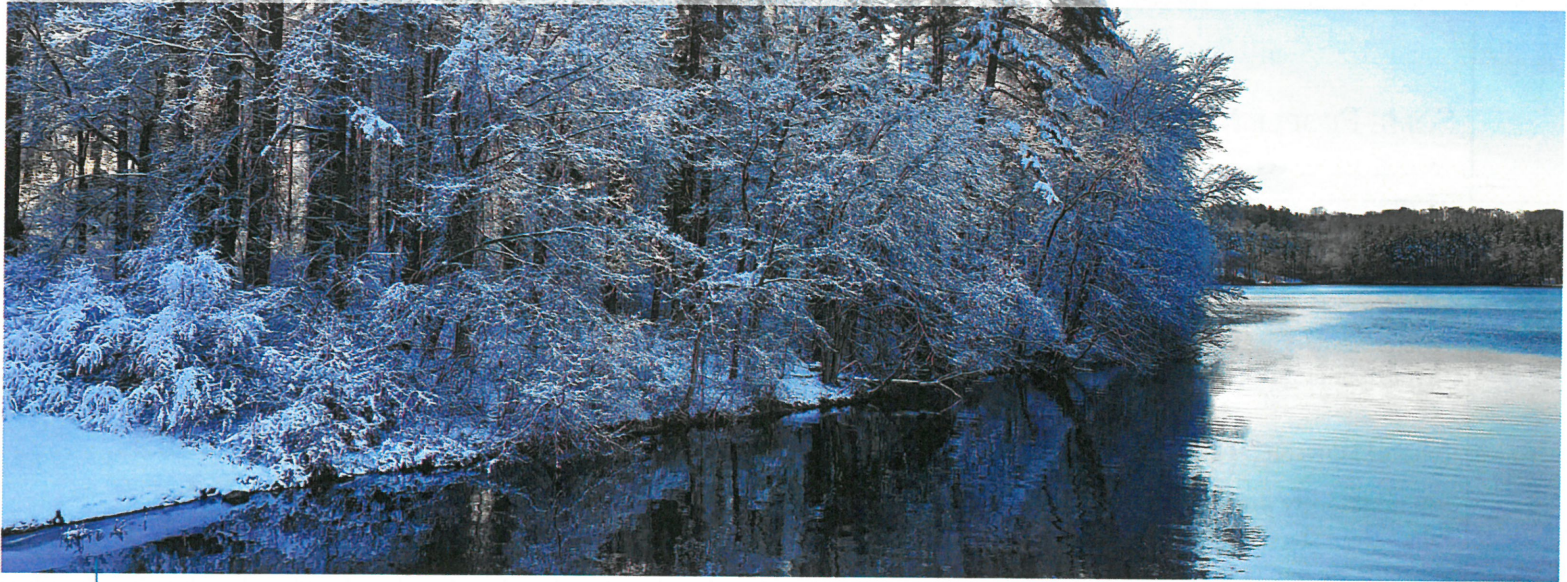
**130 East Market Street
York, Pennsylvania 17401
717-845-3601**

www.yorkwater.com



2019 Western Cumberland Water System

Public Water System I.D. 7010038



THIS REPORT IS TO INFORM YOU ABOUT THE FINE QUALITY WATER AND SERVICES THE YORK WATER COMPANY DELIVERS TO YOU EVERY DAY.

Our constant goal is to provide you with a safe and dependable supply of drinking water. We want you to understand the efforts we make to continually improve the water treatment process and to protect our water resources. We are committed to ensuring the quality of your water.

‘Este informe contiene información muy importante acerca de su agua potable. Tradúzcalo ó hable con alguien que lo entienda bien.

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally-occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in untreated source water include:

- Microbial contaminants, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.
- Inorganic contaminants, such as salts and metals, which can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.

- Pesticides and herbicides, which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.

- Organic chemical contaminants, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems.

- Radioactive contaminants, which can be naturally-occurring or be the result of oil and gas production and mining activities.

Your water source is two groundwater wells located inside the physical boundaries of the Lincoln Estates Community. The water from these wells is softened and disinfected as the only form of treatment.

We are pleased to report that our drinking water is safe and meets Federal and State requirements. Those items that were detected during our testing process are detailed on the following pages. If you have any questions about the Water Quality Report, please contact Douglas Crawshaw, Water Quality Manager (717-848-2984), or email customer.service@yorkwater.com.

If you have any other questions concerning the Company and its operations, please contact Jeffrey R. Hines, P.E., President and CEO. We want our valued customers to be informed about their water utility (717-845-3601), or email customer.service@yorkwater.com.

SOME PEOPLE MAY BE MORE VULNERABLE TO CONTAMINANTS IN DRINKING WATER THAN THE GENERAL POPULATION.

Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. Environmental Protection Agency/Centers for Disease Control and Prevention guidelines on appropriate means to lessen the risk of infection by *Cryptosporidium* and other microbiological contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

MONITORING YOUR WATER

We constantly monitor for contaminants in your drinking water according to federal and state laws. The following tables show the results of our monitoring for the period of January 1 to December 31, 2019. The State allows us to monitor for some contaminants less than once per year because the concentrations of these contaminants do not change frequently. Some of our data is from prior years in accordance with the Safe Drinking Water Act. The date has been noted on the sampling results table.

DEFINITIONS

To help you better understand these terms, we've provided the definitions which appear on this page.

Action Level (AL)

The concentration of a contaminant which, if exceeded, triggers treatment or other requirements which a water system must follow.

Maximum Contaminant Level (MCL)

The highest level of a contaminant that is allowed in drinking water. MCLs are set as close to the MCLGs as feasible using the best available treatment technology.

Maximum Contaminant Level Goal (MCLG)

The level of a contaminant in drinking water below which there is no known or expected risk to health. MCLGs allow for a margin of safety.

Maximum Residual Disinfectant Level (MRDL)

The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.

Maximum Residual Disinfectant Level Goal (MRDLG)

The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.

Minimum Residual Disinfectant Level (MinRDL)

The minimum level of residual disinfectant required at the entry point to the distribution system.

Treatment Technique (TT)

A required process intended to reduce the level of a contaminant in drinking water.

Mrem/year = millirems per year

(a measure of radiation absorbed by the body)

pCi/L = picocuries per liter

(a measure of radioactivity)

ppb = parts per billion,

or micrograms per liter ($\mu\text{g/L}$)

ppm = parts per million,

or milligrams per liter (mg/L)

ppq = parts per quadrillion,

or picograms per liter

ppt = parts per trillion,

or nanograms per liter

2019 Western Cumberland Water System

Public Water System I.D. 7010038



DETECTED SAMPLE RESULTS

CONTAMINANTS

Contaminant	Units	MCL in CCR Units	Maximum Contaminant Level Goal (MCLG)	Level Detected	Range of Detections	Sample Date	Compliance Achieved Yes/No	Source
Free Chlorine	ppm	MRDL = 4	MRDLG = 4	1.20	0.69-1.51	Jan - Dec 2019	Yes	Water additive used to control microbes
Trihalomethanes	ppb	80	0	9.3	9.3	Aug 2018	Yes	By-product of disinfection addition
Combined Uranium	µg/L	30	30	3.3	3.3	Feb 2019	Yes	Erosion of natural deposits
Arsenic	ppm	0.01	0	0	0	May 2018	Yes	Erosion of natural deposits
Barium	ppm	2	2	0.018	0.018	May 2018	Yes	Erosion of natural deposits
Combined Radium	ppm	5	0	1.58	1.58	Feb 2016	Yes	Runoff from fertilizer use
Total Chromium	ppm	0.1	0.1	0.0025	0.0025	May 2018	Yes	Discharge from steel and pulp mills; erosion of natural deposits

ENTRY POINT DISINFECTANT RESIDUAL

Contaminant	Units	Minimum Disinfectant Residual	Lowest Level Detected	Range of Detections	Sample Date	Compliance Achieved Yes/No	Source
Free Chlorine	ppm	0.40	0.56	0.56 - 1.57	Jan - Dec 2019	Yes	Water additive used to control microbes

LEAD AND COPPER

Contaminant	Units	Action Level (AL)	Maximum Contaminant Level Goal (MCLG)	90th Percentile Value	Number of Sites Above the EPA Action Level	Compliance Achieved Yes/No	Source
Lead	ppb	15	0	0	0 out of 5	Yes	Corrosion of household plumbing
Copper	ppm	1.3	1.3	0.037	0 out of 5	Yes	Corrosion of household plumbing

2019 Western Cumberland Water System

Public Water System I.D. 7010038



DETECTED SAMPLE RESULTS

MICROBIOLOGICAL CONTAMINANTS

Microbial (related to Assessments/Corrective Actions regarding TC positive results)					
Contaminant	Treatment Technique	Maximum Contaminant Level Goal (MCLG)	Assessments/ Corrective Actions	Compliance Achieved Yes/No	Source
Total Coliform Bacteria	Any system that has failed to complete all the required assessments or correct all identified sanitary defects, is in violation of the treatment technique requirement	N/A	0 – None Needed	Yes	Naturally present in the environment

Microbial (related to E. coli)					
Contaminant	Maximum Contaminant Level (MCL)	Maximum Contaminant Level Goal (MCLG)	Positive Sample(s)	Compliance Achieved Yes/No	Source
E. coli	Routine and repeat samples are total coliform-positive and either is E. coli-positive or system fails to take repeat samples following E. coli-positive routine sample or system fails to analyze total coliform-positive repeat sample for E. coli.	0	0	Yes	Human and animal fecal waste

Microbial (related to E. coli)					
Contaminant	Treatment Technique	Maximum Contaminant Level Goal (MCLG)	Assessments/ Corrective Actions	Compliance Achieved Yes/No	Source
E. coli	Any system that has failed to complete all the required assessments or correct all identified sanitary defects, is in violation of the treatment technique requirement	N/A	0 – None Needed	Yes	Human and animal fecal waste

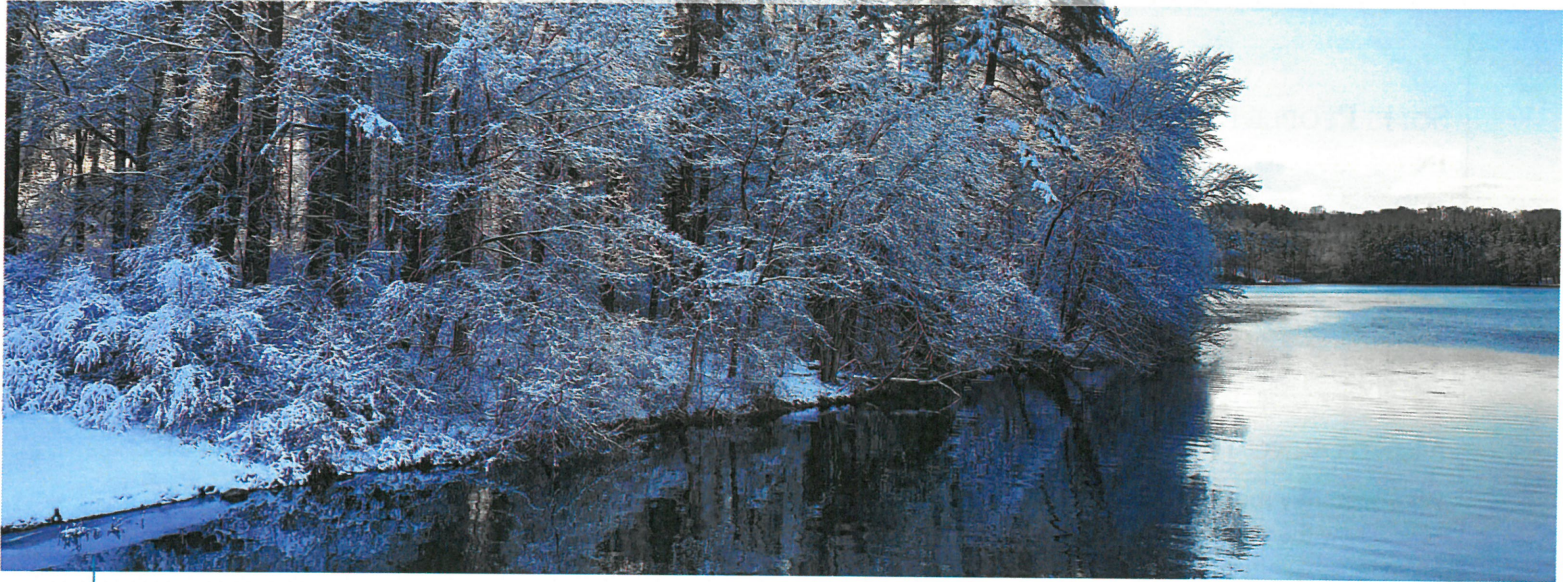
OTHER INFORMATION

Information about Lead:

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. The York Water Company is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to two minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at <http://www.epa.gov/safewater/lead>.

2019 Eastern Cumberland Water System

Public Water System I.D. 7010044



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Our constant goal is to provide you with a safe and dependable supply of drinking water. We want you to understand the efforts we make to continually improve the water treatment process and to protect our water resources. We are committed to ensuring the quality of your water.

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Contaminants that may be present in untreated source water include:

- Microbial contaminants, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.
- Inorganic contaminants, such as salts and metals, which can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.

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Maximum Residual Disinfectant Level Goal (MRDLG)

The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.

Minimum Residual Disinfectant Level (MinRDL)

The minimum level of residual disinfectant required at the entry point to the distribution system.

Treatment Technique (TT)

A required process intended to reduce the level of a contaminant in drinking water.

Mrem/year = millirems per year

(a measure of radiation absorbed by the body)

pCi/L = picocuries per liter

(a measure of radioactivity)

ppb = parts per billion,
or micrograms per liter ($\mu\text{g/L}$)

ppm = parts per million,
or milligrams per liter (mg/L)

ppq = parts per quadrillion,
or picograms per liter

ppt = parts per trillion,
or nanograms per liter

2019 Eastern Cumberland Water System

Public Water System I.D. 7010044



DETECTED SAMPLE RESULTS

CONTAMINANTS

Contaminant	Units	MCL in CCR Units	Maximum Contaminant Level Goal (MCLG)	Level Detected	Range of Detections	Sample Date	Compliance Achieved Yes/No	Source
Free Chlorine	ppm	MRDL = 4	MRDLG = 4	0.90	0.51-1.43	Jan - Dec 2019	Yes	Water additive used to control microbes
Trihalomethanes	ppb	80	0	10.0	10.0	Sept 2019	Yes	By-product of disinfection addition
Combined Uranium	µg/L	30	30	1.10	1.10	Feb 2019	Yes	Erosion of natural deposits
Arsenic	ppm	0.01	0	0.0038	0.0038	Jan - Dec 2018	Yes	Erosion of natural deposits
Barium	ppm	2	2	0.054	0.054	Jan - Dec 2018	Yes	Erosion of natural deposits
Nitrate (as Nitrogen)	ppm	10	10	1.3	1.3	Jan 2019	Yes	Runoff from fertilizer use
Haloacetic Acid	ppb	60	0	0	0	Sept 2019	Yes	By-product of disinfection

ENTRY POINT DISINFECTANT RESIDUAL

Contaminant	Units	Minimum Disinfectant Residual	Lowest Level Detected	Range of Detections	Sample Date	Compliance Achieved Yes/No	Source
Free Chlorine	ppm	0.40	0.81	0.81 - 1.45	Jan - Dec 2019	Yes	Water additive used to control microbes

LEAD AND COPPER

Contaminant	Units	Action Level (AL)	Maximum Contaminant Level Goal (MCLG)	90th Percentile Value	Number of Sites Above the EPA Action Level	Compliance Achieved Yes/No	Source
Lead	ppb	15	0	0	0 out of 6	Yes	Corrosion of household plumbing
Copper	ppm	1.3	1.3	0.17	0 out of 6	Yes	Corrosion of household plumbing

2019 Eastern Cumberland Water System

Public Water System I.D. 7010044



DETECTED SAMPLE RESULTS

MICROBIOLOGICAL CONTAMINANTS

Microbial (related to Assessments/Corrective Actions regarding TC positive results)					
Contaminant	Treatment Technique	Maximum Contaminant Level Goal (MCLG)	Assessments/ Corrective Actions	Compliance Achieved Yes/No	Source
Total Coliform Bacteria	Any system that has failed to complete all the required assessments or correct all identified sanitary defects, is in violation of the treatment technique requirement	N/A	0 – None Needed	Yes	Naturally present in the environment

Microbial (related to E. coli)					
Contaminant	Maximum Contaminant Level (MCL)	Maximum Contaminant Level Goal (MCLG)	Positive Sample(s)	Compliance Achieved Yes/No	Source
E. coli	Routine and repeat samples are total coliform-positive and either is E. coli-positive or system fails to take repeat samples following E. coli-positive routine sample or system fails to analyze total coliform-positive repeat sample for E. coli.	0	0	Yes	Human and animal fecal waste

Microbial (related to E. coli)					
Contaminant	Treatment Technique	Maximum Contaminant Level Goal (MCLG)	Assessments/ Corrective Actions	Compliance Achieved Yes/No	Source
E. coli	Any system that has failed to complete all the required assessments or correct all identified sanitary defects, is in violation of the treatment technique requirement	N/A	0 – None Needed	Yes	Human and animal fecal waste

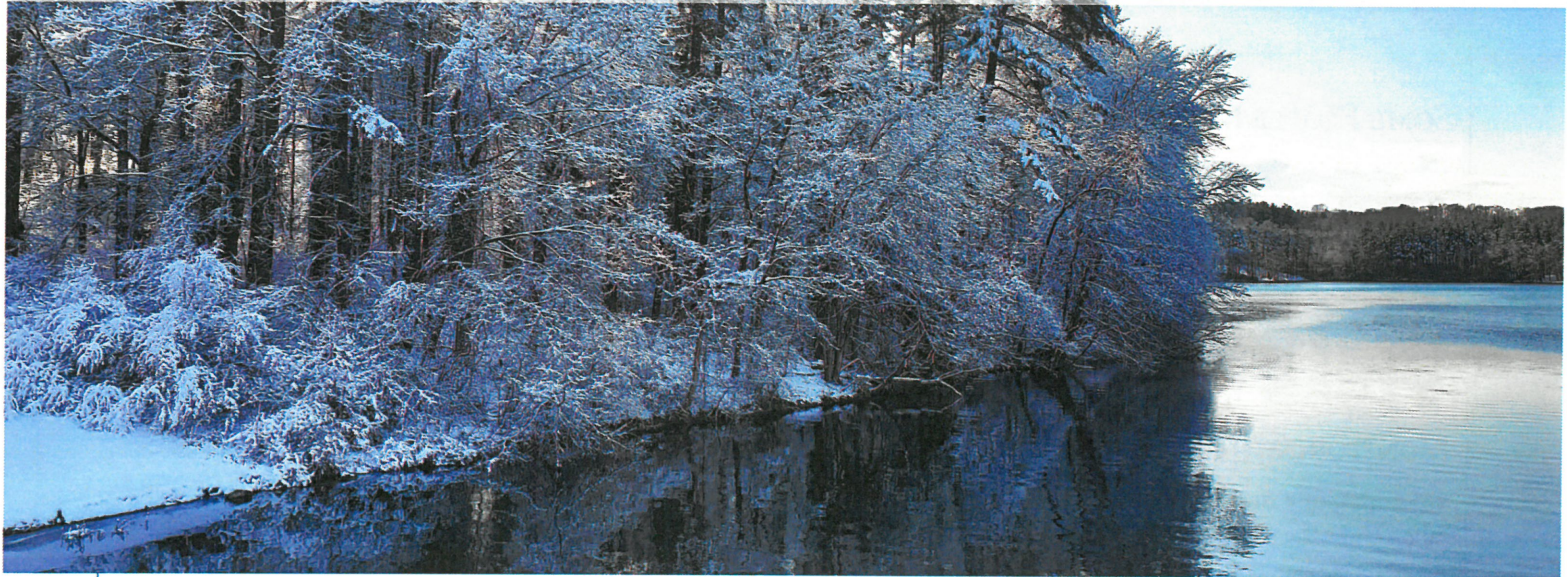
OTHER INFORMATION

Information about Lead:

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. The York Water Company is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to two minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at <http://www.epa.gov/safewater/lead>.

2019 Carroll Valley Water System

Public Water System I.D. 7010033



THIS REPORT IS TO INFORM YOU ABOUT THE FINE QUALITY WATER AND SERVICES THE YORK WATER COMPANY DELIVERS TO YOU EVERY DAY.

Our constant goal is to provide you with a safe and dependable supply of drinking water. We want you to understand the efforts we make to continually improve the water treatment process and to protect our water resources. We are committed to ensuring the quality of your water.

‘Este informe contiene información muy importante acerca de su agua potable. Tradúzcalo ó hable con alguien que lo entienda bien.

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally-occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in untreated source water include:

- Microbial contaminants, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.
- Inorganic contaminants, such as salts and metals, which can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.

- Pesticides and herbicides, which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.

- Organic chemical contaminants, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems.

- Radioactive contaminants, which can be naturally-occurring or be the result of oil and gas production and mining activities.

Your water source is two groundwater wells located inside the physical boundaries of the Borough of Carroll Valley. The water from these wells is disinfected as the only form of treatment.

We are pleased to report that our drinking water is safe and meets Federal and State requirements. Those items that were detected during our testing process are detailed on the following pages. If you have any questions about the Water Quality Report, please contact Douglas Crawshaw, Water Quality Manager (717-848-2984), or email customer.service@yorkwater.com.

If you have any other questions concerning the Company and its operations, please contact Jeffrey R. Hines, P.E., President and CEO. We want our valued customers to be informed about their water utility (717-845-3601), or email customer.service@yorkwater.com.

SOME PEOPLE MAY BE MORE VULNERABLE TO CONTAMINANTS IN DRINKING WATER THAN THE GENERAL POPULATION.

Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. Environmental Protection Agency/Centers for Disease Control and Prevention guidelines on appropriate means to lessen the risk of infection by *Cryptosporidium* and other microbiological contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

MONITORING YOUR WATER

We constantly monitor for contaminants in your drinking water according to federal and state laws. The following tables show the results of our monitoring for the period of January 1 to December 31, 2019. The State allows us to monitor for some contaminants less than once per year because the concentrations of these contaminants do not change frequently. Some of our data is from prior years in accordance with the Safe Drinking Water Act. The date has been noted on the sampling results table.

DEFINITIONS

To help you better understand these terms, we've provided the definitions which appear on this page.

Action Level (AL)

The concentration of a contaminant which, if exceeded, triggers treatment or other requirements which a water system must follow.

Maximum Contaminant Level (MCL)

The highest level of a contaminant that is allowed in drinking water. MCLs are set as close to the MCLGs as feasible using the best available treatment technology.

Maximum Contaminant Level Goal (MCLG)

The level of a contaminant in drinking water below which there is no known or expected risk to health. MCLGs allow for a margin of safety.

Maximum Residual Disinfectant Level (MRDL)

The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.

Maximum Residual Disinfectant Level Goal (MRDLG)

The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.

Minimum Residual Disinfectant Level (MinRDL)

The minimum level of residual disinfectant required at the entry point to the distribution system.

Treatment Technique (TT)

A required process intended to reduce the level of a contaminant in drinking water.

Mrem/year = millirems per year

(a measure of radiation absorbed by the body)

pCi/L = picocuries per liter

(a measure of radioactivity)

ppb = parts per billion,

or micrograms per liter ($\mu\text{g/L}$)

ppm = parts per million,

or milligrams per liter (mg/L)

ppq = parts per quadrillion,

or picograms per liter

ppt = parts per trillion,

or nanograms per liter

2019 Carroll Valley Water System

Public Water System I.D. 7010033



DETECTED SAMPLE RESULTS

CONTAMINANTS

Contaminant	Units	MCL in CCR Units	Maximum Contaminant Level Goal (MCLG)	Level Detected	Range of Detections	Sample Date	Compliance Achieved Yes/No	Source
Free Chlorine	ppm	MRDL = 4	MRDLG = 4	1.11	0.82-1.47	Jan - Dec 2019	Yes	Water additive used to control microbes
Nitrate (as Nitrogen)	ppm	10	10	2.1	2.1	May 2019	Yes	Runoff from fertilizer use
Barium	ppm	2	2	0.013	0.013	May 2018	Yes	Erosion of natural deposits
Total Chromium	ppm	0.1	0.1	0.0024	0.0024	May 2018	Yes	Discharge from steel and pulp mills; erosion of natural deposits

ENTRY POINT DISINFECTANT RESIDUAL

Contaminant	Units	Minimum Disinfectant Residual	Lowest Level Detected	Range of Detections	Sample Date	Compliance Achieved Yes/No	Source
Free Chlorine	ppm	0.50	1.04	1.04 - 1.51	Jan - Dec 2019	Yes	Water additive used to control microbes

LEAD AND COPPER

Contaminant	Units	Action Level (AL)	Maximum Contaminant Level Goal (MCLG)	90th Percentile Value	Number of Sites Above the EPA Action Level	Compliance Achieved Yes/No	Source
Lead	ppb	15	0	3.2	0 out of 5	Yes	Corrosion of household plumbing
Copper	ppm	1.3	1.3	0.56	0 out of 5	Yes	Corrosion of household plumbing

2019 Carroll Valley Water System

Public Water System I.D. 7010033



DETECTED SAMPLE RESULTS

MICROBIOLOGICAL CONTAMINANTS

Microbial (related to Assessments/Corrective Actions regarding TC positive results)					
Contaminant	Treatment Technique	Maximum Contaminant Level Goal (MCLG)	Assessments/ Corrective Actions	Compliance Achieved Yes/No	Source
Total Coliform Bacteria	Any system that has failed to complete all the required assessments or correct all identified sanitary defects, is in violation of the treatment technique requirement	N/A	0 – None Needed	Yes	Naturally present in the environment

Microbial (related to E. coli)					
Contaminant	Maximum Contaminant Level (MCL)	Maximum Contaminant Level Goal (MCLG)	Positive Sample(s)	Compliance Achieved Yes/No	Source
E. coli	Routine and repeat samples are total coliform-positive and either is E. coli-positive or system fails to take repeat samples following E. coli-positive routine sample or system fails to analyze total coliform-positive repeat sample for E. coli.	0	0	Yes	Human and animal fecal waste

Microbial (related to E. coli)					
Contaminant	Treatment Technique	Maximum Contaminant Level Goal (MCLG)	Assessments/ Corrective Actions	Compliance Achieved Yes/No	Source
E. coli	Any system that has failed to complete all the required assessments or correct all identified sanitary defects, is in violation of the treatment technique requirement	N/A	0 – None Needed	Yes	Human and animal fecal waste

OTHER INFORMATION

Information about Lead:

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. The York Water Company is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to two minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at <http://www.epa.gov/safewater/lead>.

2018 Annual Drinking Water Quality Report

Public Water System I.D. 7670100

THE
YORK
WATER
COMPANY



The York Water Company



203rd Year of Service 1816 - 2019

Water Company was formed by a group of leading York Citizens to protect against the danger of fire. Today the Company is the oldest investor owned utility in the United States.

- 1840 Original wooden mains replaced with cast iron pipes.
- 1848 First step into the modern era, extension of water mains, pumping station built, and reservoir expanded.
- 1897 Brillhart raw water-pumping station built.
- 1899 The York Water Company Filtration Plant, designed by George W. Fuller, is placed in service.
- 1912 The Company's first impounding dam to create Lake Williams Reservoir completed.
- 1967 Lake Redman Reservoir completed.
- 1977 William H. Kain County Park open to the public for year-round recreational use.
- 2005 Pumping station built on the Susquehanna River.
- 2016 The York Water Company celebrated the 200th anniversary of uninterrupted service!
- 2017 Lake Redman raw water-pumping station built.



Photo (above): Employees of The York Water Company in front of the Company's Headquarters, built in 1929.

Photo (front cover): The Lake Redman Pumping Station. Commissioned in January of 2018 the station provides a redundant, raw water pumping alternative, drawing water from Lake Redman and pumping up to 20-Million-Gallons per Day directly to the Company's Filtration Plant.

130 East Market Street
York, Pennsylvania 17401
717-845-3601

www.yorkwater.com



We're pleased to present to you this year's ANNUAL DRINKING WATER QUALITY REPORT

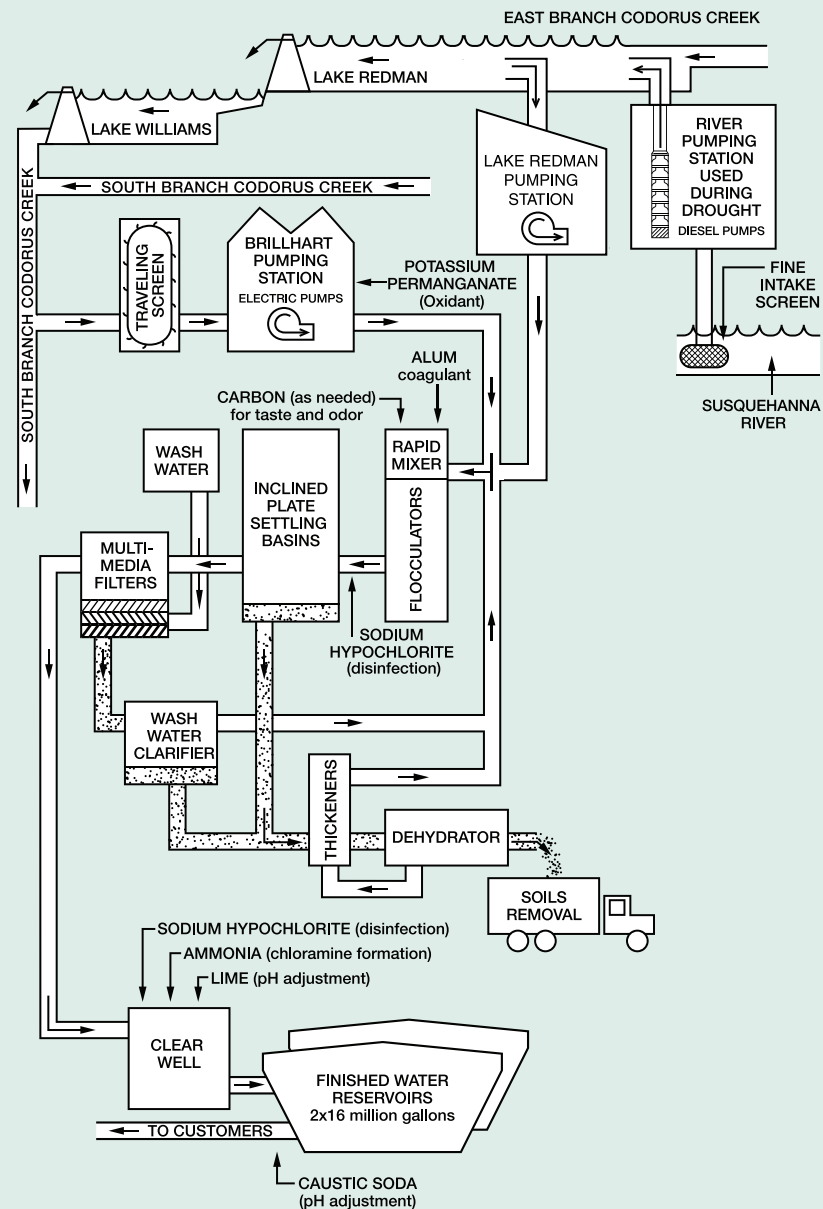
This report is to inform you about the fine quality water and services The York Water Company delivers to you every day. Our constant goal is to provide you with a safe and dependable supply of drinking water. We want you to understand the efforts we make to continually improve the water treatment process and to protect our water resources. We are committed to ensuring the quality of your water.

'Este informe contiene información muy importante sobre su agua beber. Tradúzcalo ó hable con alguien que lo entienda bien.

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally-occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in source water include:

- Microbial contaminants, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.



Water Processing Flow Chart

CONTAMINANTS THAT MAY BE PRESENT IN SOURCE WATER (CONTINUED)

- Inorganic contaminants, such as salts and metals, which can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.
- Pesticides and herbicides, which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.
- Organic chemical contaminants, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems.
- Radioactive contaminants, which can be naturally-occurring or be the result of oil and gas production and mining activities.

In order to ensure that tap water is safe to drink, the Environmental Protection Agency prescribes regulations which limit the amount of certain contaminants in water provided by public water systems. Food and Drug Administration regulations establish limits for contaminants in bottled water which must provide the same protection for public health.

Your water source is the combined flow of the South and East Branches of the Codorus Creek. The Company's two lakes, Lake Williams and Lake Redman (William H. Kain County Park), are located on the East Branch of the Codorus Creek and are both used to release water into the Creek during periods of drought or other low-flow conditions. Water can also be transferred from the Susquehanna River to the head of Lake Redman during drought.

Our primary source water pumping station is located in Spring Garden Township, York County. The source water is pumped approximately 2.2 miles to our purification plant which is also located in Spring Garden Township. In 2017 the Company completed an **alternate pumping station** at Lake Redman allowing us to pump water directly from Lake Redman approximately 3.0 miles to our purification plant.

We are pleased to report that our drinking water is safe and meets Federal and State requirements. Those items that

were detected during our testing process are detailed on pages 6-9. If you have any questions about this Water Quality Report, please contact Doug Crawshaw, Water Quality Manager or Steve Aumen, Assistant Purification Superintendent (717-848-2984), or email customer.service@yorkwater.com.

If you have any other questions concerning the Company and its operations, please contact Jeffrey R. Hines, P.E., President and CEO. We want our valued customers to be informed about their water utility (717-845-3601), or email customer.service@yorkwater.com.

Although our Company's Board of Directors meets regularly throughout the year, the meetings are not open to the public. If you have concerns, questions or suggestions that need the Board's attention, please contact Jeffrey R. Hines, P.E. Your inquiries will receive prompt attention.

The York Water Company routinely monitors for constituents in your drinking water according to Federal and State laws. The table beginning on page 6 shows the results of our monitoring for the period of January 1 to December 31, 2018.

IN THIS REPORT MANY TERMS AND ABBREVIATIONS MAY NOT BE FAMILIAR TO YOU.

To help you better understand these terms, we've provided the definitions which appear on this page.

Non-Detects (ND)

Laboratory analysis indicates that the constituent is not present.

Parts per million (ppm) or Milligrams per liter (mg/l)

One part per million corresponds to one minute in two years, or a single penny in \$10,000.

Parts per billion (ppb) or Micrograms per liter

One part per billion corresponds to one minute in 2,000 years, or a single penny in \$10,000,000.

Parts per trillion (ppt) or Nanograms per liter (nanograms/l)

One part per trillion corresponds to one minute in 2,000,000 years, or a single penny in \$10,000,000,000.

Maximum Residual Disinfectant Level (MRDL)

The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.

Maximum Residual Disinfectant Level Goal (MRDLG)

The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.

Nephelometric Turbidity Unit (NTU)

Nephelometric turbidity unit is a measure of the clarity of water. Turbidity in excess of 5 NTU is just noticeable to the average person.

Action Level

The concentration of a contaminant which, if exceeded, triggers treatment or other requirements which a water system must follow.

Treatment Technique (TT)

A treatment technique is a required process intended to reduce the level of a contaminant in drinking water.

Maximum Contaminant Level

The "Maximum Allowed" (MCL) is the highest level of a contaminant that is allowed in drinking water. MCLs are set as close to the MCLGs (see below) as feasible using the best available treatment technology. MCLs are set at very stringent levels. A person would have to drink 2 liters of water at the MCL level every day for a lifetime to have a one-in-a-million chance of having the identified health effect described for many regulated constituents.

Maximum Contaminant Level Goal

The "Goal" (MCLG) is the level of a contaminant in drinking water below which there is no known or expected risk to health. MCLGs allow for a margin of safety.



WE CONSTANTLY MONITOR THE WATER SUPPLY FOR VARIOUS CONSTITUENTS.

Although we have not detected cryptosporidium in the finished water or source water, we believe it is important for you to know that cryptosporidium can enter the source water and if not properly treated may cause serious illness. The PA DEP issued a waiver for asbestos testing through 2019.

Nitrate:

Nitrate in drinking water at levels above 10 ppm is a health risk for infants of less than six months of age. High nitrate levels in drinking water can cause blue baby syndrome. Nitrate levels may rise quickly for short periods of time because of rainfall or agricultural activity. If you are caring for an infant, you should ask for advice from your health care provider.

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplant, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. Environmental Protection Agency/Centers for Disease Control and Prevention guidelines on appropriate means to lessen

the risk of infection by cryptosporidium and other microbiological contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

Lead:

Infants and children who drink water containing lead in excess of the action level could experience delays in their physical or mental development. Children could show slight deficits in attention span and learning abilities. Adults who drink this water over many years could develop kidney problems or high blood pressure.

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. The York Water Company is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by following the 6-3-3 rule. If your water has not been used for six hours, flush your tap for 3 minutes, about 3 gallons of water, before consuming. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at <http://www.epa.gov/safewater/lead>.

As you can see by the table, our system had no water quality violations. We're proud that your drinking water meets or exceeds all Federal and State requirements. We have learned through our monitoring and testing

that some constituents have been detected. The Environmental Protection Agency has determined that your water IS SAFE at these levels.

All drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that the water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the Environmental Protection Agency Safe Drinking Water Hotline at 1-800-426-4791.

Source Water Assessment:

The Company's Source Water Assessment Program (SWAP) has been completed. It identifies potential urban and agricultural sources of contamination and assigns low to moderate levels of risk. The report is available for review at the Company's office at 130 East Market Street, York, PA.

Special explanations regarding some common contaminants include:

Total Coliform:

The Total Coliform Rule requires water systems to meet a stricter limit for coliform bacteria. Coliform bacteria are usually harmless, but their presence in water can be an indication of disease-causing bacteria. When coliform bacteria are found, special follow-up tests are done to determine if harmful bacteria are present in the water supply. If this limit is exceeded, we must notify the public by newspaper, television or radio.

The items detected during 2018 follow on pages 6 to 9.

FREQUENTLY ASKED QUESTIONS

Is my water hard or soft?

Hardness describes the level of dissolved natural minerals (calcium and magnesium) in drinking water. These minerals are an important part of a healthy diet. Hard water contains more of these minerals. A gradual build-up of calcium and magnesium from hard water can form harmless, filmy white deposits on faucets, bathtubs and teakettles.

Hard water also requires more soap to lather fully. While some water system's hardness varies from time to time, The York Water system is consistent year-round.

Hardness can be expressed in grains per gallon or parts per million (ppm). York Water's hardness range is 4.5 to 5 grains or 75 to 85 ppm. York's water falls into the transition range from soft to moderately hard.

Why is there chlorine in my water?

A century ago, serious diseases such as typhoid fever and cholera were a very real threat to our health because the microorganisms that caused these diseases were found in public drinking water.

However, for over 100 years, water suppliers in America and other countries have used chlorine to treat, or disinfect, drinking water. According to the U.S. Environmental Protection Agency (EPA) and other health agencies, chlorine is currently one of the most effective disinfectants to kill harmful microorganisms. Disinfection of all public water supplies is required by Federal and State laws and regulations, including the Safe Drinking Water Act and the Surface Water Treatment Rule.

Does The York Water Company add fluoride to my water?

The York Water Company does not add fluoride to the water with the exception of our West Manheim customers. West Manheim fluoridated its water prior to York Water's acquisition in 2008. As a condition of the acquisition, York Water has continued to fluoridate in West Manheim. Elsewhere in the system, a small amount of fluoride does occur naturally in your water. The amount varies from time to time. In 2018, fluoride was measured at less than 0.100 ppm in your water supply.

Why does my water look milky or cloudy at times?

The cloudy water is caused by tiny air bubbles in the water similar to the gas bubbles in beer and soda pop. After a little while, the bubbles rise to the top and are gone. The cloudiness may occur more often in winter when the drinking water is cold and can be enhanced by the aerators that are installed on modern home faucets.

Does The York Water Company monitor for any other contaminants?

The York Water Company has sampled for a series of unregulated contaminants. Unregulated contaminants are those that don't yet have a drinking water standard set by USEPA. The purpose of monitoring for these contaminants is to help EPA decide whether the contaminants should have a standard. As our customers, you have a right to know that this data is available. If you are interested in examining the results, please visit our web page at www.yorkwater.com to view our 2018 Water Quality Analysis or contact Mr. Steve Aumen, Assistant Purification Superintendent at (717) 848-2984, or email customer.service@yorkwater.com.

2018 TEST RESULTS

ENTRY POINT DISINFECTANT RESIDUAL

Contaminant	Units	Minimum Disinfectant Residual	Lowest Level Detected	Range of Detections	Sample Date	Compliance Achieved Yes/No	Source
Chloramine	ppm	0.2	1.69	1.69 - 2.70	2018	Yes	Water additive used to control microbes

MICROBIOLOGICAL CONTAMINANTS

Microbial (related to Assessments/Corrective Actions regarding TC positive results)					
Contaminant	Treatment Technique	Maximum Contaminant Level Goal (MCLG)	Assessments/ Corrective Actions	Compliance Achieved Yes/No	Source
Total Coliform Bacteria	Any system that has failed to complete all the required assessments or correct all identified sanitary defects, is in violation of the treatment technique requirement	N/A	0 – None Needed	Yes	Naturally present in the environment

Microbial (related to E. coli)					
Contaminant	Maximum Contaminant Level (MCL)	Maximum Contaminant Level Goal (MCLG)	Positive Sample(s)	Compliance Achieved Yes/No	Source
E. coli	Routine and repeat samples are total coliform-positive and either is E. coli-positive or system fails to take repeat samples following E. coli-positive routine sample or system fails to analyze total coliform-positive repeat sample for E. coli.	0	0	Yes	Human and animal fecal waste

2018 TEST RESULTS

MICROBIOLOGICAL CONTAMINANTS

Microbial (related to E. coli)					
Contaminant	Treatment Technique	Maximum Contaminant Level Goal (MCLG)	Assessments/ Corrective Actions	Compliance Achieved Yes/No	Source
E. coli	Any system that has failed to complete all the required assessments or correct all identified sanitary defects, is in violation of the treatment technique requirement	N/A	0 – None Needed	Yes	Human and animal fecal waste

Detected Parameter	Units	Maximum Contaminant Level (MCL)	Maximum Contaminant Level Goal (MCLG)	Results	Compliance Achieved Yes/No	Source
Total Coliform Bacteria	% Positive Sample	Presence of Coliform Bacteria in less than 5% of monthly samples	0	Less than 0.1%	Yes	Naturally present in environment
Fecal Coliform and E. coli	Number of Samples	A routine sample and repeat sample are total coliform positive, and one is also fecal coliform or E. coli positive	0	0	Yes	Human and animal fecal waste

TURBIDITY – A MEASURE OF THE CLARITY OF THE WATER

Detected Parameter	Units	Maximum Contaminant Level (MCL)	Highest Monthly Average of All Readings for 2018	Highest Single Measurement	Compliance Achieved Yes/No	Source
Turbidity	NTU	TT-95% of all monthly samples taken must be less than or equal to 0.3 NTU	100% of all monthly samples were less than 0.1 NTU	0.06	Yes	Soil erosion and runoff

2018 TEST RESULTS

INORGANIC CONTAMINANTS

Detected Parameter	Units	Maximum Contaminant Level (MCL)	Maximum Contaminant Level Goal (MCLG)	Results	Range of Detected Levels (if applicable)	Compliance Achieved Yes/No	Source
Barium	ppm	2	2	0.02	NA	Yes	Discharge of drilling wastes; discharge from metal refineries; erosion of natural deposits
Nitrate (as Nitrogen)	ppm	10	10	4.10	4.00-4.20	Yes	Runoff from fertilizer use; leaching from septic tanks, sewage; erosion of natural deposits
Detected Parameter	Units	Maximum Residual Disinfectant Level (MRDL)	Maximum Residual Disinfectant Level Goal (MRDLG)	Results	Range of Detected Levels (if applicable)	Compliance Achieved Yes/No	Source
Chloramines	ppm	4	4	2.14	0.29-3.00	Yes	Water additive used to control microbes
Fluoride*	ppm	2	2	0.75	0.63-0.81	Yes	Erosion of natural deposits; water additive which promotes strong teeth; discharge from fertilizer and aluminum factories

* WEST MANHEIM CUSTOMERS ONLY.

2018 TEST RESULTS

LEAD AND COPPER MEASURED AT THE CUSTOMER'S TAP

(RESULTS FROM 2018 SAMPLING. NEXT DUE IN 2019)

Detected Parameter	Units	EPA's Action Level for Sampling of Customer Homes	Maximum Contaminant Level Goal (MCLG)	Results	Number of Sites Above the EPA Action Level	Compliance Achieved Yes/No	Source
Lead	ppb	90% of all homes tested must be below 15 ppb	0	90% of all homes tested measured below 8.3 ppb	1 of the 50 homes tested measured greater than 15 ppb	Yes	Corrosion of household plumbing systems
Copper	ppm	90% of all homes tested must be below 1.3 ppm	1.3	90% of all homes tested measured below 0.054 ppm	100% of all homes tested measured below 0.450 ppm	Yes	Corrosion of household plumbing systems

Note: You can minimize your exposure to lead and copper by following the 6-3-3 rule. If your water has not been used for six hours, flush your tap for 3 minutes, about 3 gallons of water, before consuming.

VOLATILE ORGANIC CHEMICALS

Detected Parameter	Units	Maximum Contaminant Level (MCL)	Maximum Contaminant Level Goal (MCLG)	Results	Range of Detected Levels	Compliance Achieved Yes/No	Source
Trihalo-methanes	ppb	Average of last four consecutive quarterly sample results must be less than or equal to 80 ppb	0	23.2	13.4- 40.9	Yes	By-product of disinfectant addition
Haloacetic acids	ppb	Average of last four consecutive quarterly sample results must be less than or equal to 60 ppb	0	21.6	0-39.3	Yes	By-product of disinfectant addition

Violations:

The York Water Company received a notice of violation for incorrectly reporting a single value for alkalinity in the 2nd quarter of 2018; the quality of the water was not affected. The remedy that brought The York Water Company back into compliance was correcting the erroneous value and reporting the mistake in this document.



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‘Este informe contiene información muy importante acerca de su agua potable. Tradúzcalo ó hable con alguien que lo entienda bien.

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally-occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in untreated source water include:

- Microbial contaminants, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.
- Inorganic contaminants, such as salts and metals, which can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.

- Pesticides and herbicides, which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.

- Organic chemical contaminants, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems.

- Radioactive contaminants, which can be naturally-occurring or be the result of oil and gas production and mining activities.

Your water source is two groundwater wells located inside the physical boundaries of the Lincoln Estates Community. The water from these wells is softened and disinfected as the only form of treatment.

We are pleased to report that our drinking water is safe and meets Federal and State requirements. Those items that were detected during our testing process are detailed on the following pages. If you have any questions about the Water Quality Report, please contact Douglas Crawshaw, Water Quality Manager (717-848-2984), or email customer.service@yorkwater.com.

If you have any other questions concerning the Company and its operations, please contact Jeffrey R. Hines, P.E., President and CEO. We want our valued customers to be informed about their water utility (717-845-3601), or email customer.service@yorkwater.com.

SOME PEOPLE MAY BE MORE VULNERABLE TO CONTAMINANTS IN DRINKING WATER THAN THE GENERAL POPULATION.

Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. Environmental Protection Agency/Centers for Disease Control and Prevention guidelines on appropriate means to lessen the risk of infection by Cryptosporidium and other microbiological contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

MONITORING YOUR WATER

We constantly monitor for contaminants in your drinking water according to federal and state laws. The following tables show the results of our monitoring for the period of January 1 to December 31, 2018. The State allows us to monitor for some contaminants less than once per year because the concentrations of these contaminants do not change frequently. Some of our data is from prior years in accordance with the Safe Drinking Water Act. The date has been noted on the sampling results table.

DEFINITIONS

To help you better understand these terms, we've provided the definitions which appear on this page.

Action Level (AL)

The concentration of a contaminant which, if exceeded, triggers treatment or other requirements which a water system must follow.

Maximum Contaminant Level (MCL)

The highest level of a contaminant that is allowed in drinking water. MCLs are set as close to the MCLGs as feasible using the best available treatment technology.

Maximum Contaminant Level Goal (MCLG)

The level of a contaminant in drinking water below which there is no known or expected risk to health. MCLGs allow for a margin of safety.

Maximum Residual Disinfectant Level (MRDL)

The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.

Maximum Residual Disinfectant Level Goal (MRDLG)

The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.

Minimum Residual Disinfectant Level (MinRDL)

The minimum level of residual disinfectant required at the entry point to the distribution system.

Treatment Technique (TT)

A required process intended to reduce the level of a contaminant in drinking water.

Mrem/year = millirems per year

(a measure of radiation absorbed by the body)

pCi/L = picocuries per liter

(a measure of radioactivity)

ppb = parts per billion,

or micrograms per liter ($\mu\text{g/L}$)

ppm = parts per million,

or milligrams per liter (mg/L)

ppq = parts per quadrillion,

or picograms per liter

ppt = parts per trillion,

or nanograms per liter

DETECTED SAMPLE RESULTS

CONTAMINANTS

Contaminant	Units	MCL in CCR Units	Maximum Contaminant Level Goal (MCLG)	Level Detected	Range of Detections	Sample Date	Compliance Achieved Yes/No	Source
Free Chlorine	ppm	MRDL = 4	MRDLG = 4	0.90	0.39-1.30	Jan - Dec 2018	Yes	Water additive used to control microbes
Trihalomethanes	ppb	80	0	9.3	9.3	Aug 2018	Yes	By-product of disinfection addition
Combined Uranium	µg/L	30	30	2.25	2.25	Oct 2013	Yes	Erosion of natural deposits
Arsenic	ppm	0.01	0	0.002	0.002	May 2015	Yes	Erosion of natural deposits
Barium	ppm	2	2	0.018	0.018	May 2018	Yes	Erosion of natural deposits
Combined Radium	ppm	5	0	1.58	1.58	Feb 2016	Yes	Runoff from fertilizer use
Total Chromium	ppm	0.1	0.1	0.0025	0.0025	May 2018	Yes	Discharge from steel and pulp mills; erosion of natural deposits

ENTRY POINT DISINFECTANT RESIDUAL

Contaminant	Units	Minimum Disinfectant Residual	Lowest Level Detected	Range of Detections	Sample Date	Compliance Achieved Yes/No	Source
Free Chlorine	ppm	0.40	0.70	0.70 - 1.39	Jan - Dec 2018	Yes	Water additive used to control microbes

LEAD AND COPPER

Contaminant	Units	Action Level (AL)	Maximum Contaminant Level Goal (MCLG)	90th Percentile Value	Number of Sites Above the EPA Action Level	Compliance Achieved Yes/No	Source
Lead	ppb	15	0	2	0 out of 5	Yes	Corrosion of household plumbing
Copper	ppm	1.3	1.3	0.1	0 out of 5	Yes	Corrosion of household plumbing

DETECTED SAMPLE RESULTS

MICROBIOLOGICAL CONTAMINANTS

Microbial (related to Assessments/Corrective Actions regarding TC positive results)					
Contaminant	Treatment Technique	Maximum Contaminant Level Goal (MCLG)	Assessments/ Corrective Actions	Compliance Achieved Yes/No	Source
Total Coliform Bacteria	Any system that has failed to complete all the required assessments or correct all identified sanitary defects, is in violation of the treatment technique requirement	N/A	0 – None Needed	Yes	Naturally present in the environment

Microbial (related to E. coli)					
Contaminant	Maximum Contaminant Level (MCL)	Maximum Contaminant Level Goal (MCLG)	Positive Sample(s)	Compliance Achieved Yes/No	Source
E. coli	Routine and repeat samples are total coliform-positive and either is E. coli-positive or system fails to take repeat samples following E. coli-positive routine sample or system fails to analyze total coliform-positive repeat sample for E. coli.	0	0	Yes	Human and animal fecal waste

Microbial (related to E. coli)					
Contaminant	Treatment Technique	Maximum Contaminant Level Goal (MCLG)	Assessments/ Corrective Actions	Compliance Achieved Yes/No	Source
E. coli	Any system that has failed to complete all the required assessments or correct all identified sanitary defects, is in violation of the treatment technique requirement	N/A	0 – None Needed	Yes	Human and animal fecal waste

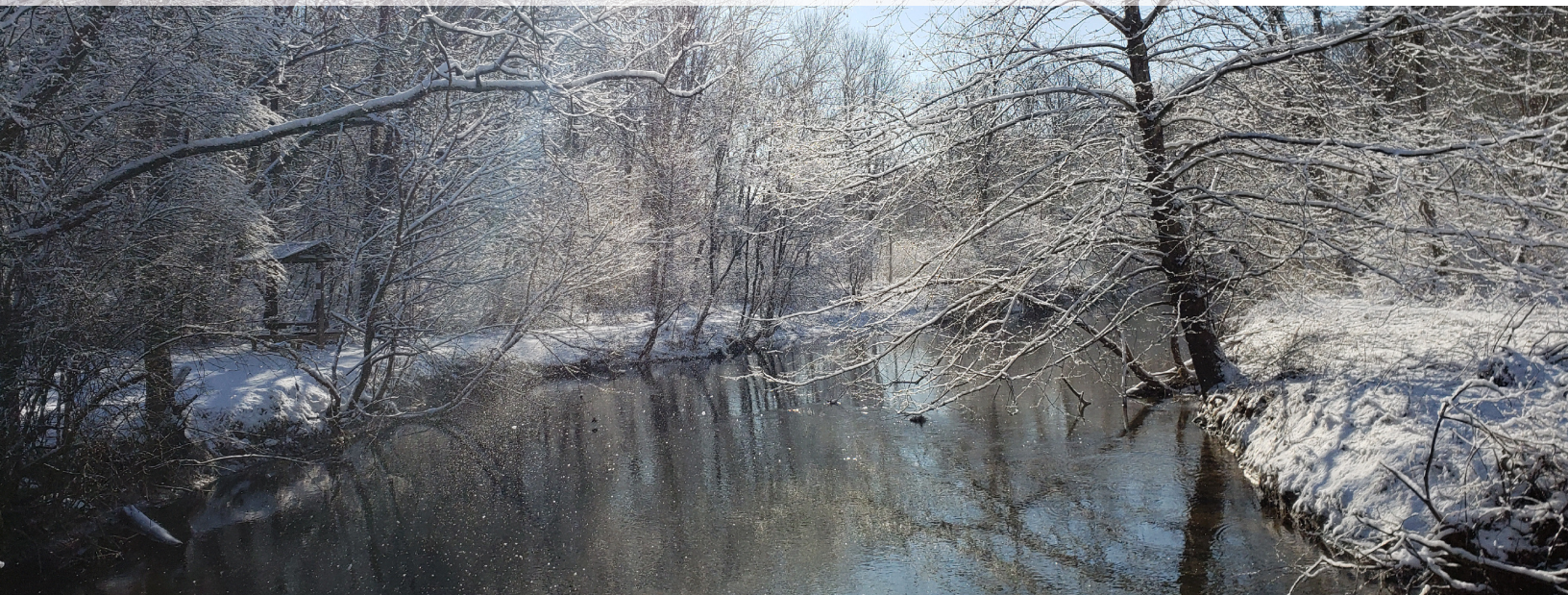
OTHER INFORMATION

Violations:

The York Water Company received a notice of violation for "failure to monitor and report in a timely fashion" for Trihalomethanes. The York Water Company did collect the sample within the proper timeframe, however, the laboratory found that the pH of the preserved sample was elevated enough to invalidate the analysis. Therefore the sample was recollected immediately and the result was well below the regulatory limit (over 8-times lower). There are no health effects from this violation and the remedy was to resample as promptly as possible.

Information about Lead:

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. The York Water Company is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to two minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at <http://www.epa.gov/safewater/lead>.



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- Microbial contaminants, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.
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- Pesticides and herbicides, which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.

- Organic chemical contaminants, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems.

- Radioactive contaminants, which can be naturally-occurring or be the result of oil and gas production and mining activities.

Your water source is two groundwater wells located inside the physical boundaries of the Meadows Community. The water from these wells is softened and disinfected as the only form of treatment.

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MONITORING YOUR WATER

We constantly monitor for contaminants in your drinking water according to federal and state laws. The following tables show the results of our monitoring for the period of January 1 to December 31, 2018. The State allows us to monitor for some contaminants less than once per year because the concentrations of these contaminants do not change frequently. Some of our data is from prior years in accordance with the Safe Drinking Water Act. The date has been noted on the sampling results table.

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A required process intended to reduce the level of a contaminant in drinking water.

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ppt = parts per trillion,

or nanograms per liter

DETECTED SAMPLE RESULTS

CONTAMINANTS

Contaminant	Units	MCL in CCR Units	Maximum Contaminant Level Goal (MCLG)	Level Detected	Range of Detections	Sample Date	Compliance Achieved Yes/No	Source
Free Chlorine	ppm	MRDL = 4	MRDLG = 4	0.81	0.46-1.43	Jan - Dec 2018	Yes	Water additive used to control microbes
Trihalomethanes	ppb	80	0	60.3	60.3	Sept 2018	Yes	By-product of disinfection addition
Combined Uranium	µg/L	30	30	1.90	1.90	Oct 2013	Yes	Erosion of natural deposits
Arsenic	ppm	0.01	0	0.0038	0.0038	Jan - Dec 2018	Yes	Erosion of natural deposits
Barium	ppm	2	2	0.054	0.054	Jan - Dec 2018	Yes	Erosion of natural deposits
Nitrate (as Nitrogen)	ppm	10	10	1.4	1.4	Jan 2018	Yes	Runoff from fertilizer use
Haloacetic Acid	ppb	60	0	6.5	6.5	Sept 2018	Yes	By-product of disinfection

ENTRY POINT DISINFECTANT RESIDUAL

Contaminant	Units	Minimum Disinfectant Residual	Lowest Level Detected	Range of Detections	Sample Date	Compliance Achieved Yes/No	Source
Free Chlorine	ppm	0.40	1.00	1.00 - 1.54	Jan - Dec 2018	Yes	Water additive used to control microbes

LEAD AND COPPER

Contaminant	Units	Action Level (AL)	Maximum Contaminant Level Goal (MCLG)	90th Percentile Value	Number of Sites Above the EPA Action Level	Compliance Achieved Yes/No	Source
Lead	ppb	15	0	5.0	0 out of 6	Yes	Corrosion of household plumbing
Copper	ppm	1.3	1.3	0.2	0 out of 6	Yes	Corrosion of household plumbing

DETECTED SAMPLE RESULTS

MICROBIOLOGICAL CONTAMINANTS

Microbial (related to Assessments/Corrective Actions regarding TC positive results)					
Contaminant	Treatment Technique	Maximum Contaminant Level Goal (MCLG)	Assessments/ Corrective Actions	Compliance Achieved Yes/No	Source
Total Coliform Bacteria	Any system that has failed to complete all the required assessments or correct all identified sanitary defects, is in violation of the treatment technique requirement	N/A	0 – None Needed	Yes	Naturally present in the environment

Microbial (related to E. coli)					
Contaminant	Maximum Contaminant Level (MCL)	Maximum Contaminant Level Goal (MCLG)	Positive Sample(s)	Compliance Achieved Yes/No	Source
E. coli	Routine and repeat samples are total coliform-positive and either is E. coli-positive or system fails to take repeat samples following E. coli-positive routine sample or system fails to analyze total coliform-positive repeat sample for E. coli.	0	0	Yes	Human and animal fecal waste

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E. coli	Any system that has failed to complete all the required assessments or correct all identified sanitary defects, is in violation of the treatment technique requirement	N/A	0 – None Needed	Yes	Human and animal fecal waste

OTHER INFORMATION

Information about Lead:

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. The York Water Company is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to two minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at <http://www.epa.gov/safewater/lead>.



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- Radioactive contaminants, which can be naturally-occurring or be the result of oil and gas production and mining activities.

Your water source is two groundwater wells located inside the physical boundaries of the Borough of Carroll Valley. The water from these wells is disinfected as the only form of treatment.

We are pleased to report that our drinking water is safe and meets Federal and State requirements. Those items that were detected during our testing process are detailed on the following pages. If you have any questions about the Water Quality Report, please contact Douglas Crawshaw, Water Quality Manager (717-848-2984), or email customer.service@yorkwater.com.

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The minimum level of residual disinfectant required at the entry point to the distribution system.

Treatment Technique (TT)

A required process intended to reduce the level of a contaminant in drinking water.

Mrem/year = millirems per year

(a measure of radiation absorbed by the body)

pCi/L = picocuries per liter

(a measure of radioactivity)

ppb = parts per billion,
or micrograms per liter (µg/L)

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or milligrams per liter (mg/L)

ppq = parts per quadrillion,
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ppt = parts per trillion,
or nanograms per liter

DETECTED SAMPLE RESULTS

CONTAMINANTS

Contaminant	Units	MCL in CCR Units	Maximum Contaminant Level Goal (MCLG)	Level Detected	Range of Detections	Sample Date	Compliance Achieved Yes/No	Source
Free Chlorine	ppm	MRDL = 4	MRDLG = 4	0.96	0.74-1.17	Jan - Dec 2018	Yes	Water additive used to control microbes
Nitrate (as Nitrogen)	ppm	10	10	2.50	2.50	May 2018	Yes	Runoff from fertilizer use
Barium	ppm	2	2	0.013	0.013	May 2018	Yes	Erosion of natural deposits
Total Chromium	ppm	0.1	0.1	0.0024	0.0024	May 2018	Yes	Discharge from steel and pulp mills; erosion of natural deposits

ENTRY POINT DISINFECTANT RESIDUAL

Contaminant	Units	Minimum Disinfectant Residual	Lowest Level Detected	Range of Detections	Sample Date	Compliance Achieved Yes/No	Source
Free Chlorine	ppm	0.50	0.64	0.64 - 2.03	Jan - Dec 2018	Yes	Water additive used to control microbes

LEAD AND COPPER

Contaminant	Units	Action Level (AL)	Maximum Contaminant Level Goal (MCLG)	90th Percentile Value	Number of Sites Above the EPA Action Level	Compliance Achieved Yes/No	Source
Lead	ppb	15	0	3.0	0 out of 5	Yes	Corrosion of household plumbing
Copper	ppm	1.3	1.3	0.70	0 out of 5	Yes	Corrosion of household plumbing

DETECTED SAMPLE RESULTS

MICROBIOLOGICAL CONTAMINANTS

Microbial (related to Assessments/Corrective Actions regarding TC positive results)					
Contaminant	Treatment Technique	Maximum Contaminant Level Goal (MCLG)	Assessments/ Corrective Actions	Compliance Achieved Yes/No	Source
Total Coliform Bacteria	Any system that has failed to complete all the required assessments or correct all identified sanitary defects, is in violation of the treatment technique requirement	N/A	0 – None Needed	Yes	Naturally present in the environment

Microbial (related to E. coli)					
Contaminant	Maximum Contaminant Level (MCL)	Maximum Contaminant Level Goal (MCLG)	Positive Sample(s)	Compliance Achieved Yes/No	Source
E. coli	Routine and repeat samples are total coliform-positive and either is E. coli-positive or system fails to take repeat samples following E. coli-positive routine sample or system fails to analyze total coliform-positive repeat sample for E. coli.	0	0	Yes	Human and animal fecal waste

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THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
QUALITY OF SERVICE OPERATING PRESSURE STANDARDS

53.53 IX. Quality of Service

- D. Indicate whether the company is in compliance with 52 Pa. Code, § 65.5 regarding normal operating pressure standards, and with 52 Pa. Code, § 65.6(d) regarding pressure surveys at regular intervals.
2. a. Provide details on any major water pressure problems which had occurred since the last rate proceeding in any part of the water distribution system.
- b. Describe any action taken on a temporary basis, and the long term solutions developed to address any major water pressure problems.

Response: The Company is in compliance with Commission regulations regarding normal operating pressure standards and pressure surveys at regular intervals.

No major water pressure problems have occurred since the last rate proceeding.

The ordinary range of pressure in the distribution system is 30 psi to 130 psi. System pressures are maintained by the hydraulic grade that is established by the level of water in various tanks and reservoirs and by pumping.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
QUALITY OF SERVICE SERVICE INTERRUPTIONS

53.53 IX. Quality of Service

D. Water and Wastewater Utilities

3.

Provide support to demonstrate that water service is being furnished on a continuous basis by supplying a summary of the company records of each service interruption greater than 24 hours since the last rate proceeding.

Response: The Company has not had a service interruption greater than 24 hours since the last rate case proceeding.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
QUALITY OF SERVICE CUSTOMER COMPLAINTS

53.53 IX. Quality of Service

D. Water and Wastewater Utilities

4.

Provide a discussion of the company's policy, or provide a copy of the policy if in written form, on tracking and responding to customer complaints.

- a. Provide a summary report demonstrating the company's compliance with 52 Pa. Code, § 65.3 regarding the full and prompt investigation of service or facility complaints and the record keeping requirements of such complaints.

Response: The company responds to informal and formal PUC complaints in accordance with the requirements of 52 Pa. Code 65.3

The company receives complaints and/or inquiries via telephone, email, in-person interaction and social media platforms. In most cases, complaints are resolved at the customer service employee level, and notes are entered in the Company's customer information system as part of the customer's history file. Complaints regarding service or facilities that require additional intervention are escalated to a supervisor for follow-up. When necessary, the Company will issue a Company Report to the customer.

All inquiries are tracked for action taken prior to being closed out, and if the inquiry requires action by someone outside of the customer service department, a customer work order will be created to track the activity until completion.

In addition, the Company established a special link on its web page through which customers can submit complaints or inquiries directly to the customer service department. The President and Chief Executive Officer and the Chief Operating Officer are both copied on all of these inquiries. The VP of Customer Service monitors the activity of any complaints and inquiries several times each day and coordinates the appropriate company response to the inquiry. In an effort to gauge customer satisfaction, the Company also conducts telephone surveys of randomly selected customers whose homes were recently visited in response to a service-related issue. Customer service representatives administer the surveys and the VP-Customer Service reviews the results.

The Company has a VoIP telephone system. The telephone system has a call back feature. Each call is returned in a timely fashion.

Complaints or inquiries requiring some action on the part of the Company are logged into the Company's customer information system as part of the customer's history file.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
QUALITY OF SERVICE DISTRIBUTION SYSTEM MAPPING

53.53 IX. Quality of Service

D. Water and Wastewater Utilities

5. Indicate whether the company is in compliance with 52 Pa. Code, § 65.4(b) regarding complete and current mapping of the entire distribution system.

Response: The Company keeps complete maps, plans and records of its entire distribution system for its water service showing the size, character and location of each main, street valve and service line, as well as its collection systems for wastewater service showing the size, character and location of each sewer line, manhole, and lateral.

53.53 IX. Quality of Service

D. Water and Wastewater Utilities

6. Provide a summary report demonstrating the company's efforts in water conservation, since the last rate proceeding, pursuant to 52 Pa. Code, § 65.20.

Response: Education - The Company and its employees undertake an active role in the community to stress the need for water conservation. Speakers are provided to local organizations to explain the need for water conservation. The Company provides text books and a film to local school and scout groups on water conservation. The Company has also sponsored and provided instruction for the Boy Scout merit badge on Water and Soil Conservation.

Water Audit For Large Users - The Company has assigned a team of employees to complete the water audit process in a continuous improvement effort.

Efficiency Plumbing Fixtures - Most municipalities in which the Company serves have building code provisions which require the installation of water saving plumbing fixtures.

Unaccounted For Water - Refer to Exhibit No. HXI-5, the Company's water audit team also is involved with this process.

Leak Detection - Leak detection and repair is one of the Company's highest priorities. The Company has an employee whose sole responsibility is leak detection. During calendar year 2021, the Company's Leak Detection Coordinator detected 166 leaks throughout the Company's service territory.

In 2021, the Company also invested in mobile leak detection equipment to continue to search for water leaks in the distribution system.

Our Distribution Department Superintendent periodically contacts municipal street crew superintendents, police and fire officials in the municipalities served by The York Water Company to remind and encourage them to contact the Company if they observe any unusual water flows in the streets or at valve boxes or hydrants. All such reports are promptly investigated.

Metering - The Company meters all customer usage with the exception of fire service. All meter readings are checked during the billing process to make sure that the most recent consumption is consistent with the historical average. If the reading is abnormal, before billings are mailed, a telephone call is placed to the customer to tell them about the abnormal reading and to encourage them to investigate whether they have any leaking fixtures. The Company has received high praise from its customers for the validation procedure.

Conservation Plan - The Company seeks to encourage cost-effective water conservation in all of its contacts with the citizens of York and Adams Counties. Each year our customers receive bill inserts that describe ways to conserve water. In addition, a brochure that the Company provides to all new customers contains a section on water conservation. Also, the Company's Consumer Confidence Report (Refer to Exhibit No. HIX-1) contains water conservation information.

The Company has a Drought Contingency Plan, approved by the Commission and the Department of Environmental Protection, filed as a part of its Tariff.

The York Water Company became a partner of EPA's Water Sense program in 2008. The Company provides information on its website and through a bill insert regarding this program. The program seeks to educate Americans about saving water and protecting the environment.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
QUALITY OF SERVICE METER TESTING

53.53 IX. Quality of Service

D. Water and Wastewater Utilities

7. Provide a discussion of the company's policy regarding meter requirements, replacements and testing. State if the company's procedures are in compliance with 52 Pa. Code, § 65.8(b).
 - a. Provide meter test records as required in 52 Pa. Code, § 65.8(c) for the 50 meters most recently removed from service.
 - b. Provide a discussion of the company's policy and history of compliance with 52 Pa. Code, § 65.9 regarding adjustment of bills for meter error within the last year.

Response: The Company's policies regarding meter requirements, replacements and testing and adjustment of bills for meter error are in compliance with 52 Pa. Code, Paragraphs 65.8 and 65.9.

Meter test records for the meters removed from service thus far in 2022 are attached.

METER SIZE	METER NUMBER	METER MODEL	LOW	MED	HIGH	REMOVE ADDRESS	DATE TESTED	COMMENTS
5/8x3/4	36170042	Neptune T-10 E-Coder	100	100	100	1392 W Poplar St	1/4/2022	Stopped
5/8x3/4	10385142	Neptune T-10 E-Coder	100	100	100	311 Girard Ave	1/4/2022	Stopped
2	30771110	Neptune T-10 ARB	98	100	100	3435 Concord Rd	1/4/2022	
1.5	60949175	Neptune T-10 ARB	99	100	100	3973 Eastgate Dr	1/4/2022	
1.5	31866917	Neptune T-10 ARB	99	99	99	551 Manchester St	1/4/2022	
5/8x3/4	35278496	Neptune T-10 E-Coder	100	100	100	340 Westwood Dr	1/15/2022	Backplate/frozen
5/8x3/4	94919475	Neptune T-10 E-Coder	100	100	100	269 Pointe Cir	1/15/2022	Removed
5/8x3/4	68630626	Neptune T-10 E-Coder	100	100	100	616 ourtland St	1/15/2022	Stopped
5/8x3/4	36704186	Neptune T-10 E-Coder	100	100	100	732 York St	1/15/2022	Stopped
2	74860184	Sensus Omni C2	98	100	100	505 Windsor St	1/21/2022	
2	78844777	Sensus Omni C2	101	101	101	180 S Main St - Thorton Chevy	1/20/2022	
2	60596152	Neptune T-10 ARB	99	100	100	425 East Berlin Rd	1/20/2022	
2	77863150	Sensus Omni T2	98	98	98	Eastern Cumberland Well House	1/28/2022	
2	78178783	Sensus Omni T2	96	98	98	Eastern Cumberland Well House	1/28/2022	

METER SIZE	METER NUMBER	METER MODEL	LOW	MED	HIGH	REMOVE ADDRESS	DATE TESTED	COMMENTS
4	73636486	Sensus Omni C2	100	102	101	300 S Ogontz St	2/1/2022	
4	79476559	Sensus Omni C2	101	101	101	45 N George St	2/1/2022	
1.5	31549916	Neptune T-10 ARB	99	100	100	216 - 218 N George St	2/4/2022	
2	80262580	Sensus Omni R2	101	100	100	1703 Innovation Dr	2/4/2022	
1.5	30757429	Neptune T-10 ARB	100	100	100	115 W Lincoln St - Yk Housing Auth	2/14/2022	
1.5	29008250	Neptune T-10 ARB	100	100	100	618 Front St - Yk Housing Auth	2/14/2022	
2	61072287	Neptune T-10 ARB	98	99	100	27 S Broad St - Yk Housing Auth	2/14/2022	
2	30777380	Neptune T-10 ARB	99	101	101	75 Steamboat Blvd	2/15/2022	
5/8x3/4	10704929	Neptune T-10 E-Coder	100	100	100	80 Wagon Way	2/15/2022	Stopped
1.5	80262568	Sensus Omni R2	102	102	102	30 - 40 Bridlewood Way	2/16/2022	
5/8x3/4	36378198	Neptune T-10 E-Coder	100	100	100	177 Lincoln St	2/16/2022	Removed
2	82890997	Sensus Omni C2	102	100	100	980 Loucks Rd	2/19/2022	
2	74630976	Sensus Omni C2	102	101	101	1800 Loucks Rd - Walmart	2/19/2022	
1.5	82197915	Sensus Omni R2	100	101	101	601 Colony Dr	2/19/2022	
1.5	81907614	Sensus Omni R2	102	102	102	890 Loucks Rd	2/19/2022	
1.5	80145539	Sensus Omni R2	100	102	101	25 Walnut St - GP	2/19/2022	
1.5	81907610	Sensus Omni R2	101	102	102	7654 Reynolds Mill Rd	2/19/2022	
1.5	80262572	Sensus Omni R2	102	102	102	65 Bridlewood Way	2/19/2022	
1.5	81907611	Sensus Omni R2	101	101	101	890 Loucks Rd	2/19/2022	
1.5	81907613	Sensus Omni R2	101	102	102	100 Lawncrest Dr	2/19/2022	
1.5	81907608	Sensus Omni R2	102	102	102	121 Valley Brook	2/19/2022	
1.5	80262570	Sensus Omni R2	102	102	101	40 Hillery Ct	2/19/2022	
1.5	80262574	Sensus Omni R2	102	101	101	10 Hillery Ct	2/19/2022	
5/8x3/4	36816004	Neptune T-10 E-Coder	100	100	100	309 Waldorf Dr	2/25/2022	Request Test
2	76039227	Sensus Omni R2	102	101	102	221 S Poplar Ct	2/25/2022	
2	78178784	Sensus Omni T2	99	98	99	515 Zarfoss Dr	2/25/2022	
2	81331848	Sensus Omni T2	101	100	100	1201 W Market St	2/25/2022	
2	82890999	Sensus Omni C2	100	99	99	Loucks Mill Rd	2/22/2022	
2	74938999	Sensus Omni C2	100	99	100	15, 25, 35 Liverpool St	2/22/2022	
2	78974430	Sensus Omni R2	101	101	102	290 St Charles Way	2/26/2022	
2	81331841	Sensus Omni R2	99	99	99	3400 Eastern Blvd	2/23/2022	
2	48788962	Sensus Omni C2	100	100	100	74 Commerce Way	2/23/2022	
2	81183565	Sensus Omni C2	101	99	99	1445 Eden Rd	2/23/2022	
2	79674992	Sensus Omni R2	100	100	101	3599 E Market St	2/23/2022	
2	81331844	Sensus Omni R2	99	100	99	2400 N George St	2/23/2022	
1.5	60949174	Neptune T-10 ARB	99	99	100	2080 Rosewood Ln	2/28/2022	
1.5	60468489	Neptune T-10 ARB	102	98	99	2171 Tall Oaks Ln	2/28/2022	
1.5	31830690	Neptune T-10 ARB	101	99	100	2131 Tall Oaks Ln	2/28/2022	

METER SIZE	METER NUMBER	METER MODEL	LOW	MED	HIGH	REMOVE ADDRESS	DATE TESTED	COMMENTS
1.5	30768762	Neptune T-10 ARB	100	101	97	4045 N George St	3/1/2022	
1.5	60500986	Neptune T-10 E-Coder	98	99	101	4215 N George St	3/1/2022	
5/8x3/4	10824150	Neptune T-10 E-Coder	100	100	100	146 Winifred Dr	3/1/2022	stopped
1.5	60870088	Neptune T-10 ARB	99	100	100	850 Smile Way	3/1/2022	
1.5	30047166	Neptune T-10 ARB	99	100	100	1405 Roosevelt Ave	3/3/2022	
1.5	60169331	Neptune T-10 ARB	98	100	101	1214 Greenspring Dr	3/3/2022	
1.5	60273479	Neptune T-10 ARB	100	100	98	268 W Beaver St	3/3/2022	
5/8x3/4	68188222	Neptune T-10 E-Coder	100	100	100	376 Maryland Ave	3/3/2022	stopped
5/8x3/4	36170083	Neptune T-10 E-Coder	100	100	100	955 Fahs St	3/3/2022	stopped
5/8x3/4	10704844	Neptune T-10 E-Coder	100	100	100	1476 Salem Rd	3/3/2022	stopped
5/8x3/4	35616771	Neptune T-10 E-Coder	100	100	100	1032 Kelly Dr	3/3/2022	stopped
5/8x3/4	11107178	Neptune T-10 E-Coder	100	100	100	330 Hollyhock Dr	3/3/2022	stopped
5/8x3/4	37621337	Neptune T-10 E-Coder	100	100	100	221 Irving Rd	3/3/2022	stopped
5/8x3/4	35149893	Neptune T-10 E-Coder	100	100	100	240 E Maple St	3/3/2022	stopped
5/8x3/4	36487700	Neptune T-10 E-Coder	100	100	100	625 Chestnut St	3/4/2022	stopped
5/8x3/4	35321191	Neptune T-10 E-Coder	100	100	100	943 Castle Pond Dr	3/4/2022	stopped
5/8x3/4	37291455	Neptune T-10 E-Coder	100	100	100	50 N Lee St	3/4/2022	stopped
1.5	81907617	Sensus Omni R2	102	101	102	N Haymeadow Dr	3/4/2022	
1.5	80262567	Sensus Omni R2	102	102	102	6408 Lincoln Hwy	3/4/2022	
1.5	81331835	Sensus Omni R2	101	101	101	E Haymeadow Dr	3/4/2022	
2	76039229	Sensus Omni R2	100	100	100	2800 Blackbridge Rd	3/4/2022	
2	74939004	Sensus Omni R2	100	99	100	133 Leaders Hghts Rd	3/4/2022	
2	78844775	Sensus Omni C2	100	100	100	1784 - 1796 5th Ave	3/4/2022	
2	81331839	Sensus Omni R2	100	100	100	650 Fairview Dr	3/4/2022	
3/4	54996127	Neptune T-10 E-Coder	100	99	100	2265 S Queen St	3/4/2022	
3/4	54996091	Neptune T-10 E-Coder	100	100	100	289 Homestead Dr	3/5/2022	Stopped
1.5	29008031	Neptune T-10 ARB	100	100	100	2500 Pine Grove Rd	3/5/2022	
3/4	54996136	Neptune T-10 E-Coder	100	100	100	1066 Rosecroft Ln	3/5/2022	Back plate leak
1.5	60468495	Neptune T-10 ARB	100	100	100	470 Piedmont Cir	3/5/2022	
1.5	82197919	Sensus Omni R2	100	101	101	2745 Black Bridge Rd	3/5/2022	
1.5	81907615	Sensus Omni R2	102	102	102	15 Cinema Dr	3/5/2022	
1.5	60023013	Neptune T-10 ARB	100	100	100	2449 E Market St	3/5/2022	
1.5	31566009	Neptune T-10 ARB	100	100	100	1700 Yorktowne Dr	3/5/2022	
1.5	60739347	Neptune T-10 ARB	98	100	100	456 Piedmont Cir	3/5/2022	
2	30772743	Neptune T-10 ARB	100	100	98	107 W Market St	3/8/2022	
2	31932684	Neptune T-10 ARB	stop	100	101	605 S Duke St	3/8/2022	Retired
2	31615166	Neptune T-10 ARB	95	99	101	2801 E Market St - Sam's Wholesale	3/9/2022	Retired
2	30048977	Neptune T-10 ARB	101	101	100	52 Grumbacher Rd	3/9/2022	
2	31903769	Neptune T-10 ARB	100	100	100	3390 Farmtrail Rd	3/7/2022	
2	31563079	Neptune T-10 ARB	100	101	101	600 S Duke St	3/7/2022	
1.5	29008033	Neptune T-10 ARB	101	101	101	2009 N Suquehanna Trl	3/7/2022	
1.5	60578703	Neptune T-10 ARB	99	100	100	1699 Atland Ave	3/7/2022	
1.5	31845244	Neptune T-10 ARB	99	101	101	27 N Queen St	3/7/2022	
1.5	60468490	Neptune T-10 ARB	99	100	100	35 N Pershing Ave	3/7/2022	
2	60948988	Neptune T-10 ARB	99	99	101	3455 E Market St	3/11/2022	
2	31865821	Neptune T-10 ARB	100	100	100	7 W Market St	3/11/2022	
2	60533459	Neptune T-10 ARB	100	100	100	3995 E Market St	3/10/2022	
2	31864405	Neptune T-10 ARB	101	101	101	841 W Market St	3/10/2022	
2	31844650	Neptune T-10 ARB	98	102	102	555 Ryan Run Rd	3/10/2022	
2	60053444	Neptune T-10 ARB	98	98	99	3635 Board Rd	3/10/2022	
2	60023765	Neptune T-10 ARB	99	100	101	S Main St - Chester Square	3/10/2022	
2	31563078	Neptune T-10 ARB	99	102	102	3611 E Market St	3/12/2022	
2	30019610	Neptune T-10 ARB	100	101	100	1405 Williams Rd	3/12/2022	
2	31535873	Neptune T-10 ARB	98	101	102	142 S George St	3/12/2022	
2	31530583	Neptune T-10 ARB	101	102	101	351 Loucks Rd	3/12/2022	

METER SIZE	METER NUMBER	METER MODEL	LOW	MED	HIGH	REMOVE ADDRESS	DATE TESTED	COMMENTS
2	31536545	Neptune T-10 ARB	101	101	101	18 S George St	4/7/2022	
2	31563071	Neptune T-10 ARB	98	100	100	2400 E Market St	4/7/2022	
2	60569602	Neptune T-10 ARB	99	99	100	1050 S George St	4/7/2022	

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
COMPARATIVE BALANCE SHEET AS OF DECEMBER 31, 2017 AND 2016

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

1. Provide a comparative balance sheet for the test year-end and the preceding year-end.

Response: Refer to page 2.

ASSETS

	DECEMBER 31,	
	2021	2020
	(1)	(2)
UTILITY PLANT		
Utility Plant in Service	460,565,393	411,532,312
Construction Work in Progress	25,184,270	27,137,382
Utility Plant Acquisition Adjustment	<u>(3,636,547)</u>	<u>(3,706,722)</u>
	482,113,116	434,962,972
Less; Reserve for Depreciation	<u>99,203,831</u>	<u>91,339,847</u>
	382,909,285	343,623,125
OTHER PHYSICAL PROPERTY		
Other Physical Property	1,199,858	1,199,858
Less: Reserve for Depreciation	<u>482,838</u>	<u>458,245</u>
	717,020	741,613
CURRENT ASSETS		
Cash	(1,745,250)	(1,261,786)
Special Deposits	44,102	5,039,456
Other Investments	59,724	59,724
Customers Accounts Receivable Less Reserve for Uncollectible Accounts	4,183,511	4,982,532
Other Accounts Receivable Less Reserve for Uncollectible Accounts	449,617	200,986
Unbilled Revenues	2,784,480	2,847,422
Materials and Supplies	1,916,729	1,009,812
Prepayments	<u>1,073,706</u>	<u>1,540,668</u>
	8,766,619	14,418,814
OTHER LONG-TERM ASSETS		
Deferred Debt Expense	2,868,405	2,997,246
Deferred Rate Case Expense	17,326	121,280
Notes Receivable	255,481	255,481
Deferred Regulatory Asset	33,392,469	39,746,806
Prepaid Pension Cost	14,054,454	2,209,086
Other Deferred Assets	<u>4,226,888</u>	<u>3,871,426</u>
	<u>54,815,023</u>	<u>49,201,325</u>
TOTAL ASSETS	447,207,947	407,984,877

LIABILITIES

	DECEMBER 31,	
	2021	2020
	(1)	(2)
CAPITALIZATION		
Common Stock, No Par Value, Authorized 46,500,000 shares, Outstanding 13,112,948 in 2021 and 13,060,817 in 2020	88,229,701	85,935,349
Earnings Retained in the Business	64,392,117	57,316,798
	<u>152,621,818</u>	<u>143,252,147</u>
LONG-TERM DEBT		
8.43% Senior Notes, Series D, due 2022	7,500,000	7,500,000
Variable Rate PEDFA Exempt Facilities Revenue Bonds, Series A, due 2029	12,000,000	12,000,000
3.00% PEDFA Exempt Facilities Revenue Refunding Bonds, Series A of 2019, due 2036	10,500,000	10,500,000
3.10% PEDFA Exempt Facilities Revenue Refunding Bonds, Series B of 2019, due 2038	14,870,000	14,870,000
YCIDA Series 2015, due 2029-2045	10,000,000	10,000,000
3.23% Senior Notes, due 2040	15,000,000	15,000,000
4.54% Senior Notes, due 2049	20,000,000	20,000,000
3.24% Senior Notes, due 2050	30,000,000	30,000,000
	<u>119,870,000</u>	<u>119,870,000</u>
CURRENT LIABILITIES		
Short-term Borrowings	29,319,981	6,699,697
Accounts Payable	5,009,882	5,315,889
Dividends Declared	2,293,169	2,191,863
Taxes Accrued	(700,668)	(547,972)
Interest Accrued	958,809	958,986
Other Current and Accrued Liabilities	2,238,838	1,979,327
	<u>39,120,011</u>	<u>16,597,790</u>
DEFERRED CREDITS		
Customers' Advances	12,724,761	10,253,067
Builders' Deposits and Advance Water Revenues	285,752	223,486
Deferred Investment Tax Credit	462,724	500,250
Deferred Federal Income Taxes	34,062,524	30,153,189
Deferred State Income Taxes	15,064,637	12,884,498
Deferred Regulatory Liability	24,504,171	25,418,480
Deferred Employee Benefits	4,529,689	4,793,148
Other Deferred Credits	2,085,680	2,731,461
	<u>93,719,938</u>	<u>86,957,579</u>
CONTRIBUTIONS IN AID OF CONSTRUCTION	<u>41,876,180</u>	<u>41,307,361</u>
	447,207,947	407,984,877

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

2 Provide a detail of other physical property, investments in affiliated companies and other investments.

Response: Other Physical Property

Description (1)	As of December 31, 2021 (2)
Land and Land Rights	105,865
Employee Center	353,051
Hellam Reservoir	59,500
Nickol's Quarry	180,999
Dietz Tract Dwelling	66,252
Seven Valleys Borough	24,975
Jefferson Borough	67,271
York New Salem Borough	25,970
York County Parks	118,302
Railroad Borough	11,600
Fountains at FP and Rail Trail	14,391
Forest Lakes Reservoir Land	15,253
Detention Pond - Asbury	<u>156,429</u>
	1,199,858

Investments in Affiliated Companies

The Company has no affiliates.

Other Investments 59,724

On February 25, 1992, the Company purchased 900 shares of Columbia Water Company common stock in the amount of \$37,800.

On July 27, 1998, the Company purchased 363 shares of Columbia Water Company common stock in the amount of \$17,224. This purchase was approved by the Commission in its Order at Docket No. A-213550.

On February 22, 2002, the Company purchased 50 shares of Columbia Water Company common stock in the amount of \$1,250.

On November 27, 2007, the Company purchased 200 shares of Columbia Water Company common stock in the amount of \$3,450.

As a result of various stock splits, the Company now owns 25,510 shares of Columbia Water stock, with no change to the investment.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
SPECIAL CASH DEPOSITS AS OF DECEMBER 31, 2021

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

3. Provide the amounts and purpose of special cash deposits as of test-year end.

Response: Statement Savings Account

Funds of the employees of The York Water Company 43,602
have been deposited in an interest-bearing savings account.
These funds of the Company's employees are offset by a credit amount,
reflected in Account No. 23100211, Employee Benefits Withheld-ESPP, and
can be used only to purchase The York Water Company common stock
on behalf of employees in accordance with the Company's Employee
Stock Purchase Plan.

Special Cash Deposit-York Township 500

The Company has deposited \$500 with York Township to be used to
indemnify the Township against any loss or damage caused by The
York Water Company while working in the Township's streets.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
NOTES RECEIVABLE, ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES AND OTHER ACCOUNTS RECEIVABLE AS OF DECEMBER 31, 2021

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

4. Describe the nature and/or origin and amounts of Notes Receivable, Accounts Receivable from Associated Companies, and other significant receivables, other than Customer Accounts, which appear on Balance Sheet.

Response: Notes Receivable

Note Receivable-Mt Zion Water District (Springettsbury Township) (Filed with the Commission at Docket No. U-850075)

255,481

The Company was approached by officials of the above-named municipality regarding the extension of the Company's water mains to serve the municipality. Residents in the municipality were experiencing contamination problems with their wells and public water service was believed to be the best solution. The Company wanted to assist in improving the water quality in these troubled areas. However, the municipality was unwilling to pay for the facilities, and the Company could not compel existing residents to make contributions.

The Company developed a solution that charges residents a reasonable fee for connection while not burdening the municipality. The Company provided the funds for the construction of the facilities. For accounting purposes the Company lent funds to the municipality to cover the cost of the project. The municipality concurrently returned the funds to the Company which were recorded as an advance for construction.

As a part of the arrangement, the facilities constructed were leased to the municipality. However, there are no lease payments. The Company operates the facilities as agent for the municipality. Customers are billed directly by the Company. Customers in the water districts are charged the Company's repumped system rates because the water district is connected to the repumped system. Sales volume of, and revenues received from customers in the water district, are included in the Company's pro forma revenues, as set forth in Exhibit No. HII-2. The municipality, as lessee of the facilities, charges an application fee for each customer requesting to be connected to the system. In addition, the water district requires customers to pay surcharges. Amounts received from application fees and surcharges are paid to the Company, and the Company applies such amounts as payment of interest on the funds lent by the Company to the municipality, and as payment of the principal of the loan. In addition, as customers are connected to the system, the note receivable and the advance are reduced.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
NOTES RECEIVABLE, ACCOUNTS RECEIVABLE FROM ASSOCIATED COM-
PANIES AND OTHER ACCOUNTS RECEIVABLE AS OF DECEMBER 31, 2021

Accounts Receivable From Affiliated Companies

The York Water Company had no accounts receivable from associated companies as of December 31, 2021.

Other Accounts Receivable 449,617

The York Water Company classifies other significant receivables, other than customer accounts, in Account No. 142, Other Accounts Receivable. A detail of Other Accounts Receivable as of December 31, 2021 is shown below.

The York Water Company Employee Stock Purchase Plan (a)	43,602
Reimbursement Due from PennDOT	378,641
Reimbursement Due From Insurance Company	5,988
Scrap Income Receivable	7,056
Electric Curtailment Receivable	12,112
Other Miscellaneous Accounts Receivable	7,218
Reserve For Uncollectible Accounts	(5,000)
	449,617

(a) The York Water Company has an Employee Stock Purchase Plan program. Stock purchases are paid entirely by employees through employee payroll deductions. Stock purchases are made on a quarterly basis. Pending the actual stock purchases, the employee payroll deductions are deposited in a segregated bank account, and are credited on the Company's books as "Amounts Withheld From Employees". Interest earned on the payroll deductions also is credited to the employees. When stock purchases are made after the end of the quarter, the purchase price of the stock is credited to "Common Stock Issued" and debited to "Other Accounts Receivable." The Company is subsequently reimbursed for the sale of shares purchased through the plan from the monies deposited in the segregated bank account by debiting "Amounts Withheld From Employees" and crediting "Other Accounts Receivable."

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS
AS OF DECEMBER 31, 2021

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

5. Provide the amount of accumulated reserve for uncollectible accounts, method and rates of accrual, amounts accrued and amounts written-off in each of last three years.

Response: The York Water Company uses the reserve method of recording uncollectible accounts for book purposes.

The amount of accumulated reserve as of December 31, 2021, 2020 and 2019 and the amounts accrued and written-off for twelve months ended December 31, 2021, 2020 and 2019 are shown below.

Twelve Months Ended December 31,				
Year	Accumulated Reserve	Annual Accrual	Write-offs	Recoveries of Amounts Previously Written-off
(1)	(2)	(3)	(4)	(5)
2021	855,000	377,685	230,212	52,527
2020	655,000	613,555	318,209	54,654
2019	305,000	258,542	310,442	51,900

Refer to Exhibit No. HIII-2-2 for an adjustment of uncollectible accounts during the twelve months ended December 31, 2021 to a two-year ratio of the net of actual uncollectible accounts written-off to total operating revenues at existing rates.

Refer to Exhibit No. HIII-2-31 for an adjustment of uncollectible accounts under proposed rates during the twelve months ended December 31, 2021 to a two-year ratio of the net of actual uncollectible accounts written-off to total operating revenues.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
PREPAYMENTS AS OF DECEMBER 31, 2021

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

6. Provide a list of prepayments and give an explanation of special prepayments.

Response: A schedule of prepayments as of December 31, 2021 is shown below. The York Water Company has no special prepayments as of December 31, 2021.

Prepayment (1)	Amount (2)
Prepaid Health Insurance	485,514
Prepaid General Insurance	110,070
Prepaid Public Utility Commission, Consumer Advocate, Small Business Advocate, Damage Prevention Control Assessments	173,597
Prepaid Property and Realty Tax	47,449
Other Prepayments	<u>257,076</u>
	1,073,706

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OTHER CURRENT ASSETS AS OF DECEMBER 31, 2021

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

7. Explain in detail any other significant (in amount) current assets listed on balance sheet.

Response: The Company has no Miscellaneous Current and Accrued Assets.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEFERRED ASSETS AS OF DECEMBER 31, 2021

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

8. Explain in detail, including the amount and purpose, the deferred asset accounts that currently operate to effect or will at a later date effect the operating account supplying:
- a. Origin of these accounts.
 - b. Probable change to this account in the near future.
 - c. Amortization of these amounts currently charged to operations or to be charged in the near future.

Response: (a), (b) and (c)

Account (1)	As of December 31, 2021 (2)
Unamortized Debt Expense	2,868,405

This account includes the unamortized portion of debt expense as of December 31, 2021 associated with the issuance of long-term debt. The debt expense is amortized over the respective terms of long-term debt by crediting this account and debiting Account No. 428, Amortization of Debt Expense.

Account (1)	As of December 31, 2021 (2)
Other Deferred Debits - Deferred Rate Case Expense	17,326

Deferred rate case expenses are unamortized balance of the prior rate case being amortized over 36 months on the corporate books. The amortization ended in February 2022.

Refer to Exhibit No. HIII-2-1 for the normalization of the estimated expenses of this rate case over forty-eight months.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEFERRED ASSETS AS OF DECEMBER 31, 2021

Account (1)	As of December 31, 2021 (2)
Other Deferred Debits- Cash Value of Insurance Policies	4,089,744

The Company has a supplemental retirement benefit plan for eight key employees of the Company consisting of the President and Chief Executive Officer, Chief Operating Officer, Chief Financial Officer, Chief Administrative Officer and General Counsel, Vice President-Customer Service, Vice President-Human Resources, Vice President-Engineering and Vice President-Technology and six retired former key employees. The plan is funded through life insurance policies.

The Company has a deferred savings plan for twenty-five of its management and supervisory employees and eight retired former management employees. The plan is also funded through life insurance policies.

The deferred debit related to both plans' benefits represents the current cash surrender value of the life insurance policies that have been purchased to reimburse the Company for the costs of the plans.

The Company also reflects on its books of account as a deferred credit the current accrued liability with respect to the deferred compensation benefits.

The expenses and income associated with the Company's supplemental retirement and deferred savings plans have been eliminated from this rate case in accordance with the Settlement Agreement approved by the Commission under Docket No. R-000016236 with the exception of expenses from the deferred savings plan for employees not in the defined benefit pension plan.

Account (1)	As of December 31, 2021 (2)
Other Deferred Debits - Preliminary Survey	137,144

This account includes expenditures for preliminary surveys, plans and investigations made for the purpose of determining the feasibility of projects under contemplation.

These expenditures are not included in the Company's rate base nor in the cost of service.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

9. Explain the nature of accounts payable to associated companies, and note amounts of significant items.

Response: The Company has no accounts payable to associated companies.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OTHER DEFERRED CREDITS AS OF DECEMBER 31, 2021

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

10. Provide details of other deferred credits as to their origin and disposition policy (e.g. amortization)

Response: Other Deferred Credits-Interest Rate Swap 2,085,680

The Company utilizes an interest rate swap agreement to convert its variable rate debt to a fixed rate (cash flow hedge). As of December 31, 2021 the Company recorded an unrealized loss on the Interest Rate Swap. The Interest Rate Swap Agreement will expire on October 1, 2029.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OTHER RESERVES

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

11. Provide details of any significant reserves, other than depreciation and bad debt, appearing on balance sheet.

Response:

There are no reserves other than depreciation and bad debts on the Company's balance sheet.

There is a deferred regulatory liability on the Company's balance sheet for the basis difference due to the IRS tangible property regulation adoption in 2014. The Company recorded a catch-up deduction that represents the federal and state income tax deduction for the years 2007 - 2013.

The amortization of the catch-up deduction over fifteen years was specifically approved by the Commission under the Settlement Agreement under Docket No. R-2018-3000019. The amortization period began on March 1, 2019 and ends on February 28, 2034. The unamortized balance as of December 31, 2021 was \$3,152,990.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RETAINED EARNINGS FOR TWELVE MONTHS ENDED DECEMBER 31, 2021,
2020 AND 2019

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

12. Provide an analysis of unappropriated retained earnings for the test year and two preceding years.

Response:

	Twelve Months Ended December 31, 2021	Twelve Months Ended December 31, 2020	Twelve Months Ended December 31, 2019
Balance at Beginning of Period	57,316,798	50,208,821	44,890,483
Add: Net Income for Period	16,983,810	16,597,712	14,402,064
Deduct: Cash Dividends for Period	9,908,491	9,489,735	9,083,726
Balance at End of Period	64,392,117	57,316,798	50,208,821

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
ADVANCES TO PARENT CORPORATION

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

13. Describe the purpose of any advances made by the company to its parent corporation and describe all terms and conditions associated with such advances, including an estimate of future advances or repayments that are expected to occur.

Response: The Company has no parent corporation.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OTHER DATA MONTHLY BALANCE SHEETS

53.53 XI. Other Data

D. Water and Wastewater Utilities

1. Provide the company's monthly balance sheets and income statements for each month of the historic and future test year.

Response: Copies of the Company's monthly balance sheets and income statements for each month of the historic and future test year are attached.

The York Water Company
Balance Sheet

	<i>YTD-Actual</i> <i>Jan-2021</i> <i>(1)</i>	<i>YTD-Actual</i> <i>Jan-2020</i> <i>(2)</i>	<i>YTD-Actual</i> <i>Dec-2020</i> <i>(2)</i>	
ASSETS				
UTILITY PLANT:				
01	UTILITY PLANT, at original cost	435,936,867	398,718,214	434,962,972
02	Less-reserve for depreciation	<u>(92,048,953)</u>	<u>(85,523,501)</u>	<u>(91,339,847)</u>
03		343,887,914	313,194,713	343,623,125
OTHER PHYSICAL PROPERTY:				
04	Less-reserve for depreciation	<u>739,564</u>	<u>766,730</u>	<u>741,613</u>
		739,564	766,730	741,613
CURRENT ASSETS:				
05	Cash and cash equivalents	(122,673)	92,660	(1,261,786)
06	Accounts receivable, less reserves	4,720,359	4,367,734	5,183,518
07	Unbilled revenues	3,123,863	2,278,509	2,847,422
08	Materials and supplies, at cost	1,014,932	966,563	1,009,811
09	Prepaid expenses	1,761,144	1,395,301	1,526,323
10	Restricted cash	<u>5,000,000</u>	<u>0</u>	<u>5,000,000</u>
11		15,497,625	9,100,767	14,305,288
OTHER LONG-TERM ASSETS:				
12	Notes receivable	255,481	255,481	255,481
13	Deferred regulatory assets	39,697,106	34,138,728	39,868,086
14	Other long-term assets	<u>6,274,039</u>	<u>5,717,091</u>	<u>6,194,038</u>
15		<u>46,226,626</u>	<u>40,111,300</u>	<u>46,317,605</u>
16	TOTAL ASSETS	<u><u>406,351,729</u></u>	<u><u>363,173,510</u></u>	<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Jan-2021</i>	<i>Jan-2020</i>	<i>Dec-2020</i>
	<i>(1)</i>	<i>(2)</i>	<i>(2)</i>
CAPITALIZATION AND LIABILITIES			
CAPITALIZATION:			
17	Common stock	85,997,597	84,025,280
18	Unappropriated retained earnings	54,868,987	47,863,407
19	Net income	<u>1,156,995</u>	<u>1,007,160</u>
		142,023,579	143,252,147
20	Long-term debt	<u>125,762,685</u>	<u>96,122,071</u>
21		267,786,264	229,017,918
			266,824,598
CURRENT LIABILITIES:			
22	Current portion of long-term debt	0	6,500,000
23	Accounts payable	4,093,620	2,344,662
24	Dividends payable	2,447,811	2,345,414
25	Accrued taxes	49,943	9,714
26	Accrued interest	1,308,458	780,666
27	Other accrued expenses	<u>2,311,071</u>	<u>2,009,908</u>
28		10,210,903	13,990,364
			10,048,479
DEFERRED CREDITS:			
29	Customers' advances for construction	10,515,603	8,391,039
30	Contributions in aid of construction	41,455,794	40,028,607
31	Deferred income taxes	43,506,159	40,440,349
32	Deferred regulatory liabilities	25,380,608	24,752,460
33	Deferred employee benefits	4,799,183	4,326,767
34	Other deferred credits	<u>2,697,215</u>	<u>2,226,006</u>
35		<u>128,354,562</u>	<u>120,165,228</u>
36	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>406,351,729</u></u>	<u><u>363,173,510</u></u>
			<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Feb-2021</i>	<i>Feb-2020</i>	<i>Dec-2020</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
ASSETS			
UTILITY PLANT:			
01	UTILITY PLANT, at original cost	437,906,474	400,431,036
02	Less-reserve for depreciation	<u>(92,621,772)</u>	<u>(86,094,439)</u>
03		345,284,702	314,336,597
			<u>343,623,125</u>
OTHER PHYSICAL PROPERTY:			
04	Less-reserve for depreciation	<u>737,514</u>	<u>764,407</u>
		737,514	741,613
			<u>741,613</u>
CURRENT ASSETS:			
05	Cash and cash equivalents	(1,106,573)	(976,083)
06	Accounts receivable, less reserves	5,150,016	4,068,042
07	Unbilled revenues	2,586,153	2,426,615
08	Materials and supplies, at cost	1,049,185	1,046,792
09	Prepaid expenses	1,806,655	1,303,410
10	Restricted cash	<u>0</u>	<u>0</u>
11		9,485,436	7,868,776
			<u>14,305,288</u>
OTHER LONG-TERM ASSETS:			
12	Notes receivable	255,481	255,481
13	Deferred regulatory assets	39,426,312	33,950,332
14	Other long-term assets	<u>6,389,563</u>	<u>5,717,316</u>
15		<u>46,071,356</u>	<u>39,923,129</u>
16	TOTAL ASSETS	<u><u>401,579,008</u></u>	<u><u>362,892,909</u></u>
			<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Feb-2021</i>	<i>Feb-2020</i>	<i>Dec-2020</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
CAPITALIZATION AND LIABILITIES			
CAPITALIZATION:			
17	Common stock	86,072,511	84,094,635
18	Unappropriated retained earnings	54,868,708	47,863,206
19	Net income	<u>2,172,691</u>	<u>2,159,351</u>
		143,113,910	143,252,147
20	Long-term debt	<u>120,548,433</u>	<u>94,702,588</u>
21		263,662,343	266,824,598
CURRENT LIABILITIES:			
22	Current portion of long-term debt	0	6,500,000
23	Accounts payable	3,511,368	1,882,982
24	Dividends payable	2,448,090	2,345,614
25	Accrued taxes	131,485	260,298
26	Accrued interest	1,203,884	1,103,379
27	Other accrued expenses	<u>2,368,418</u>	<u>1,817,342</u>
28		9,663,245	13,909,615
DEFERRED CREDITS:			
29	Customers' advances for construction	10,478,421	8,453,471
30	Contributions in aid of construction	41,455,794	40,033,007
31	Deferred income taxes	43,504,888	40,426,256
32	Deferred regulatory liabilities	25,342,736	24,715,388
33	Deferred employee benefits	4,802,753	4,332,103
34	Other deferred credits	<u>2,668,828</u>	<u>2,203,289</u>
35		<u>128,253,420</u>	<u>120,163,514</u>
36	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>401,579,008</u></u>	<u><u>362,892,909</u></u>
			<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>	
	<i>Mar-2021</i>	<i>Mar-2020</i>	<i>Dec-2020</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	
ASSETS				
UTILITY PLANT:				
01	UTILITY PLANT, at original cost	443,556,671	403,354,383	434,962,972
02	Less-reserve for depreciation	<u>(93,008,438)</u>	<u>(86,409,348)</u>	<u>(91,339,847)</u>
03		350,548,233	316,945,035	343,623,125
OTHER PHYSICAL PROPERTY:				
04	Less-reserve for depreciation	<u>735,465</u>	<u>762,085</u>	<u>741,613</u>
		735,465	762,085	741,613
CURRENT ASSETS:				
05	Cash and cash equivalents	54,663	(760,591)	(1,261,786)
06	Accounts receivable, less reserves	4,015,787	4,875,182	5,183,518
07	Unbilled revenues	2,876,284	2,692,943	2,847,422
08	Materials and supplies, at cost	1,020,525	1,077,990	1,009,811
09	Prepaid expenses	1,888,004	1,274,336	1,526,323
10	Restricted cash	<u>0</u>	<u>0</u>	<u>5,000,000</u>
11		9,855,263	9,159,860	14,305,288
OTHER LONG-TERM ASSETS:				
12	Notes receivable	255,481	255,481	255,481
13	Deferred regulatory assets	39,496,587	34,906,457	39,868,086
14	Other long-term assets	<u>7,138,998</u>	<u>6,347,441</u>	<u>6,194,038</u>
15		<u>46,891,066</u>	<u>41,509,379</u>	<u>46,317,605</u>
16	TOTAL ASSETS	<u><u>408,030,027</u></u>	<u><u>368,376,359</u></u>	<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Mar-2021</i>	<i>Mar-2020</i>	<i>Dec-2020</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
CAPITALIZATION AND LIABILITIES			
CAPITALIZATION:			
17	Common stock	86,436,013	84,424,262
18	Unappropriated retained earnings	54,868,707	47,863,207
19	Net income	<u>3,705,215</u>	<u>4,002,006</u>
		145,009,935	136,289,475
20	Long-term debt	<u>122,086,614</u>	<u>94,884,194</u>
21		267,096,549	231,173,669
			143,252,147
			<u>123,572,451</u>
			266,824,598
CURRENT LIABILITIES:			
22	Current portion of long-term debt	0	6,500,000
23	Accounts payable	6,665,842	3,198,737
24	Dividends payable	2,192,258	2,101,303
25	Accrued taxes	(301,258)	99,053
26	Accrued interest	1,067,875	1,122,383
27	Other accrued expenses	<u>2,192,925</u>	<u>1,922,012</u>
28		11,817,642	14,943,488
			10,048,479
DEFERRED CREDITS:			
29	Customers' advances for construction	10,827,854	9,197,468
30	Contributions in aid of construction	41,460,194	40,037,407
31	Deferred income taxes	44,261,337	40,616,275
32	Deferred regulatory liabilities	25,547,786	25,219,501
33	Deferred employee benefits	4,809,448	4,293,780
34	Other deferred credits	<u>2,209,217</u>	<u>2,894,771</u>
35		129,115,836	122,259,202
36	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>408,030,027</u></u>	<u><u>368,376,359</u></u>
			<u><u>128,114,554</u></u>
			<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>	
	<i>Apr-2021</i>	<i>Apr-2020</i>	<i>Dec-2020</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	
ASSETS				
UTILITY PLANT:				
01	UTILITY PLANT, at original cost	444,469,003	404,496,803	434,962,972
02	Less-reserve for depreciation	<u>(93,265,470)</u>	<u>(86,995,786)</u>	<u>(91,339,847)</u>
03		351,203,533	317,501,017	343,623,125
OTHER PHYSICAL PROPERTY:				
04	Less-reserve for depreciation	<u>733,416</u>	<u>759,762</u>	<u>741,613</u>
		733,416	759,762	741,613
CURRENT ASSETS:				
05	Cash and cash equivalents	(574,885)	(379,735)	(1,261,786)
06	Accounts receivable, less reserves	4,270,768	4,306,292	5,183,518
07	Unbilled revenues	2,710,254	2,745,697	2,847,422
08	Materials and supplies, at cost	1,053,343	1,157,743	1,009,811
09	Prepaid expenses	1,884,148	1,336,386	1,526,323
10	Restricted cash	<u>0</u>	<u>0</u>	<u>5,000,000</u>
11		9,343,628	9,166,383	14,305,288
OTHER LONG-TERM ASSETS:				
12	Notes receivable	255,481	255,481	255,481
13	Deferred regulatory assets	39,219,246	34,724,760	39,868,086
14	Other long-term assets	<u>7,247,490</u>	<u>6,369,550</u>	<u>6,194,038</u>
15		<u>46,722,217</u>	<u>41,349,791</u>	<u>46,317,605</u>
16	TOTAL ASSETS	<u><u>408,002,794</u></u>	<u><u>368,776,953</u></u>	<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Apr-2021</i>	<i>Apr-2020</i>	<i>Dec-2020</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
CAPITALIZATION AND LIABILITIES			
CAPITALIZATION:			
17	Common stock	86,513,032	84,478,715
18	Unappropriated retained earnings	54,868,707	47,863,208
19	Net income	<u>4,934,152</u>	<u>5,215,614</u>
		146,315,891	143,252,147
20	Long-term debt	<u>125,474,637</u>	<u>96,114,029</u>
21		271,790,528	266,824,598
CURRENT LIABILITIES:			
22	Current portion of long-term debt	0	6,500,000
23	Accounts payable	4,074,851	2,638,506
24	Dividends payable	0	0
25	Accrued taxes	(270,349)	549,850
26	Accrued interest	1,017,732	1,029,097
27	Other accrued expenses	<u>2,257,584</u>	<u>1,949,617</u>
28		7,079,818	12,667,070
DEFERRED CREDITS:			
29	Customers' advances for construction	10,876,302	9,461,538
30	Contributions in aid of construction	41,460,194	40,037,407
31	Deferred income taxes	44,295,359	40,592,307
32	Deferred regulatory liabilities	25,509,914	25,182,429
33	Deferred employee benefits	4,813,018	4,295,402
34	Other deferred credits	<u>2,177,661</u>	<u>2,869,234</u>
35		<u>129,132,448</u>	<u>122,438,317</u>
36	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>408,002,794</u></u>	<u><u>368,776,953</u></u>
		<u><u>128,114,554</u></u>	<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i> <i>May-2021</i> <i>(1)</i>	<i>YTD-Actual</i> <i>May-2020</i> <i>(2)</i>	<i>YTD-Actual</i> <i>Dec-2020</i> <i>(3)</i>	
ASSETS				
UTILITY PLANT:				
01	UTILITY PLANT, at original cost	446,871,322	405,251,868	434,962,972
02	Less-reserve for depreciation	<u>(93,826,813)</u>	<u>(87,534,305)</u>	<u>(91,339,847)</u>
03		353,044,509	317,717,563	343,623,125
OTHER PHYSICAL PROPERTY:				
04	Less-reserve for depreciation	<u>731,366</u>	<u>757,440</u>	<u>741,613</u>
		731,366	757,440	741,613
CURRENT ASSETS:				
05	Cash and cash equivalents	(683,718)	(6,645)	(1,261,786)
06	Accounts receivable, less reserves	4,719,759	4,118,835	5,183,518
07	Unbilled revenues	2,764,893	2,976,143	2,847,422
08	Materials and supplies, at cost	1,107,094	1,033,904	1,009,811
09	Prepaid expenses	1,769,643	1,554,964	1,526,323
10	Restricted cash	<u>0</u>	<u>0</u>	<u>5,000,000</u>
11		9,677,671	9,677,201	14,305,288
OTHER LONG-TERM ASSETS:				
12	Notes receivable	255,481	255,481	255,481
13	Deferred regulatory assets	38,929,876	34,463,239	39,868,086
14	Other long-term assets	<u>7,337,989</u>	<u>6,423,514</u>	<u>6,194,038</u>
15		<u>46,523,346</u>	<u>41,142,234</u>	<u>46,317,605</u>
16	TOTAL ASSETS	<u><u>409,976,892</u></u>	<u><u>369,294,438</u></u>	<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>May-2021</i>	<i>May-2020</i>	<i>Dec-2020</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
CAPITALIZATION AND LIABILITIES			
CAPITALIZATION:			
17	Common stock	86,640,157	84,544,903
18	Unappropriated retained earnings	52,417,430	45,515,775
19	Net income	<u>6,296,265</u>	<u>6,682,248</u>
		145,353,852	143,252,147
20	Long-term debt	<u>125,150,923</u>	<u>95,464,323</u>
21		270,504,775	266,824,598
CURRENT LIABILITIES:			
22	Current portion of long-term debt	0	6,500,000
23	Accounts payable	4,525,083	2,101,016
24	Dividends payable	2,451,277	2,347,432
25	Accrued taxes	(20,370)	703,735
26	Accrued interest	1,137,405	1,085,501
27	Other accrued expenses	<u>2,299,113</u>	<u>1,966,498</u>
28		10,392,508	14,704,182
DEFERRED CREDITS:			
29	Customers' advances for construction	10,879,139	9,428,742
30	Contributions in aid of construction	41,460,194	40,037,407
31	Deferred income taxes	44,307,549	40,628,928
32	Deferred regulatory liabilities	25,472,042	25,145,357
33	Deferred employee benefits	4,816,588	4,299,877
34	Other deferred credits	<u>2,144,097</u>	<u>2,842,696</u>
35		<u>129,079,609</u>	<u>122,383,007</u>
36	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>409,976,892</u></u>	<u><u>369,294,438</u></u>
		<u><u>128,114,554</u></u>	<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i> <i>Jun-2021</i> <i>(1)</i>	<i>YTD-Actual</i> <i>Jun-2020</i> <i>(2)</i>	<i>YTD-Actual</i> <i>Dec-2020</i> <i>(3)</i>	
ASSETS				
UTILITY PLANT:				
01	UTILITY PLANT, at original cost	453,522,747	409,731,497	434,962,972
02	Less-reserve for depreciation	<u>(94,377,202)</u>	<u>(87,970,558)</u>	<u>(91,339,847)</u>
03		359,145,545	321,760,939	343,623,125
OTHER PHYSICAL PROPERTY:				
04	Less-reserve for depreciation	<u>729,317</u>	<u>755,117</u>	<u>741,613</u>
		729,317	755,117	741,613
CURRENT ASSETS:				
05	Cash and cash equivalents	5,714	(51,368)	(1,261,786)
06	Accounts receivable, less reserves	4,206,116	4,970,378	5,183,518
07	Unbilled revenues	3,179,266	2,687,273	2,847,422
08	Materials and supplies, at cost	1,033,099	1,058,278	1,009,811
09	Prepaid expenses	1,807,637	1,496,994	1,526,323
10	Restricted cash	<u>0</u>	<u>0</u>	<u>5,000,000</u>
11		10,231,832	10,161,555	14,305,288
OTHER LONG-TERM ASSETS:				
12	Notes receivable	255,481	255,481	255,481
13	Deferred regulatory assets	40,378,097	35,179,563	39,868,086
14	Other long-term assets	<u>8,011,377</u>	<u>7,016,687</u>	<u>6,194,038</u>
15		<u>48,644,955</u>	<u>42,451,731</u>	<u>46,317,605</u>
16	TOTAL ASSETS	<u><u>418,751,649</u></u>	<u><u>375,129,342</u></u>	<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Jun-2021</i>	<i>Jun-2020</i>	<i>Dec-2020</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
CAPITALIZATION AND LIABILITIES			
CAPITALIZATION:			
17	Common stock	87,100,006	84,871,708
18	Unappropriated retained earnings	52,416,920	45,515,609
19	Net income	<u>8,189,510</u>	<u>8,184,117</u>
		147,706,436	143,252,147
20	Long-term debt	<u>126,996,261</u>	<u>96,574,703</u>
21		274,702,697	266,824,598
CURRENT LIABILITIES:			
22	Current portion of long-term debt	0	6,500,000
23	Accounts payable	8,405,530	4,010,175
24	Dividends payable	2,192,710	2,108,622
25	Accrued taxes	(473,280)	739,118
26	Accrued interest	958,312	879,384
27	Other accrued expenses	<u>2,228,466</u>	<u>1,997,954</u>
28		13,311,738	16,235,253
DEFERRED CREDITS:			
29	Customers' advances for construction	10,906,623	9,616,443
30	Contributions in aid of construction	41,453,633	40,037,407
31	Deferred income taxes	45,787,239	41,411,147
32	Deferred regulatory liabilities	25,440,918	25,264,562
33	Deferred employee benefits	4,821,314	4,417,603
34	Other deferred credits	<u>2,327,487</u>	<u>3,000,790</u>
35		<u>130,737,214</u>	<u>123,747,952</u>
36	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>418,751,649</u></u>	<u><u>375,129,342</u></u>
		<u><u>128,114,554</u></u>	<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>	
	<i>Jul-2021</i>	<i>Jul-2020</i>	<i>Dec-2020</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	
ASSETS				
UTILITY PLANT:				
01	UTILITY PLANT, at original cost	454,857,448	410,459,216	434,962,972
02	Less-reserve for depreciation	<u>(95,020,447)</u>	<u>(88,556,259)</u>	<u>(91,339,847)</u>
03		359,837,001	321,902,957	343,623,125
OTHER PHYSICAL PROPERTY:				
04	Less-reserve for depreciation	<u>727,267</u>	<u>752,795</u>	<u>741,613</u>
		727,267	752,795	741,613
CURRENT ASSETS:				
05	Cash and cash equivalents	(2,005,400)	(555,574)	(1,261,786)
06	Accounts receivable, less reserves	4,405,217	4,695,123	5,183,518
07	Unbilled revenues	3,155,299	2,871,791	2,847,422
08	Materials and supplies, at cost	1,284,516	1,006,101	1,009,811
09	Prepaid expenses	1,591,443	1,521,504	1,526,323
10	Restricted cash	<u>0</u>	<u>0</u>	<u>5,000,000</u>
11		8,431,075	9,538,945	14,305,288
OTHER LONG-TERM ASSETS:				
12	Notes receivable	255,481	255,481	255,481
13	Deferred regulatory assets	40,203,279	34,982,898	39,868,086
14	Other long-term assets	<u>8,119,717</u>	<u>7,141,572</u>	<u>6,194,038</u>
15		<u>48,578,477</u>	<u>42,379,951</u>	<u>46,317,605</u>
16	TOTAL ASSETS	<u><u>417,573,820</u></u>	<u><u>374,574,648</u></u>	<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Jul-2021</i>	<i>Jul-2020</i>	<i>Dec-2020</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
CAPITALIZATION AND LIABILITIES			
CAPITALIZATION:			
17	Common stock	87,270,408	84,912,823
18	Unappropriated retained earnings	52,416,920	45,515,609
19	Net income	<u>9,810,089</u>	<u>9,787,067</u>
		149,497,417	143,252,147
20	Long-term debt	<u>128,375,631</u>	<u>97,829,529</u>
21		277,873,048	266,824,598
CURRENT LIABILITIES:			
22	Current portion of long-term debt	0	6,500,000
23	Accounts payable	4,974,727	3,298,307
24	Dividends payable	0	0
25	Accrued taxes	8,284	190,483
26	Accrued interest	1,308,491	749,117
27	Other accrued expenses	<u>2,305,154</u>	<u>1,944,665</u>
28		8,596,656	12,682,572
DEFERRED CREDITS:			
29	Customers' advances for construction	11,329,505	9,753,185
30	Contributions in aid of construction	41,458,033	40,037,407
31	Deferred income taxes	45,791,839	41,434,969
32	Deferred regulatory liabilities	25,403,046	25,227,490
33	Deferred employee benefits	4,824,884	4,423,225
34	Other deferred credits	<u>2,296,809</u>	<u>2,970,772</u>
35		<u>131,104,116</u>	<u>123,847,048</u>
36	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>417,573,820</u></u>	<u><u>374,574,648</u></u>
		<u><u>128,114,554</u></u>	<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i> <i>Aug-2021</i> <i>(1)</i>	<i>YTD-Actual</i> <i>Aug-2020</i> <i>(2)</i>	<i>YTD-Actual</i> <i>Dec-2020</i> <i>(3)</i>	
ASSETS				
UTILITY PLANT:				
01	UTILITY PLANT, at original cost	457,678,845	413,134,532	434,962,972
02	Less-reserve for depreciation	<u>(95,619,522)</u>	<u>(89,183,097)</u>	<u>(91,339,847)</u>
03		362,059,323	323,951,435	343,623,125
OTHER PHYSICAL PROPERTY:				
04	Less-reserve for depreciation	<u>725,218</u>	<u>750,473</u>	<u>741,613</u>
		725,218	750,473	741,613
CURRENT ASSETS:				
05	Cash and cash equivalents	(209,762)	(1,188,311)	(1,261,786)
06	Accounts receivable, less reserves	4,427,807	5,046,475	5,183,518
07	Unbilled revenues	2,805,327	2,769,326	2,847,422
08	Materials and supplies, at cost	1,430,676	1,086,590	1,009,811
09	Prepaid expenses	1,535,394	1,473,739	1,526,323
10	Restricted cash	<u>0</u>	<u>0</u>	<u>5,000,000</u>
11		9,989,442	9,187,819	14,305,288
OTHER LONG-TERM ASSETS:				
12	Notes receivable	255,481	255,374	255,481
13	Deferred regulatory assets	39,912,800	34,769,625	39,868,086
14	Other long-term assets	<u>8,221,907</u>	<u>7,208,428</u>	<u>6,194,038</u>
15		<u>48,390,188</u>	<u>42,233,427</u>	<u>46,317,605</u>
16	TOTAL ASSETS	<u><u>421,164,171</u></u>	<u><u>376,123,154</u></u>	<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Aug-2021</i>	<i>Aug-2020</i>	<i>Dec-2020</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
CAPITALIZATION AND LIABILITIES			
CAPITALIZATION:			
17	Common stock	87,358,927	84,966,913
18	Unappropriated retained earnings	49,962,926	43,166,555
19	Net income	<u>11,357,956</u>	<u>11,201,314</u>
		148,679,809	143,252,147
20	Long-term debt	<u>131,046,809</u>	<u>97,366,498</u>
21		279,726,618	266,824,598
CURRENT LIABILITIES:			
22	Current portion of long-term debt	0	6,500,000
23	Accounts payable	4,113,608	2,821,981
24	Dividends payable	2,453,994	2,349,054
25	Accrued taxes	171,483	703,519
26	Accrued interest	1,203,828	1,071,847
27	Other accrued expenses	<u>2,421,555</u>	<u>2,026,918</u>
28		10,364,468	15,473,319
DEFERRED CREDITS:			
29	Customers' advances for construction	11,303,597	9,790,854
30	Contributions in aid of construction	41,458,033	40,116,877
31	Deferred income taxes	45,853,673	41,484,997
32	Deferred regulatory liabilities	25,365,174	25,190,418
33	Deferred employee benefits	4,828,455	4,427,700
34	Other deferred credits	<u>2,264,153</u>	<u>2,937,709</u>
35		<u>131,073,085</u>	<u>123,948,555</u>
36	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>421,164,171</u></u>	<u><u>376,123,154</u></u>
		<u><u>404,987,631</u></u>	

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Sep-2021</i>	<i>Sep-2020</i>	<i>Dec-2020</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
ASSETS			
UTILITY PLANT:			
01	UTILITY PLANT, at original cost	463,686,190	420,703,766
02	Less-reserve for depreciation	<u>(96,122,897)</u>	<u>(90,217,457)</u>
03		367,563,293	330,486,309
			343,623,125
OTHER PHYSICAL PROPERTY:			
04	Less-reserve for depreciation	<u>723,168</u>	<u>748,150</u>
		723,168	741,613
		748,150	741,613
CURRENT ASSETS:			
05	Cash and cash equivalents	(1,276,187)	10,901,358
06	Accounts receivable, less reserves	3,934,942	5,192,460
07	Unbilled revenues	3,046,921	2,800,469
08	Materials and supplies, at cost	1,379,402	1,158,186
09	Prepaid expenses	1,789,567	1,679,304
10	Restricted cash	<u>0</u>	<u>0</u>
11		8,874,645	21,731,777
			14,305,288
OTHER LONG-TERM ASSETS:			
12	Notes receivable	255,481	255,481
13	Deferred regulatory assets	40,736,740	35,619,158
14	Other long-term assets	<u>8,927,770</u>	<u>7,875,762</u>
15		49,919,991	43,750,401
16	TOTAL ASSETS	<u><u>427,081,097</u></u>	<u><u>396,716,637</u></u>
			<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Sep-2021</i>	<i>Sep-2020</i>	<i>Dec-2020</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
CAPITALIZATION AND LIABILITIES			
CAPITALIZATION:			
17	Common stock	87,714,552	85,374,773
18	Unappropriated retained earnings	49,962,744	43,165,449
19	Net income	<u>12,983,058</u>	<u>12,887,525</u>
		150,660,354	143,252,147
20	Long-term debt	<u>132,196,602</u>	<u>116,828,710</u>
21		282,856,956	266,824,598
CURRENT LIABILITIES:			
22	Current portion of long-term debt	0	0
23	Accounts payable	6,222,629	5,315,889
24	Dividends payable	2,202,595	2,191,863
25	Accrued taxes	158,471	(547,972)
26	Accrued interest	1,067,651	958,986
27	Other accrued expenses	<u>2,307,139</u>	<u>2,129,713</u>
28		11,958,485	10,048,479
DEFERRED CREDITS:			
29	Customers' advances for construction	11,357,435	10,326,167
30	Contributions in aid of construction	41,458,033	41,307,361
31	Deferred income taxes	46,922,062	43,537,937
32	Deferred regulatory liabilities	25,490,716	25,418,480
33	Deferred employee benefits	4,834,375	4,793,148
34	Other deferred credits	<u>2,203,035</u>	<u>2,731,461</u>
35		<u>132,265,656</u>	<u>128,114,554</u>
36	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>427,081,097</u></u>	<u><u>396,716,637</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i> <i>Oct-2021</i> <i>(1)</i>	<i>YTD-Actual</i> <i>Oct-2020</i> <i>(2)</i>	<i>YTD-Actual</i> <i>Dec-2020</i> <i>(3)</i>	
ASSETS				
UTILITY PLANT:				
01	UTILITY PLANT, at original cost	463,902,302	421,705,049	434,962,972
02	Less-reserve for depreciation	<u>(96,634,604)</u>	<u>(90,865,001)</u>	<u>(91,339,847)</u>
03		367,267,698	330,840,048	343,623,125
OTHER PHYSICAL PROPERTY:				
04	Less-reserve for depreciation	<u>721,119</u>	<u>745,828</u>	<u>741,613</u>
		721,119	745,828	741,613
CURRENT ASSETS:				
05	Cash and cash equivalents	(621,723)	8,977,672	(1,261,786)
06	Accounts receivable, less reserves	4,324,938	4,982,826	5,183,518
07	Unbilled revenues	3,073,791	2,995,168	2,847,422
08	Materials and supplies, at cost	1,594,412	1,131,849	1,009,811
09	Prepaid expenses	1,589,914	1,679,279	1,526,323
10	Restricted cash	<u>0</u>	<u>0</u>	<u>5,000,000</u>
11		9,961,332	19,766,794	14,305,288
OTHER LONG-TERM ASSETS:				
12	Notes receivable	255,481	255,481	255,481
13	Deferred regulatory assets	40,713,499	35,460,570	39,868,086
14	Other long-term assets	<u>8,973,169</u>	<u>7,963,142</u>	<u>6,194,038</u>
15		<u>49,942,149</u>	<u>43,679,193</u>	<u>46,317,605</u>
16	TOTAL ASSETS	<u><u>427,892,298</u></u>	<u><u>395,031,863</u></u>	<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Oct-2021</i>	<i>Oct-2020</i>	<i>Dec-2020</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
CAPITALIZATION AND LIABILITIES			
CAPITALIZATION:			
17	Common stock	87,808,010	85,416,628
18	Unappropriated retained earnings	49,962,744	43,165,449
19	Net income	<u>14,650,025</u>	<u>14,420,560</u>
		152,420,779	143,002,637
20	Long-term debt	<u>134,271,957</u>	<u>116,843,391</u>
21		286,692,736	266,824,598
			143,252,147
			123,572,451
CURRENT LIABILITIES:			
22	Current portion of long-term debt	0	0
23	Accounts payable	4,270,989	5,019,420
24	Dividends payable	0	0
25	Accrued taxes	387,280	244,904
26	Accrued interest	1,018,050	1,018,815
27	Other accrued expenses	<u>2,423,738</u>	<u>2,058,946</u>
28		8,100,057	8,342,085
			10,048,479
DEFERRED CREDITS:			
29	Customers' advances for construction	12,087,535	10,576,297
30	Contributions in aid of construction	41,620,698	41,171,977
31	Deferred income taxes	46,951,457	42,162,818
32	Deferred regulatory liabilities	25,452,844	25,417,792
33	Deferred employee benefits	4,814,614	4,625,734
34	Other deferred credits	<u>2,172,357</u>	<u>2,889,132</u>
35		133,099,505	126,843,750
36	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>427,892,298</u></u>	<u><u>395,031,863</u></u>
			<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i> <i>Nov-2021</i> <i>(1)</i>	<i>YTD-Actual</i> <i>Nov-2020</i> <i>(2)</i>	<i>YTD-Actual</i> <i>Dec-2020</i> <i>(3)</i>	
ASSETS				
UTILITY PLANT:				
01	UTILITY PLANT, at original cost	465,915,989	425,326,081	434,962,972
02	Less-reserve for depreciation	<u>(97,277,404)</u>	<u>(91,337,891)</u>	<u>(91,339,847)</u>
03		368,638,585	333,988,190	343,623,125
OTHER PHYSICAL PROPERTY:				
04	Less-reserve for depreciation	<u>719,070</u>	<u>743,505</u>	<u>741,613</u>
		719,070	743,505	741,613
CURRENT ASSETS:				
05	Cash and cash equivalents	(1,213,097)	7,014,386	(1,261,786)
06	Accounts receivable, less reserves	4,558,186	5,003,209	5,183,518
07	Unbilled revenues	2,933,724	3,007,668	2,847,422
08	Materials and supplies, at cost	1,656,290	948,270	1,009,811
09	Prepaid expenses	1,374,075	1,473,838	1,526,323
10	Restricted cash	<u>0</u>	<u>0</u>	<u>5,000,000</u>
11		9,309,178	17,447,371	14,305,288
OTHER LONG-TERM ASSETS:				
12	Notes receivable	255,481	255,481	255,481
13	Deferred regulatory assets	40,550,389	35,190,186	39,868,086
14	Other long-term assets	<u>9,131,431</u>	<u>8,092,280</u>	<u>6,194,038</u>
15		<u>49,937,301</u>	<u>43,537,947</u>	<u>46,317,605</u>
16	TOTAL ASSETS	<u><u>428,604,134</u></u>	<u><u>395,717,013</u></u>	<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Nov-2021</i>	<i>Nov-2020</i>	<i>Dec-2020</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
CAPITALIZATION AND LIABILITIES			
CAPITALIZATION:			
17	Common stock	87,875,476	85,513,367
18	Unappropriated retained earnings	47,408,445	40,719,535
19	Net income	<u>15,955,435</u>	<u>15,461,002</u>
		151,239,356	143,252,147
20	Long-term debt	<u>133,437,894</u>	<u>116,858,073</u>
21		284,677,250	266,824,598
CURRENT LIABILITIES:			
22	Current portion of long-term debt	0	0
23	Accounts payable	3,578,960	4,084,326
24	Dividends payable	2,554,298	2,191,863
25	Accrued taxes	592,519	(547,972)
26	Accrued interest	1,137,261	958,986
27	Other accrued expenses	<u>2,590,370</u>	<u>2,129,713</u>
28		10,453,408	10,048,479
DEFERRED CREDITS:			
29	Customers' advances for construction	12,552,985	10,326,167
30	Contributions in aid of construction	41,620,698	41,307,361
31	Deferred income taxes	46,951,055	43,537,937
32	Deferred regulatory liabilities	25,414,972	25,418,480
33	Deferred employee benefits	4,793,095	4,793,148
34	Other deferred credits	<u>2,140,671</u>	<u>2,731,461</u>
35		<u>133,473,476</u>	<u>126,812,372</u>
36	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>428,604,134</u></u>	<u><u>395,717,013</u></u>
		<u><u>404,987,631</u></u>	

The York Water Company
Balance Sheet

	<i>YTD-Actual</i> <i>Dec-2021</i> <i>(1)</i>	<i>YTD-Actual</i> <i>Dec-2020</i> <i>(2)</i>
ASSETS		
UTILITY PLANT:		
01 UTILITY PLANT, at original cost	482,113,116	434,962,972
02 Less-reserve for depreciation	<u>(99,203,831)</u>	<u>(91,339,847)</u>
03	382,909,285	343,623,125
OTHER PHYSICAL PROPERTY:		
04 Less-reserve for depreciation	<u>717,020</u>	<u>741,613</u>
	717,020	741,613
CURRENT ASSETS:		
05 Cash and cash equivalents	(1,745,250)	(1,261,786)
06 Accounts receivable, less reserves	4,633,128	5,183,518
07 Unbilled revenues	2,784,480	2,847,422
08 Materials and supplies, at cost	1,916,729	1,009,811
09 Prepaid expenses	1,031,862	1,526,323
10 Restricted cash	<u>0</u>	<u>5,000,000</u>
11	8,620,949	14,305,288
OTHER LONG-TERM ASSETS:		
12 Notes receivable	255,481	255,481
13 Deferred regulatory assets	33,409,795	39,868,086
14 Other long-term assets	<u>18,474,350</u>	<u>6,194,038</u>
15	<u>52,139,626</u>	<u>46,317,605</u>
16 TOTAL ASSETS	<u><u>444,386,880</u></u>	<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

		<i>YTD-Actual</i>	<i>YTD-Actual</i>
		<i>Dec-2021</i>	<i>Dec-2020</i>
		<i>(1)</i>	<i>(2)</i>
CAPITALIZATION AND LIABILITIES			
CAPITALIZATION:			
17	Common stock	88,229,701	85,935,349
18	Unappropriated retained earnings	47,408,307	40,719,086
19	Net income	<u>16,983,810</u>	<u>16,597,712</u>
		152,621,818	143,252,147
20	Long-term debt	<u>138,868,914</u>	<u>123,572,451</u>
21		291,490,732	266,824,598
CURRENT LIABILITIES:			
22	Current portion of long-term debt	7,500,000	0
23	Accounts payable	5,009,882	5,315,889
24	Dividends payable	2,293,169	2,191,863
25	Accrued taxes	(700,668)	(547,972)
26	Accrued interest	958,809	958,986
27	Other accrued expenses	<u>2,429,190</u>	<u>2,129,713</u>
28		17,490,382	10,048,479
DEFERRED CREDITS:			
29	Customers' advances for construction	12,820,161	10,326,167
30	Contributions in aid of construction	41,876,180	41,307,361
31	Deferred income taxes	49,589,885	43,537,937
32	Deferred regulatory liabilities	24,504,171	25,418,480
33	Deferred employee benefits	4,529,689	4,793,148
34	Other deferred credits	<u>2,085,680</u>	<u>2,731,461</u>
35		<u>135,405,766</u>	<u>128,114,554</u>
36	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>444,386,880</u></u>	<u><u>404,987,631</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Jan-2022</i>	<i>Jan-2021</i>	<i>Dec-2021</i>
	<i>(1)</i>	<i>(2)</i>	<i>(2)</i>
ASSETS			
UTILITY PLANT:			
01	UTILITY PLANT, at original cost	483,061,267	435,936,867
02	Less-reserve for depreciation	<u>(99,995,627)</u>	<u>(92,048,953)</u>
03		383,065,640	382,909,285
OTHER PHYSICAL PROPERTY:			
04	Less-reserve for depreciation	<u>715,085</u>	<u>739,564</u>
		715,085	717,020
CURRENT ASSETS:			
05	Cash and cash equivalents	(626,682)	(122,673)
06	Accounts receivable, less reserves	4,668,400	4,720,359
07	Unbilled revenues	2,941,742	3,123,863
08	Materials and supplies, at cost	1,834,403	1,014,932
09	Prepaid expenses	1,372,557	1,761,144
10	Restricted cash	<u>0</u>	<u>5,000,000</u>
11		10,190,420	15,497,625
OTHER LONG-TERM ASSETS:			
12	Notes receivable	255,481	255,481
13	Deferred regulatory assets	33,106,939	39,697,106
14	Other long-term assets	<u>18,584,847</u>	<u>6,274,039</u>
15		<u>51,947,267</u>	<u>46,226,626</u>
16	TOTAL ASSETS	<u><u>445,918,412</u></u>	<u><u>406,351,729</u></u>
			<u><u>444,386,880</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Jan-2022</i>	<i>Jan-2021</i>	<i>Dec-2021</i>
	<i>(1)</i>	<i>(2)</i>	<i>(2)</i>
CAPITALIZATION AND LIABILITIES			
CAPITALIZATION:			
17	Common stock	88,287,985	85,997,597
18	Unappropriated retained earnings	61,836,219	54,868,987
19	Net income	978,780	1,156,995
		<u>151,102,984</u>	<u>142,023,579</u>
20	Long-term debt	<u>141,967,853</u>	<u>125,762,685</u>
21		293,070,837	291,490,732
CURRENT LIABILITIES:			
22	Current portion of long-term debt	7,500,000	0
23	Accounts payable	4,166,215	4,093,620
24	Dividends payable	2,555,898	2,447,811
25	Accrued taxes	(285,036)	49,943
26	Accrued interest	854,310	1,308,458
27	Other accrued expenses	2,580,633	2,311,071
28		<u>17,372,020</u>	<u>10,210,903</u>
DEFERRED CREDITS:			
29	Customers' advances for construction	12,992,346	10,515,603
30	Contributions in aid of construction	41,876,180	41,455,794
31	Deferred income taxes	49,548,199	43,506,159
32	Deferred regulatory liabilities	24,466,891	25,380,608
33	Deferred employee benefits	4,540,899	4,799,183
34	Other deferred credits	2,051,040	2,697,215
35		<u>135,475,555</u>	<u>128,354,562</u>
36	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>445,918,412</u></u>	<u><u>406,351,729</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Feb-2022</i>	<i>Feb-2021</i>	<i>Dec-2021</i>
	<i>(1)</i>	<i>(2)</i>	<i>(2)</i>
ASSETS			
UTILITY PLANT:			
01	UTILITY PLANT, at original cost	485,149,197	437,906,474
02	Less-reserve for depreciation	<u>(100,237,024)</u>	<u>(92,621,772)</u>
03		384,912,173	345,284,702
			382,909,285
OTHER PHYSICAL PROPERTY:			
04	Less-reserve for depreciation	<u>718,525</u>	<u>737,514</u>
		718,525	717,020
			717,020
CURRENT ASSETS:			
05	Cash and cash equivalents	(1,383,149)	(1,106,573)
06	Accounts receivable, less reserves	5,077,707	5,150,016
07	Unbilled revenues	2,813,672	2,586,153
08	Materials and supplies, at cost	2,090,995	1,049,185
09	Prepaid expenses	<u>1,320,441</u>	<u>1,806,655</u>
10		9,919,666	9,485,436
			8,620,949
OTHER LONG-TERM ASSETS:			
11	Notes receivable	255,481	255,481
12	Deferred regulatory assets	32,823,024	39,426,312
13	Other long-term assets	<u>18,718,866</u>	<u>6,389,563</u>
14		51,797,371	46,071,356
15	TOTAL ASSETS	<u><u>447,347,735</u></u>	<u><u>401,579,008</u></u>
			<u><u>444,386,880</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Feb-2022</i>	<i>Feb-2021</i>	<i>Dec-2021</i>
	<i>(1)</i>	<i>(2)</i>	<i>(2)</i>
CAPITALIZATION AND LIABILITIES			
CAPITALIZATION:			
16	Common stock	88,360,972	86,072,511
17	Unappropriated retained earnings	61,835,957	54,868,708
18	Net income	<u>2,610,737</u>	<u>2,172,691</u>
		152,807,666	143,113,910
19	Long-term debt	<u>141,217,734</u>	<u>120,548,433</u>
20		294,025,400	263,662,343
			152,621,818
			<u>138,868,914</u>
			291,490,732
CURRENT LIABILITIES:			
21	Current portion of long-term debt	7,500,000	0
22	Accounts payable	4,670,679	3,511,368
23	Dividends payable	2,556,160	2,448,090
24	Accrued taxes	(781,206)	131,485
25	Accrued interest	1,205,038	1,203,884
26	Other accrued expenses	<u>2,657,646</u>	<u>2,368,418</u>
27		17,808,317	9,663,245
			7,500,000
			5,009,882
			2,293,169
			(700,668)
			958,809
			<u>2,429,190</u>
			17,490,382
DEFERRED CREDITS:			
28	Customers' advances for construction	12,990,471	10,478,421
29	Contributions in aid of construction	41,876,180	41,455,794
30	Deferred income taxes	49,647,572	43,504,888
31	Deferred regulatory liabilities	24,429,610	25,342,736
32	Deferred employee benefits	4,547,652	4,802,753
33	Other deferred credits	<u>2,022,533</u>	<u>2,668,828</u>
34		<u>135,514,018</u>	<u>128,253,420</u>
35	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>447,347,735</u></u>	<u><u>401,579,008</u></u>
			<u><u>135,405,766</u></u>
			<u><u>444,386,880</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i> <i>Mar-2022</i> <i>(1)</i>	<i>YTD-Actual</i> <i>Mar-2021</i> <i>(2)</i>	<i>YTD-Actual</i> <i>Dec-2021</i> <i>(2)</i>	
ASSETS				
UTILITY PLANT:				
01	UTILITY PLANT, at original cost	490,879,935	443,556,671	482,113,116
02	Less-reserve for depreciation	<u>(100,999,853)</u>	<u>(93,008,438)</u>	<u>(99,203,831)</u>
03		389,880,082	350,548,233	382,909,285
OTHER PHYSICAL PROPERTY:				
04	Less-reserve for depreciation	<u>716,591</u>	<u>735,465</u>	<u>717,020</u>
		716,591	735,465	717,020
CURRENT ASSETS:				
05	Cash and cash equivalents	(591,907)	54,663	(1,745,250)
06	Accounts receivable, less reserves	4,433,670	4,015,787	4,633,128
07	Unbilled revenues	3,044,206	2,876,284	2,784,480
08	Materials and supplies, at cost	2,106,752	1,020,525	1,916,729
09	Prepaid expenses	<u>1,513,362</u>	<u>1,888,004</u>	<u>1,031,862</u>
10		10,506,083	9,855,263	8,620,949
OTHER LONG-TERM ASSETS:				
11	Notes receivable	255,481	255,481	255,481
12	Deferred regulatory assets	33,395,373	39,496,587	33,409,795
13	Other long-term assets	<u>19,800,564</u>	<u>7,138,998</u>	<u>18,474,350</u>
14		<u>53,451,418</u>	<u>46,891,066</u>	<u>52,139,626</u>
15	TOTAL ASSETS	<u><u>454,554,174</u></u>	<u><u>408,030,027</u></u>	<u><u>444,386,880</u></u>

The York Water Company
Balance Sheet

	<i>YTD-Actual</i>	<i>YTD-Actual</i>	<i>YTD-Actual</i>
	<i>Mar-2022</i>	<i>Mar-2021</i>	<i>Dec-2021</i>
	<i>(1)</i>	<i>(2)</i>	<i>(2)</i>
CAPITALIZATION AND LIABILITIES			
CAPITALIZATION:			
16	Common stock	88,724,676	86,436,013
17	Unappropriated retained earnings	61,835,957	54,868,707
18	Net income	<u>3,859,170</u>	<u>3,705,215</u>
		154,419,803	145,009,935
19	Long-term debt	<u>143,999,290</u>	<u>122,086,614</u>
20		298,419,093	291,490,732
CURRENT LIABILITIES:			
21	Current portion of long-term debt	7,500,000	0
22	Accounts payable	7,030,388	6,665,842
23	Dividends payable	2,298,482	2,192,258
24	Accrued taxes	(607,428)	(301,258)
25	Accrued interest	1,070,735	1,067,875
26	Other accrued expenses	<u>2,358,945</u>	<u>2,192,925</u>
27		19,651,122	11,817,642
DEFERRED CREDITS:			
28	Customers' advances for construction	13,161,163	10,827,854
29	Contributions in aid of construction	41,873,897	41,460,194
30	Deferred income taxes	51,132,954	44,261,337
31	Deferred regulatory liabilities	24,258,803	25,547,786
32	Deferred employee benefits	4,556,880	4,809,448
33	Other deferred credits	<u>1,500,262</u>	<u>2,209,217</u>
34		<u>136,483,959</u>	<u>129,115,836</u>
35	TOTAL CAPITALIZATION AND LIABILITIES	<u><u>454,554,174</u></u>	<u><u>408,030,027</u></u>
		<u><u>444,386,880</u></u>	

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>	
	<i>Jan-2021</i>	<i>Jan-2020</i>	<i>Variance</i>	<i>Jan-2021</i>	<i>Variance</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
OPERATING REVENUES					
01 Residential	2,889,223	2,713,136	6.5%	2,730,142	5.8%
02 Commercial	793,350	816,536	-2.8%	817,334	-2.9%
03 Industrial	306,470	316,816	-3.3%	317,131	-3.4%
04 Fire Protection and Other	382,870	339,508	12.8%	366,503	4.5%
05 Wastewater	185,591	160,245	15.8%	179,300	3.5%
06 Revenue Offset - Tax Rate Change	0	(763)	-100.0%	0	N/A
07	<u>4,557,504</u>	<u>4,345,478</u>	4.9%	<u>4,410,410</u>	3.3%
OPERATING EXPENSES					
SOURCE OF SUPPLY					
08 Salaries and Wages - Operations	10,113	11,956	-15.4%	12,140	-16.7%
09 Salaries and Wages - Maintenance	16,158	20,350	-20.6%	20,661	-21.8%
10 Purchased Power	51,649	54,739	-5.6%	50,243	2.8%
11 Fuel	1,418	1,423	-0.4%	1,423	-0.4%
12 Misc. Expenses - Operations	9,226	32,960	-72.0%	9,287	-0.7%
13 Misc. Expenses - Maintenance	<u>19,397</u>	<u>21,781</u>	-10.9%	<u>12,710</u>	52.6%
14	107,961	143,209	-24.6%	106,464	1.4%
WATER TREATMENT					
15 Salaries and Wages - Operations	71,525	77,968	-8.3%	83,675	-14.5%
16 Salaries and Wages - Maintenance	13,807	13,197	4.6%	13,399	3.0%
17 Chemicals	35,189	39,021	-9.8%	39,273	-10.4%
18 Misc. Expenses - Operations	43,902	33,277	31.9%	51,545	-14.8%
19 Misc. Expenses - Maintenance	<u>37,572</u>	<u>12,605</u>	198.1%	<u>14,461</u>	159.8%
20	201,995	176,068	14.7%	202,353	-0.2%
TRANSMISSION AND DISTRIBUTION					
21 Salaries and Wages - Operations	133,542	145,092	-8.0%	159,215	-16.1%
22 Salaries and Wages - Maintenance	71,148	76,568	-7.1%	75,225	-5.4%
23 Purchased Power	38,150	41,281	-7.6%	37,891	0.7%
24 Misc. Expenses - Operations	38,788	37,418	3.7%	38,089	1.8%
25 Misc. Expenses - Maintenance	<u>130,531</u>	<u>114,504</u>	14.0%	<u>122,469</u>	6.6%
26	412,159	414,863	-0.7%	432,889	-4.8%

The York Water Company
Income Statement

	<i>PTD-Actual</i>			<i>PTD Budget</i>		
	<i>Jan-2021</i>	<i>Jan-2020</i>	<i>Variance</i>	<i>Jan-2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	
WASTEWATER COLLECTION & TREATMENT						
27	Salaries and Wages - Operations	20,707	20,482	1.1%	25,793	-19.7%
28	Salaries and Wages - Maintenance	792	617	28.4%	617	28.4%
29	Purchased Power	5,891	2,646	122.6%	2,429	142.5%
30	Misc. Expenses - Operations	108,098	91,074	18.7%	98,942	9.3%
31	Misc. Expenses - Maintenance	4,621	6,587	-29.8%	11,133	-58.5%
32		<u>140,109</u>	<u>121,406</u>	15.4%	<u>138,914</u>	0.9%
CUSTOMERS ACCOUNTS						
33	Salaries and Wages - Operations	80,002	88,468	-9.6%	90,266	-11.4%
34	Misc. Expenses - Operations	88,909	62,399	42.5%	64,747	37.3%
35		<u>168,911</u>	<u>150,867</u>	12.0%	<u>155,013</u>	9.0%
ADMINISTRATIVE AND GENERAL						
36	Salaries and Wages - Operations	180,082	208,084	-13.5%	235,547	-23.5%
37	Salaries and Wages - Maintenance	2,300	1,038	121.6%	1,039	121.4%
38	Pension and 401K	64,696	65,686	-1.5%	71,070	-9.0%
39	Health Insurance	121,965	126,147	-3.3%	121,120	0.7%
40	Contractual Services	29,834	21,317	40.0%	25,532	16.8%
41	General Insurance	84,185	74,730	12.7%	81,359	3.5%
42	Rate Case Expense	8,663	8,663	0.0%	8,663	0.0%
43	Bad Debt Expense	33,750	25,417	32.8%	33,750	0.0%
44	Shareholder Expense	21,560	16,761	28.6%	20,417	5.6%
45	Misc. Expenses - Operations	114,088	103,760	10.0%	103,125	10.6%
46	Misc. Expenses - Maintenance	23,918	17,362	37.8%	18,273	30.9%
47	Admin and General Exp. Capitalized	(62,093)	(50,162)	23.8%	(51,594)	20.3%
48	Pension Service Costs	78,161	70,744	10.5%	78,161	0.0%
49		<u>701,109</u>	<u>689,547</u>	1.7%	<u>746,462</u>	-6.1%
50	DEPRECIATION/AMORTIZATION	724,571	674,509	7.4%	717,584	1.0%
51	OTHER TAXES	111,590	117,422	-5.0%	125,878	-11.4%
52	TOTAL OPERATING EXPENSES	<u>2,568,405</u>	<u>2,487,891</u>	3.2%	<u>2,625,557</u>	-2.2%
53	OPERATING INCOME	<u>1,989,099</u>	<u>1,857,587</u>	7.1%	<u>1,784,853</u>	11.4%

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		
	<i>Jan-2021</i>	<i>Jan-2020</i>	<i>Variance</i>	<i>Jan-2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	
INTEREST EXP & INCOME DEDUCTIONS						
54	Interest on Debt	406,431	393,027	3.4%	397,750	2.2%
55	Interest Capitalized	(89,183)	(36,250)	146.0%	(50,419)	76.9%
56	Other Pension Costs	113,506	120,923	-6.1%	113,506	0.0%
57	Supplemental Retirement Expense	24,690	23,087	6.9%	33,309	-25.9%
58	Contributions	100	3,100	-96.8%	3,100	-96.8%
59	Other Income and Deductions	(2,899)	1,622	-278.7%	1,495	-293.9%
60		<u>452,645</u>	<u>505,509</u>	<u>-10.5%</u>	<u>498,741</u>	<u>-9.2%</u>
61	INCOME BEFORE TAXES	1,536,454	1,352,078	13.6%	1,286,112	19.5%
62	FEDERAL AND STATE INCOME TAXES	<u>379,459</u>	<u>344,918</u>	<u>10.0%</u>	<u>328,088</u>	<u>15.7%</u>
63	NET INCOME	<u><u>1,156,995</u></u>	<u><u>1,007,160</u></u>	<u><u>14.9%</u></u>	<u><u>958,024</u></u>	<u><u>20.8%</u></u>
64	EARNINGS PER SHARE	0.089	0.077	15.6%	0.073	21.9%
65	DIVIDENDS PER SHARE	0.0624	0.0600	4.0%	0.0624	0.0%
WASTEWATER						
66	OPERATING REVENUES	185,591	160,245	15.8%	179,300	3.5%
EXPENSES						
67	Salaries and Wages	21,499	21,099	1.9%	26,410	-18.6%
68	Operations and Maintenance	118,610	100,307	18.2%	112,504	5.4%
69	General and Other	1,719	1,302	32.0%	1,827	-5.9%
70	Allocation from Water	44,156	38,697	14.1%	40,574	8.8%
71	Depreciation	18,700	12,596	48.5%	18,880	-1.0%
72	Interest Capitalized	(21,252)	(2,772)	666.7%	(12,225)	73.8%
73	Other Income and Deductions	929	986	-5.8%	930	-0.1%
74	Federal and State Income Taxes	(429)	(8,418)	94.9%	(3,686)	88.4%
75		<u>183,932</u>	<u>163,797</u>	<u>12.3%</u>	<u>185,214</u>	<u>-0.7%</u>
76	WASTEWATER NET INCOME	<u><u>1,659</u></u>	<u><u>(3,552)</u></u>	<u><u>146.7%</u></u>	<u><u>(5,914)</u></u>	<u><u>128.1%</u></u>

The York Water Company
Income Statement

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>	
	<i>Feb-2021</i>	<i>Feb-2020</i>	<i>Variance</i>	<i>Feb-2021</i>	<i>Variance</i>	<i>Feb-2021</i>	<i>Feb-2020</i>	<i>Variance</i>	<i>Feb-2021</i>	<i>Variance</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>
OPERATING REVENUES										
01 Residential	2,409,722	2,574,106	-6.4%	2,590,299	-7.0%	5,298,945	5,287,242	0.2%	5,320,441	-0.4%
02 Commercial	736,621	816,014	-9.7%	816,810	-9.8%	1,529,971	1,632,550	-6.3%	1,634,144	-6.4%
03 Industrial	289,509	288,179	0.5%	288,466	0.4%	595,979	604,995	-1.5%	605,597	-1.6%
04 Fire Protection and Other	329,703	313,904	5.0%	341,293	-3.4%	712,573	653,412	9.1%	707,796	0.7%
05 Wastewater	173,097	161,163	7.4%	180,240	-4.0%	358,688	321,408	11.6%	359,540	-0.2%
06 Revenue Offset - Tax Rate Change	0	0	N/A	0	N/A	0	(763)	-100.0%	0	N/A
07	<u>3,938,652</u>	<u>4,153,366</u>	<u>-5.2%</u>	<u>4,217,108</u>	<u>-6.6%</u>	<u>8,496,156</u>	<u>8,498,844</u>	<u>0.0%</u>	<u>8,627,518</u>	<u>-1.5%</u>
OPERATING EXPENSES										
SOURCE OF SUPPLY										
08 Salaries and Wages - Operations	11,078	10,184	8.8%	10,340	7.1%	21,191	22,140	-4.3%	22,480	-5.7%
09 Salaries and Wages - Maintenance	19,374	14,693	31.9%	14,917	29.9%	35,532	35,043	1.4%	35,578	-0.1%
10 Purchased Power	46,981	55,276	-15.0%	50,736	-7.4%	98,630	110,015	-10.3%	100,979	-2.3%
11 Fuel	1,691	1,062	59.2%	1,062	59.2%	3,109	2,485	25.1%	2,485	25.1%
12 Misc. Expenses - Operations	9,934	12,594	-21.1%	8,605	15.4%	19,160	45,554	-57.9%	17,892	7.1%
13 Misc. Expenses - Maintenance	<u>17,318</u>	<u>13,847</u>	<u>25.1%</u>	<u>15,624</u>	<u>10.8%</u>	<u>36,715</u>	<u>35,628</u>	<u>3.1%</u>	<u>28,334</u>	<u>29.6%</u>
14	106,376	107,656	-1.2%	101,284	5.0%	214,337	250,865	-14.6%	207,748	3.2%
WATER TREATMENT										
15 Salaries and Wages - Operations	66,679	66,513	0.2%	72,111	-7.5%	138,204	144,481	-4.3%	155,786	-11.3%
16 Salaries and Wages - Maintenance	13,055	10,218	27.8%	10,375	25.8%	26,862	23,415	14.7%	23,774	13.0%
17 Chemicals	30,156	32,398	-6.9%	32,607	-7.5%	65,345	71,419	-8.5%	71,880	-9.1%
18 Misc. Expenses - Operations	48,043	48,371	-0.7%	61,214	-21.5%	91,945	81,648	12.6%	112,759	-18.5%
19 Misc. Expenses - Maintenance	<u>25,278</u>	<u>20,510</u>	<u>23.2%</u>	<u>20,879</u>	<u>21.1%</u>	<u>62,850</u>	<u>33,115</u>	<u>89.8%</u>	<u>35,340</u>	<u>77.8%</u>
20	183,211	178,010	2.9%	197,186	-7.1%	385,206	354,078	8.8%	399,539	-3.6%
TRANSMISSION AND DISTRIBUTION										
21 Salaries and Wages - Operations	126,525	120,785	4.8%	134,717	-6.1%	260,067	265,877	-2.2%	293,932	-11.5%
22 Salaries and Wages - Maintenance	70,772	62,407	13.4%	61,064	15.9%	141,920	138,975	2.1%	136,289	4.1%
23 Purchased Power	36,658	49,232	-25.5%	45,189	-18.9%	74,808	90,513	-17.4%	83,080	-10.0%
24 Misc. Expenses - Operations	29,479	35,003	-15.8%	33,556	-12.1%	68,267	72,421	-5.7%	71,645	-4.7%
25 Misc. Expenses - Maintenance	<u>140,537</u>	<u>139,837</u>	<u>0.5%</u>	<u>152,011</u>	<u>-7.5%</u>	<u>271,068</u>	<u>254,341</u>	<u>6.6%</u>	<u>274,480</u>	<u>-1.2%</u>
26	403,971	407,264	-0.8%	426,537	-5.3%	816,130	822,127	-0.7%	859,426	-5.0%

The York Water Company
Income Statement

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Feb-2021</i>	<i>Feb-2020</i>	<i>Variance</i>	<i>Feb-2021</i>	<i>Variance</i>	<i>Feb-2021</i>	<i>Feb-2020</i>	<i>Variance</i>	<i>Feb-2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
WASTEWATER COLLECTION & TREATMENT											
27	Salaries and Wages - Operations	22,983	17,959	28.0%	23,151	-0.7%	43,690	38,441	13.7%	48,944	-10.7%
28	Salaries and Wages - Maintenance	306	797	-61.6%	797	-61.6%	1,098	1,414	-22.3%	1,414	-22.3%
29	Purchased Power	2,739	3,477	-21.2%	3,191	-14.2%	8,630	6,123	40.9%	5,620	53.6%
30	Misc. Expenses - Operations	104,219	86,801	20.1%	98,467	5.8%	212,317	177,875	19.4%	197,409	7.6%
31	Misc. Expenses - Maintenance	3,184	5,720	-44.3%	9,896	-67.8%	7,805	12,307	-36.6%	21,029	-62.9%
32		<u>133,431</u>	<u>114,754</u>	<u>16.3%</u>	<u>135,502</u>	<u>-1.5%</u>	<u>273,540</u>	<u>236,160</u>	<u>15.8%</u>	<u>274,416</u>	<u>-0.3%</u>
CUSTOMERS ACCOUNTS											
33	Salaries and Wages - Operations	77,639	78,934	-1.6%	80,461	-3.5%	157,641	167,402	-5.8%	170,727	-7.7%
34	Misc. Expenses - Operations	69,009	74,931	-7.9%	81,178	-15.0%	157,918	137,330	15.0%	145,925	8.2%
35		<u>146,648</u>	<u>153,865</u>	<u>-4.7%</u>	<u>161,639</u>	<u>-9.3%</u>	<u>315,559</u>	<u>304,732</u>	<u>3.6%</u>	<u>316,652</u>	<u>-0.3%</u>
ADMINISTRATIVE AND GENERAL											
36	Salaries and Wages - Operations	171,739	177,330	-3.2%	204,642	-16.1%	351,821	385,414	-8.7%	440,189	-20.1%
37	Salaries and Wages - Maintenance	2,173	1,690	28.6%	1,690	28.6%	4,473	2,728	64.0%	2,729	63.9%
38	Pension and 401K	61,802	52,498	17.7%	57,914	6.7%	126,498	118,184	7.0%	128,984	-1.9%
39	Health Insurance	121,465	109,535	10.9%	121,120	0.3%	243,430	235,682	3.3%	242,240	0.5%
40	Contractual Services	19,193	23,147	-17.1%	26,353	-27.2%	49,027	44,464	10.3%	51,885	-5.5%
41	General Insurance	84,670	74,601	13.5%	81,359	4.1%	168,855	149,331	13.1%	162,718	3.8%
42	Rate Case Expense	8,663	8,663	0.0%	8,663	0.0%	17,326	17,326	0.0%	17,326	0.0%
43	Bad Debt Expense	33,750	27,083	24.6%	33,750	0.0%	67,500	52,500	28.6%	67,500	0.0%
44	Shareholder Expense	16,334	20,110	-18.8%	16,817	-2.9%	37,894	36,871	2.8%	37,234	1.8%
45	Misc. Expenses - Operations	86,358	86,188	0.2%	77,682	11.2%	200,446	189,948	5.5%	180,807	10.9%
46	Misc. Expenses - Maintenance	23,074	14,603	58.0%	15,465	49.2%	46,992	31,965	47.0%	33,738	39.3%
47	Admin and General Exp. Capitalized	(63,145)	(50,492)	25.1%	(51,932)	21.6%	(125,238)	(100,654)	24.4%	(103,526)	21.0%
48	Pension Service Costs	78,161	70,744	10.5%	78,161	0.0%	156,322	141,488	10.5%	156,322	0.0%
49		<u>644,237</u>	<u>615,700</u>	<u>4.6%</u>	<u>671,684</u>	<u>-4.1%</u>	<u>1,345,346</u>	<u>1,305,247</u>	<u>3.1%</u>	<u>1,418,146</u>	<u>-5.1%</u>
50	DEPRECIATION/AMORTIZATION	724,571	674,508	7.4%	717,584	1.0%	1,449,142	1,349,017	7.4%	1,435,168	1.0%
51	OTHER TAXES	107,367	110,294	-2.7%	118,902	-9.7%	218,957	227,716	-3.8%	244,780	-10.5%
52	TOTAL OPERATING EXPENSES	<u>2,449,812</u>	<u>2,362,051</u>	<u>3.7%</u>	<u>2,530,318</u>	<u>-3.2%</u>	<u>5,018,217</u>	<u>4,849,942</u>	<u>3.5%</u>	<u>5,155,875</u>	<u>-2.7%</u>
53	OPERATING INCOME	<u>1,488,840</u>	<u>1,791,315</u>	<u>-16.9%</u>	<u>1,686,790</u>	<u>-11.7%</u>	<u>3,477,939</u>	<u>3,648,902</u>	<u>-4.7%</u>	<u>3,471,643</u>	<u>0.2%</u>

The York Water Company
Income Statement

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Feb-2021</i>	<i>Feb-2020</i>	<i>Variance</i>	<i>Feb-2021</i>	<i>Variance</i>	<i>Feb-2021</i>	<i>Feb-2020</i>	<i>Variance</i>	<i>Feb-2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
INTEREST EXP & INCOME DEDUCTIONS											
54	Interest on Debt	401,153	387,040	3.6%	398,203	0.7%	807,584	780,067	3.5%	795,953	1.5%
55	Interest Capitalized	(77,676)	(35,870)	116.5%	(34,857)	122.8%	(166,859)	(72,120)	131.4%	(85,276)	95.7%
56	Other Pension Costs	113,506	120,923	-6.1%	113,506	0.0%	227,012	241,846	-6.1%	227,012	0.0%
57	Supplemental Retirement Expense	24,516	22,697	8.0%	33,309	-26.4%	49,206	45,784	7.5%	66,618	-26.1%
58	Contributions	100	1,500	-93.3%	1,500	-93.3%	200	4,600	-95.7%	4,600	-95.7%
59	Other Income and Deductions	(6,897)	(5,942)	16.1%	(6,133)	12.5%	(9,796)	(4,320)	126.8%	(4,638)	111.2%
60		<u>454,702</u>	<u>490,348</u>	<u>-7.3%</u>	<u>505,528</u>	<u>-10.1%</u>	<u>907,347</u>	<u>995,857</u>	<u>-8.9%</u>	<u>1,004,269</u>	<u>-9.7%</u>
61	INCOME BEFORE TAXES	1,034,138	1,300,967	-20.5%	1,181,262	-12.5%	2,570,592	2,653,045	-3.1%	2,467,374	4.2%
62	FEDERAL AND STATE INCOME TAXES	<u>18,442</u>	<u>148,776</u>	<u>-87.6%</u>	<u>135,136</u>	<u>-86.4%</u>	<u>397,901</u>	<u>493,694</u>	<u>-19.4%</u>	<u>463,224</u>	<u>-14.1%</u>
63	NET INCOME	<u><u>1,015,696</u></u>	<u><u>1,152,191</u></u>	<u><u>-11.8%</u></u>	<u><u>1,046,126</u></u>	<u><u>-2.9%</u></u>	<u><u>2,172,691</u></u>	<u><u>2,159,351</u></u>	<u><u>0.6%</u></u>	<u><u>2,004,150</u></u>	<u><u>8.4%</u></u>
64	EARNINGS PER SHARE	0.078	0.089	-12.4%	0.080	-2.5%	0.167	0.166	0.6%	0.153	9.2%
65	DIVIDENDS PER SHARE	0.0625	0.0601	4.0%	0.0625	0.0%	0.1249	0.1201	4.0%	0.1249	0.0%
WASTEWATER											
66	OPERATING REVENUES	173,097	161,163	7.4%	180,240	-4.0%	358,688	321,408	11.6%	359,540	-0.2%
EXPENSES											
67	Salaries and Wages	23,289	18,756	24.2%	23,948	-2.8%	44,788	39,855	12.4%	50,358	-11.1%
68	Operations and Maintenance	110,142	95,998	14.7%	111,554	-1.3%	228,752	196,305	16.5%	224,058	2.1%
69	General and Other	1,705	2,137	-20.2%	2,687	-36.5%	3,424	3,439	-0.4%	4,514	-24.1%
70	Allocation from Water	42,889	36,022	19.1%	37,771	13.6%	87,045	74,719	16.5%	78,345	11.1%
71	Depreciation	18,700	12,596	48.5%	18,880	-1.0%	37,400	25,192	48.5%	37,760	-1.0%
72	Interest Capitalized	(23,459)	(3,208)	631.3%	(13,898)	68.8%	(44,711)	(5,980)	647.7%	(26,123)	71.2%
73	Other Income and Deductions	932	986	-5.5%	930	0.2%	1,861	1,972	-5.6%	1,860	0.1%
74	Federal and State Income Taxes	(484)	(1,530)	68.4%	(627)	22.8%	(913)	(9,948)	90.8%	(4,313)	78.8%
75		<u>173,714</u>	<u>161,757</u>	<u>7.4%</u>	<u>181,245</u>	<u>-4.2%</u>	<u>357,646</u>	<u>325,554</u>	<u>9.9%</u>	<u>366,459</u>	<u>-2.4%</u>
76	WASTEWATER NET INCOME	<u><u>(617)</u></u>	<u><u>(594)</u></u>	<u><u>-3.9%</u></u>	<u><u>(1,005)</u></u>	<u><u>38.6%</u></u>	<u><u>1,042</u></u>	<u><u>(4,146)</u></u>	<u><u>125.1%</u></u>	<u><u>(6,919)</u></u>	<u><u>115.1%</u></u>

The York Water Company
Income Statement

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>	
	<i>Mar-2021</i>	<i>Mar-2020</i>	<i>Variance</i>	<i>Mar-2021</i>	<i>Variance</i>	<i>Mar-2021</i>	<i>Mar-2020</i>	<i>Variance</i>	<i>Mar-2021</i>	<i>Variance</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>
OPERATING REVENUES										
01 Residential	2,821,762	2,771,010	1.8%	2,786,384	1.3%	8,120,707	8,058,252	0.8%	8,106,825	0.2%
02 Commercial	866,584	800,035	8.3%	800,112	8.3%	2,396,555	2,432,585	-1.5%	2,434,256	-1.5%
03 Industrial	317,463	303,619	4.6%	303,634	4.6%	913,442	908,614	0.5%	909,231	0.5%
04 Fire Protection and Other	388,961	338,741	14.8%	360,113	8.0%	1,101,534	992,153	11.0%	1,067,909	3.1%
05 Wastewater	190,168	164,680	15.5%	184,062	3.3%	548,856	486,088	12.9%	543,602	1.0%
06 Revenue Offset - Tax Rate Change	0	0	N/A	0	N/A	0	(763)	-100.0%	0	N/A
07	4,584,938	4,378,085	4.7%	4,434,305	3.4%	13,081,094	12,876,929	1.6%	13,061,823	0.1%
OPERATING EXPENSES										
SOURCE OF SUPPLY										
08 Salaries and Wages - Operations	9,823	7,583	29.5%	7,700	27.6%	31,014	29,723	4.3%	30,180	2.8%
09 Salaries and Wages - Maintenance	26,281	30,548	-14.0%	31,017	-15.3%	61,813	65,591	-5.8%	66,595	-7.2%
10 Purchased Power	51,960	64,502	-19.4%	59,205	-12.2%	150,590	174,517	-13.7%	160,184	-6.0%
11 Fuel	1,558	480	224.6%	480	224.6%	4,667	2,965	57.4%	2,965	57.4%
12 Misc. Expenses - Operations	12,362	5,948	107.8%	8,550	44.6%	31,522	51,502	-38.8%	26,442	19.2%
13 Misc. Expenses - Maintenance	12,305	22,873	-46.2%	24,811	-50.4%	49,020	58,501	-16.2%	53,145	-7.8%
14	114,289	131,934	-13.4%	131,763	-13.3%	328,626	382,799	-14.2%	339,511	-3.2%
WATER TREATMENT										
15 Salaries and Wages - Operations	70,982	69,027	2.8%	78,373	-9.4%	209,186	213,508	-2.0%	234,159	-10.7%
16 Salaries and Wages - Maintenance	13,115	9,016	45.5%	9,154	43.3%	39,977	32,431	23.3%	32,928	21.4%
17 Chemicals	34,493	36,364	-5.1%	36,599	-5.8%	99,838	107,783	-7.4%	108,479	-8.0%
18 Misc. Expenses - Operations	41,614	56,051	-25.8%	55,747	-25.4%	133,559	137,699	-3.0%	168,506	-20.7%
19 Misc. Expenses - Maintenance	28,118	15,837	77.5%	16,122	74.4%	90,968	48,952	85.8%	51,462	76.8%
20	188,322	186,295	1.1%	195,995	-3.9%	573,528	540,373	6.1%	595,534	-3.7%
TRANSMISSION AND DISTRIBUTION										
21 Salaries and Wages - Operations	136,789	142,032	-3.7%	157,019	-12.9%	396,856	407,909	-2.7%	450,951	-12.0%
22 Salaries and Wages - Maintenance	82,405	61,267	34.5%	64,263	28.2%	224,325	200,242	12.0%	200,552	11.9%
23 Purchased Power	42,092	47,842	-12.0%	43,913	-4.1%	116,900	138,355	-15.5%	126,993	-7.9%
24 Misc. Expenses - Operations	41,159	32,256	27.6%	32,838	25.3%	109,426	104,677	4.5%	104,483	4.7%
25 Misc. Expenses - Maintenance	198,461	178,153	11.4%	171,530	15.7%	469,529	432,494	8.6%	446,010	5.3%
26	500,906	461,550	8.5%	469,563	6.7%	1,317,036	1,283,677	2.6%	1,328,989	-0.9%

The York Water Company
Income Statement

		<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>	
		<i>Mar-2021</i>	<i>Mar-2020</i>	<i>Variance</i>	<i>Mar-2021</i>	<i>Variance</i>	<i>Mar-2021</i>	<i>Mar-2020</i>	<i>Variance</i>	<i>Mar-2021</i>	<i>Variance</i>
		<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>
WASTEWATER COLLECTION & TREATMENT											
27	Salaries and Wages - Operations	31,014	18,550	67.2%	23,770	30.5%	74,704	56,991	31.1%	72,714	2.7%
28	Salaries and Wages - Maintenance	529	112	372.3%	112	372.3%	1,627	1,526	6.6%	1,526	6.6%
29	Purchased Power	6,539	3,280	99.4%	3,012	117.1%	15,169	9,403	61.3%	8,632	75.7%
30	Misc. Expenses - Operations	186,411	92,671	101.2%	99,970	86.5%	398,728	270,546	47.4%	297,379	34.1%
31	Misc. Expenses - Maintenance	13,958	42,401	-67.1%	8,553	63.2%	21,763	54,708	-60.2%	29,582	-26.4%
32		<u>238,451</u>	<u>157,014</u>	<u>51.9%</u>	<u>135,417</u>	<u>76.1%</u>	<u>511,991</u>	<u>393,174</u>	<u>30.2%</u>	<u>409,833</u>	<u>24.9%</u>
CUSTOMERS ACCOUNTS											
33	Salaries and Wages - Operations	84,970	84,400	0.7%	89,381	-4.9%	242,611	251,802	-3.7%	260,108	-6.7%
34	Misc. Expenses - Operations	<u>82,259</u>	<u>59,552</u>	<u>38.1%</u>	<u>67,885</u>	<u>21.2%</u>	<u>240,177</u>	<u>196,882</u>	<u>22.0%</u>	<u>213,810</u>	<u>12.3%</u>
35		167,229	143,952	16.2%	157,266	6.3%	482,788	448,684	7.6%	473,918	1.9%
ADMINISTRATIVE AND GENERAL											
36	Salaries and Wages - Operations	192,715	158,692	21.4%	188,308	2.3%	544,536	544,106	0.1%	628,497	-13.4%
37	Salaries and Wages - Maintenance	1,388	2,286	-39.3%	2,286	-39.3%	5,861	5,014	16.9%	5,015	16.9%
38	Pension and 401K	61,701	47,899	28.8%	56,386	9.4%	188,199	166,083	13.3%	185,370	1.5%
39	Health Insurance	24,700	(1,030)	2498.1%	600	4016.7%	268,130	234,652	14.3%	242,840	10.4%
40	Contractual Services	45,990	29,204	57.5%	32,123	43.2%	95,017	73,668	29.0%	84,008	13.1%
41	General Insurance	88,657	74,682	18.7%	81,359	9.0%	257,512	224,013	15.0%	244,077	5.5%
42	Rate Case Expense	8,663	8,663	0.0%	8,663	0.0%	25,989	25,989	0.0%	25,989	0.0%
43	Bad Debt Expense	33,750	48,750	-30.8%	33,750	0.0%	101,250	101,250	0.0%	101,250	0.0%
44	Shareholder Expense	18,220	16,050	13.5%	16,817	8.3%	56,114	52,921	6.0%	54,051	3.8%
45	Misc. Expenses - Operations	111,133	105,035	5.8%	108,438	2.5%	311,579	294,983	5.6%	289,245	7.7%
46	Misc. Expenses - Maintenance	19,558	21,848	-10.5%	16,248	20.4%	66,550	53,813	23.7%	49,986	33.1%
47	Admin and General Exp. Capitalized	(63,140)	(51,769)	22.0%	(53,246)	18.6%	(188,378)	(152,423)	23.6%	(156,772)	20.2%
48	Pension Service Costs	<u>115,054</u>	<u>92,996</u>	<u>23.7%</u>	<u>78,161</u>	<u>47.2%</u>	<u>271,376</u>	<u>234,484</u>	<u>15.7%</u>	<u>234,483</u>	<u>15.7%</u>
49		658,389	553,306	19.0%	569,893	15.5%	2,003,735	1,858,553	7.8%	1,988,039	0.8%
50	DEPRECIATION/AMORTIZATION	724,571	674,509	7.4%	717,584	1.0%	2,173,713	2,023,526	7.4%	2,152,752	1.0%
51	OTHER TAXES	<u>117,311</u>	<u>102,005</u>	<u>15.0%</u>	<u>111,330</u>	<u>5.4%</u>	<u>336,268</u>	<u>329,721</u>	<u>2.0%</u>	<u>356,110</u>	<u>-5.6%</u>
52	TOTAL OPERATING EXPENSES	<u>2,709,468</u>	<u>2,410,565</u>	<u>12.4%</u>	<u>2,488,811</u>	<u>8.9%</u>	<u>7,727,685</u>	<u>7,260,507</u>	<u>6.4%</u>	<u>7,644,686</u>	<u>1.1%</u>
53	OPERATING INCOME	<u>1,875,470</u>	<u>1,967,520</u>	<u>-4.7%</u>	<u>1,945,494</u>	<u>-3.6%</u>	<u>5,353,409</u>	<u>5,616,422</u>	<u>-4.7%</u>	<u>5,417,137</u>	<u>-1.2%</u>

The York Water Company
Income Statement

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Mar-2021</i>	<i>Mar-2020</i>	<i>Variance</i>	<i>Mar-2021</i>	<i>Variance</i>	<i>Mar-2021</i>	<i>Mar-2020</i>	<i>Variance</i>	<i>Mar-2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
INTEREST EXP & INCOME DEDUCTIONS											
54	Interest on Debt	406,237	415,019	-2.1%	398,656	1.9%	1,213,821	1,195,086	1.6%	1,194,609	1.6%
55	Interest Capitalized	(94,735)	(28,557)	231.7%	(60,116)	57.6%	(261,594)	(100,677)	159.8%	(145,392)	79.9%
56	Other Pension Costs	76,613	98,671	-22.4%	113,506	-32.5%	303,625	340,517	-10.8%	340,518	-10.8%
57	Supplemental Retirement Expense	17,398	(470,180)	103.7%	45,309	-61.6%	66,604	(424,396)	115.7%	111,927	-40.5%
58	Contributions	49,861	48,889	2.0%	48,889	2.0%	50,061	53,489	-6.4%	53,489	-6.4%
59	Other Income and Deductions	(6,273)	(14,038)	-55.3%	(14,262)	-56.0%	(16,069)	(18,358)	-12.5%	(18,900)	-15.0%
60		<u>449,101</u>	<u>49,804</u>	<u>801.7%</u>	<u>531,982</u>	<u>-15.6%</u>	<u>1,356,448</u>	<u>1,045,661</u>	<u>29.7%</u>	<u>1,536,251</u>	<u>-11.7%</u>
61	INCOME BEFORE TAXES	1,426,369	1,917,716	-25.6%	1,413,512	0.9%	3,996,961	4,570,761	-12.6%	3,880,886	3.0%
62	FEDERAL AND STATE INCOME TAXES	<u>(106,155)</u>	<u>75,061</u>	<u>-241.4%</u>	<u>55,268</u>	<u>-292.1%</u>	<u>291,746</u>	<u>568,755</u>	<u>-48.7%</u>	<u>518,492</u>	<u>-43.7%</u>
63	NET INCOME	<u><u>1,532,524</u></u>	<u><u>1,842,655</u></u>	<u><u>-16.8%</u></u>	<u><u>1,358,244</u></u>	<u><u>12.8%</u></u>	<u><u>3,705,215</u></u>	<u><u>4,002,006</u></u>	<u><u>-7.4%</u></u>	<u><u>3,362,394</u></u>	<u><u>10.2%</u></u>
64	EARNINGS PER SHARE	0.117	0.141	-17.0%	0.104	12.5%	0.284	0.307	-7.5%	0.257	10.5%
65	DIVIDENDS PER SHARE	0.0625	0.0601	4.0%	0.0625	0.0%	0.1874	0.1802	4.0%	0.1874	0.0%
WASTEWATER											
66	OPERATING REVENUES	190,168	164,680	15.5%	184,062	3.3%	548,856	486,088	12.9%	543,602	1.0%
EXPENSES											
67	Salaries and Wages	31,543	18,662	69.0%	23,882	32.1%	76,331	58,517	30.4%	74,240	2.8%
68	Operations and Maintenance	206,908	138,352	49.6%	111,535	85.5%	435,660	334,657	30.2%	335,593	29.8%
69	General and Other	2,145	362	492.5%	860	149.4%	5,569	3,801	46.5%	5,374	3.6%
70	Allocation from Water	47,801	39,750	20.3%	41,680	14.7%	134,846	114,469	17.8%	120,025	12.3%
71	Depreciation	18,700	12,597	48.4%	18,880	-1.0%	56,100	37,789	48.5%	56,640	-1.0%
72	Interest Capitalized	(26,242)	(3,722)	605.1%	(18,199)	44.2%	(70,953)	(9,702)	631.3%	(44,322)	60.1%
73	Other Income and Deductions	930	986	-5.7%	930	0.0%	2,791	2,958	-5.6%	2,790	0.0%
74	Federal and State Income Taxes	(29,200)	(13,140)	-122.2%	1,726	-1791.8%	(30,113)	(23,088)	-30.4%	(2,587)	-1064.0%
75		<u>252,585</u>	<u>193,847</u>	<u>30.3%</u>	<u>181,294</u>	<u>39.3%</u>	<u>610,231</u>	<u>519,401</u>	<u>17.5%</u>	<u>547,753</u>	<u>11.4%</u>
76	WASTEWATER NET INCOME	<u><u>(62,417)</u></u>	<u><u>(29,167)</u></u>	<u><u>-114.0%</u></u>	<u><u>2,768</u></u>	<u><u>-2354.9%</u></u>	<u><u>(61,375)</u></u>	<u><u>(33,313)</u></u>	<u><u>-84.2%</u></u>	<u><u>(4,151)</u></u>	<u><u>-1378.6%</u></u>

The York Water Company
Income Statement

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>	
	<i>Apr-2021</i>	<i>Apr-2020</i>	<i>Variance</i>	<i>Apr-2021</i>	<i>Variance</i>	<i>Apr-2021</i>	<i>Apr-2020</i>	<i>Variance</i>	<i>Apr-2021</i>	<i>Variance</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>
OPERATING REVENUES										
01 Residential	2,625,950	2,827,618	-7.1%	2,840,414	-7.6%	10,746,657	10,885,870	-1.3%	10,947,239	-1.8%
02 Commercial	807,475	729,819	10.6%	729,163	10.7%	3,204,030	3,162,404	1.3%	3,163,419	1.3%
03 Industrial	316,579	280,859	12.7%	280,609	12.8%	1,230,021	1,189,473	3.4%	1,189,840	3.4%
04 Fire Protection and Other	354,047	332,943	6.3%	368,428	-3.9%	1,455,581	1,325,096	9.8%	1,436,337	1.3%
05 Wastewater	179,690	162,999	10.2%	182,408	-1.5%	728,546	649,087	12.2%	726,010	0.3%
06 Revenue Offset - Tax Rate Change	0	0	N/A	0	N/A	0	(763)	-100.0%	0	N/A
07	4,283,741	4,334,238	-1.2%	4,401,022	-2.7%	17,364,835	17,211,167	0.9%	17,462,845	-0.6%
OPERATING EXPENSES										
SOURCE OF SUPPLY										
08 Salaries and Wages - Operations	10,739	10,928	-1.7%	11,095	-3.2%	41,753	40,651	2.7%	41,275	1.2%
09 Salaries and Wages - Maintenance	23,843	28,770	-17.1%	32,595	-26.9%	85,656	94,361	-9.2%	99,190	-13.6%
10 Purchased Power	56,967	58,022	-1.8%	53,257	7.0%	207,557	232,539	-10.7%	213,441	-2.8%
11 Fuel	1,293	446	189.9%	446	189.9%	5,960	3,411	74.7%	3,411	74.7%
12 Misc. Expenses - Operations	3,955	9,701	-59.2%	10,249	-61.4%	35,477	61,203	-42.0%	36,691	-3.3%
13 Misc. Expenses - Maintenance	14,662	10,732	36.6%	10,924	34.2%	63,682	69,233	-8.0%	64,069	-0.6%
14	111,459	118,599	-6.0%	118,566	-6.0%	440,085	501,398	-12.2%	458,077	-3.9%
WATER TREATMENT										
15 Salaries and Wages - Operations	69,568	77,123	-9.8%	82,822	-16.0%	278,754	290,631	-4.1%	316,981	-12.1%
16 Salaries and Wages - Maintenance	13,048	9,765	33.6%	9,915	31.6%	53,025	42,196	25.7%	42,843	23.8%
17 Chemicals	38,601	38,113	1.3%	38,359	0.6%	138,439	145,896	-5.1%	146,838	-5.7%
18 Misc. Expenses - Operations	41,523	30,780	34.9%	34,161	21.6%	175,082	168,479	3.9%	202,667	-13.6%
19 Misc. Expenses - Maintenance	19,589	16,978	15.4%	17,283	13.3%	110,557	65,930	67.7%	68,745	60.8%
20	182,329	172,759	5.5%	182,540	-0.1%	755,857	713,132	6.0%	778,074	-2.9%
TRANSMISSION AND DISTRIBUTION										
21 Salaries and Wages - Operations	127,400	149,101	-14.6%	171,860	-25.9%	524,256	557,010	-5.9%	622,811	-15.8%
22 Salaries and Wages - Maintenance	67,360	70,934	-5.0%	76,929	-12.4%	291,685	271,176	7.6%	277,481	5.1%
23 Purchased Power	35,480	45,278	-21.6%	41,559	-14.6%	152,380	183,633	-17.0%	168,552	-9.6%
24 Misc. Expenses - Operations	23,920	27,163	-11.9%	27,432	-12.8%	133,346	131,840	1.1%	131,915	1.1%
25 Misc. Expenses - Maintenance	169,678	81,377	108.5%	121,199	40.0%	639,207	513,871	24.4%	567,209	12.7%
26	423,838	373,853	13.4%	438,979	-3.4%	1,740,874	1,657,530	5.0%	1,767,968	-1.5%

The York Water Company
Income Statement

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Apr-2021</i>	<i>Apr-2020</i>	<i>Variance</i>	<i>Apr-2021</i>	<i>Variance</i>	<i>Apr-2021</i>	<i>Apr-2020</i>	<i>Variance</i>	<i>Apr-2021</i>	<i>Variance</i>	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
WASTEWATER COLLECTION & TREATMENT											
27	Salaries and Wages - Operations	29,679	19,901	49.1%	25,183	17.9%	104,383	76,892	35.8%	97,897	6.6%
28	Salaries and Wages - Maintenance	1,569	984	59.5%	984	59.5%	3,196	2,510	27.3%	2,510	27.3%
29	Purchased Power	3,854	3,145	22.5%	2,887	33.5%	19,023	12,548	51.6%	11,519	65.1%
30	Misc. Expenses - Operations	115,352	93,940	22.8%	100,979	14.2%	514,080	364,486	41.0%	398,358	29.0%
31	Misc. Expenses - Maintenance	4,304	7,504	-42.6%	6,008	-28.4%	26,067	62,212	-58.1%	35,590	-26.8%
32		<u>154,758</u>	<u>125,474</u>	<u>23.3%</u>	<u>136,041</u>	<u>13.8%</u>	<u>666,749</u>	<u>518,648</u>	<u>28.6%</u>	<u>545,874</u>	<u>22.1%</u>
CUSTOMERS ACCOUNTS											
33	Salaries and Wages - Operations	77,799	83,071	-6.3%	88,014	-11.6%	320,410	334,873	-4.3%	348,122	-8.0%
34	Misc. Expenses - Operations	81,577	59,555	37.0%	64,837	25.8%	321,754	256,437	25.5%	278,647	15.5%
35		<u>159,376</u>	<u>142,626</u>	<u>11.7%</u>	<u>152,851</u>	<u>4.3%</u>	<u>642,164</u>	<u>591,310</u>	<u>8.6%</u>	<u>626,769</u>	<u>2.5%</u>
ADMINISTRATIVE AND GENERAL											
36	Salaries and Wages - Operations	189,340	158,877	19.2%	190,298	-0.5%	733,876	702,983	4.4%	818,795	-10.4%
37	Salaries and Wages - Maintenance	1,890	480	293.8%	480	293.8%	7,751	5,494	41.1%	5,495	41.1%
38	Pension and 401K	53,581	47,454	12.9%	54,964	-2.5%	241,780	213,537	13.2%	240,334	0.6%
39	Health Insurance	113,319	115,776	-2.1%	124,736	-9.2%	381,449	350,428	8.9%	367,576	3.8%
40	Contractual Services	32,643	27,422	19.0%	34,336	-4.9%	127,660	101,090	26.3%	118,344	7.9%
41	General Insurance	84,857	74,589	13.8%	81,359	4.3%	342,369	298,602	14.7%	325,436	5.2%
42	Rate Case Expense	8,663	8,663	0.0%	8,663	0.0%	34,652	34,652	0.0%	34,652	0.0%
43	Bad Debt Expense	33,750	33,750	0.0%	33,750	0.0%	135,000	135,000	0.0%	135,000	0.0%
44	Shareholder Expense	17,314	14,588	18.7%	21,417	-19.2%	73,428	67,509	8.8%	75,468	-2.7%
45	Misc. Expenses - Operations	83,136	98,832	-15.9%	88,783	-6.4%	394,715	393,815	0.2%	378,028	4.4%
46	Misc. Expenses - Maintenance	20,635	16,990	21.5%	17,896	15.3%	87,185	70,803	23.1%	67,882	28.4%
47	Admin and General Exp. Capitalized	(62,662)	(50,287)	24.6%	(51,724)	21.1%	(251,040)	(202,710)	23.8%	(208,496)	20.4%
48	Pension Service Costs	90,459	78,160	15.7%	78,161	15.7%	361,835	312,644	15.7%	312,644	15.7%
49		<u>666,925</u>	<u>625,294</u>	<u>6.7%</u>	<u>683,119</u>	<u>-2.4%</u>	<u>2,670,660</u>	<u>2,483,847</u>	<u>7.5%</u>	<u>2,671,158</u>	<u>0.0%</u>
50	DEPRECIATION/AMORTIZATION	735,446	675,735	8.8%	725,175	1.4%	2,909,159	2,699,261	7.8%	2,877,927	1.1%
51	OTHER TAXES	104,194	103,152	1.0%	107,722	-3.3%	440,462	432,873	1.8%	463,832	-5.0%
52	TOTAL OPERATING EXPENSES	<u>2,538,325</u>	<u>2,337,492</u>	<u>8.6%</u>	<u>2,544,993</u>	<u>-0.3%</u>	<u>10,266,010</u>	<u>9,597,999</u>	<u>7.0%</u>	<u>10,189,679</u>	<u>0.7%</u>
53	OPERATING INCOME	<u>1,745,416</u>	<u>1,996,746</u>	<u>-12.6%</u>	<u>1,856,029</u>	<u>-6.0%</u>	<u>7,098,825</u>	<u>7,613,168</u>	<u>-6.8%</u>	<u>7,273,166</u>	<u>-2.4%</u>

The York Water Company
Income Statement

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Apr-2021</i>	<i>Apr-2020</i>	<i>Variance</i>	<i>Apr-2021</i>	<i>Variance</i>	<i>Apr-2021</i>	<i>Apr-2020</i>	<i>Variance</i>	<i>Apr-2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
INTEREST EXP & INCOME DEDUCTIONS											
54	Interest on Debt	403,415	391,205	3.1%	400,645	0.7%	1,617,236	1,586,291	2.0%	1,595,254	1.4%
55	Interest Capitalized	(109,046)	(35,589)	206.4%	(84,061)	29.7%	(370,640)	(136,266)	172.0%	(229,453)	61.5%
56	Other Pension Costs	101,208	113,506	-10.8%	113,506	-10.8%	404,833	454,023	-10.8%	454,024	-10.8%
57	Supplemental Retirement Expense	24,865	21,582	15.2%	33,309	-25.4%	91,469	(402,814)	122.7%	145,236	-37.0%
58	Contributions	368	750	-50.9%	750	-50.9%	50,429	54,239	-7.0%	54,239	-7.0%
59	Other Income and Deductions	(14,587)	(1,629)	795.5%	(1,899)	668.1%	(30,656)	(19,987)	53.4%	(20,799)	47.4%
60		<u>406,223</u>	<u>489,825</u>	<u>-17.1%</u>	<u>462,250</u>	<u>-12.1%</u>	<u>1,762,671</u>	<u>1,535,486</u>	<u>14.8%</u>	<u>1,998,501</u>	<u>-11.8%</u>
61	INCOME BEFORE TAXES	1,339,193	1,506,921	-11.1%	1,393,779	-3.9%	5,336,154	6,077,682	-12.2%	5,274,665	1.2%
62	FEDERAL AND STATE INCOME TAXES	<u>110,256</u>	<u>293,313</u>	<u>-62.4%</u>	<u>271,229</u>	<u>-59.3%</u>	<u>402,002</u>	<u>862,068</u>	<u>-53.4%</u>	<u>789,721</u>	<u>-49.1%</u>
63	NET INCOME	<u><u>1,228,937</u></u>	<u><u>1,213,608</u></u>	<u><u>1.3%</u></u>	<u><u>1,122,550</u></u>	<u><u>9.5%</u></u>	<u><u>4,934,152</u></u>	<u><u>5,215,614</u></u>	<u><u>-5.4%</u></u>	<u><u>4,484,944</u></u>	<u><u>10.0%</u></u>
64	EARNINGS PER SHARE	0.094	0.093	1.1%	0.086	9.3%	0.378	0.400	-5.5%	0.343	10.2%
65	DIVIDENDS PER SHARE	0.0624	0.0600	4.0%	0.0624	0.0%	0.2498	0.2402	4.0%	0.2498	0.0%
WASTEWATER											
66	OPERATING REVENUES	179,690	162,999	10.2%	182,408	-1.5%	728,546	649,087	12.2%	726,010	0.3%
EXPENSES											
67	Salaries and Wages	31,248	20,884	49.6%	26,167	19.4%	107,579	79,401	35.5%	100,407	7.1%
68	Operations and Maintenance	123,510	104,590	18.1%	109,874	12.4%	559,170	439,247	27.3%	445,467	25.5%
69	General and Other	279	165	69.1%	644	-56.7%	5,848	3,966	47.5%	6,018	-2.8%
70	Allocation from Water	46,763	40,157	16.5%	42,107	11.1%	181,609	154,626	17.5%	162,132	12.0%
71	Depreciation	20,724	12,611	64.3%	19,579	5.8%	76,824	50,400	52.4%	76,219	0.8%
72	Interest Capitalized	(29,693)	(3,961)	649.6%	(21,186)	40.2%	(100,646)	(13,663)	636.6%	(65,508)	53.6%
73	Other Income and Deductions	930	1,331	-30.1%	1,281	-27.4%	3,721	4,289	-13.2%	4,071	-8.6%
74	Federal and State Income Taxes	(4,423)	(4,607)	4.0%	1,514	-392.1%	(34,536)	(27,695)	-24.7%	(1,073)	-3118.6%
75		<u>189,338</u>	<u>171,170</u>	<u>10.6%</u>	<u>179,980</u>	<u>5.2%</u>	<u>799,569</u>	<u>690,571</u>	<u>15.8%</u>	<u>727,733</u>	<u>9.9%</u>
76	WASTEWATER NET INCOME	<u><u>(9,648)</u></u>	<u><u>(8,171)</u></u>	<u><u>-18.1%</u></u>	<u><u>2,428</u></u>	<u><u>-497.4%</u></u>	<u><u>(71,023)</u></u>	<u><u>(41,484)</u></u>	<u><u>-71.2%</u></u>	<u><u>(1,723)</u></u>	<u><u>-4022.1%</u></u>

The York Water Company
Income Statement

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>	
	<i>May-2021</i>	<i>May-2020</i>	<i>Variance</i>	<i>May-2021</i>	<i>Variance</i>	<i>May-2021</i>	<i>May-2020</i>	<i>Variance</i>	<i>May-2021</i>	<i>Variance</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>
OPERATING REVENUES										
01 Residential	2,908,265	2,934,247	-0.9%	2,947,470	-1.3%	13,654,922	13,820,117	-1.2%	13,894,709	-1.7%
02 Commercial	895,138	747,407	19.8%	746,762	19.9%	4,099,168	3,909,811	4.8%	3,910,181	4.8%
03 Industrial	348,620	296,408	17.6%	296,142	17.7%	1,578,641	1,485,881	6.2%	1,485,982	6.2%
04 Fire Protection and Other	365,001	313,764	16.3%	348,705	4.7%	1,820,582	1,638,860	11.1%	1,785,042	2.0%
05 Wastewater	185,536	168,942	9.8%	178,245	4.1%	914,082	818,029	11.7%	904,255	1.1%
06 Revenue Offset - Tax Rate Change	0	(941)	-100.0%	0	N/A	0	(1,704)	-100.0%	0	N/A
07	4,702,560	4,459,827	5.4%	4,517,324	4.1%	22,067,395	21,670,994	1.8%	21,980,169	0.4%
OPERATING EXPENSES										
SOURCE OF SUPPLY										
08 Salaries and Wages - Operations	7,025	9,999	-29.7%	10,233	-31.3%	48,778	50,650	-3.7%	51,508	-5.3%
09 Salaries and Wages - Maintenance	21,641	18,224	18.8%	22,062	-1.9%	107,297	112,585	-4.7%	121,252	-11.5%
10 Purchased Power	54,140	62,383	-13.2%	57,260	-5.4%	261,697	294,922	-11.3%	270,701	-3.3%
11 Fuel	839	260	222.7%	260	222.7%	6,799	3,671	85.2%	3,671	85.2%
12 Misc. Expenses - Operations	3,638	3,404	6.9%	3,965	-8.2%	39,115	64,607	-39.5%	40,656	-3.8%
13 Misc. Expenses - Maintenance	15,462	14,660	5.5%	14,924	3.6%	79,144	83,893	-5.7%	78,993	0.2%
14	102,745	108,930	-5.7%	108,704	-5.5%	542,830	610,328	-11.1%	566,781	-4.2%
WATER TREATMENT										
15 Salaries and Wages - Operations	69,696	69,937	-0.3%	76,441	-8.8%	348,450	360,568	-3.4%	393,422	-11.4%
16 Salaries and Wages - Maintenance	14,525	11,761	23.5%	12,036	20.7%	67,550	53,957	25.2%	54,879	23.1%
17 Chemicals	50,729	50,281	0.9%	50,605	0.2%	189,168	196,177	-3.6%	197,443	-4.2%
18 Misc. Expenses - Operations	42,303	48,869	-13.4%	50,467	-16.2%	217,385	217,348	0.0%	253,134	-14.1%
19 Misc. Expenses - Maintenance	18,564	21,217	-12.5%	21,601	-14.1%	129,121	87,147	48.2%	90,346	42.9%
20	195,817	202,065	-3.1%	211,150	-7.3%	951,674	915,197	4.0%	989,224	-3.8%
TRANSMISSION AND DISTRIBUTION										
21 Salaries and Wages - Operations	120,691	131,239	-8.0%	146,100	-17.4%	644,947	688,249	-6.3%	768,911	-16.1%
22 Salaries and Wages - Maintenance	81,563	71,330	14.3%	78,676	3.7%	373,248	342,506	9.0%	356,157	4.8%
23 Purchased Power	41,781	41,195	1.4%	37,811	10.5%	194,161	224,828	-13.6%	206,363	-5.9%
24 Misc. Expenses - Operations	27,578	41,792	-34.0%	42,768	-35.5%	160,924	173,632	-7.3%	174,683	-7.9%
25 Misc. Expenses - Maintenance	245,079	139,740	75.4%	166,409	47.3%	884,286	653,611	35.3%	733,618	20.5%
26	516,692	425,296	21.5%	471,764	9.5%	2,257,566	2,082,826	8.4%	2,239,732	0.8%

The York Water Company
Income Statement

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>May-2021</i>	<i>May-2020</i>	<i>Variance</i>	<i>May-2021</i>	<i>Variance</i>	<i>May-2021</i>	<i>May-2020</i>	<i>Variance</i>	<i>May-2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
WASTEWATER COLLECTION & TREATMENT											
27	Salaries and Wages - Operations	28,285	19,154	47.7%	24,401	15.9%	132,668	96,046	38.1%	122,298	8.5%
28	Salaries and Wages - Maintenance	2,325	300	675.0%	305	662.3%	5,521	2,810	96.5%	2,815	96.1%
29	Purchased Power	4,969	4,280	16.1%	3,928	26.5%	23,992	16,828	42.6%	15,447	55.3%
30	Misc. Expenses - Operations	122,865	94,166	30.5%	100,727	22.0%	636,945	458,652	38.9%	499,085	27.6%
31	Misc. Expenses - Maintenance	8,319	14,127	-41.1%	13,106	-36.5%	34,386	76,339	-55.0%	48,696	-29.4%
32		<u>166,763</u>	<u>132,027</u>	<u>26.3%</u>	<u>142,467</u>	<u>17.1%</u>	<u>833,512</u>	<u>650,675</u>	<u>28.1%</u>	<u>688,341</u>	<u>21.1%</u>
CUSTOMERS ACCOUNTS											
33	Salaries and Wages - Operations	72,180	86,841	-16.9%	91,891	-21.5%	392,590	421,714	-6.9%	440,013	-10.8%
34	Misc. Expenses - Operations	<u>70,318</u>	<u>60,460</u>	<u>16.3%</u>	<u>69,610</u>	<u>1.0%</u>	<u>392,072</u>	<u>316,897</u>	<u>23.7%</u>	<u>348,257</u>	<u>12.6%</u>
35		142,498	147,301	-3.3%	161,501	-11.8%	784,662	738,611	6.2%	788,270	-0.5%
ADMINISTRATIVE AND GENERAL											
36	Salaries and Wages - Operations	185,940	152,598	21.8%	183,877	1.1%	919,816	855,581	7.5%	1,002,672	-8.3%
37	Salaries and Wages - Maintenance	821	870	-5.6%	885	-7.2%	8,572	6,364	34.7%	6,380	34.4%
38	Pension and 401K	51,602	44,700	15.4%	52,209	-1.2%	293,382	258,237	13.6%	292,543	0.3%
39	Health Insurance	116,425	118,284	-1.6%	124,736	-6.7%	497,874	468,712	6.2%	492,312	1.1%
40	Contractual Services	51,606	29,445	75.3%	36,588	41.0%	179,266	130,535	37.3%	154,932	15.7%
41	General Insurance	86,988	72,307	20.3%	81,359	6.9%	429,357	370,909	15.8%	406,795	5.5%
42	Rate Case Expense	8,663	8,663	0.0%	8,663	0.0%	43,315	43,315	0.0%	43,315	0.0%
43	Bad Debt Expense	33,750	33,750	0.0%	33,750	0.0%	168,750	168,750	0.0%	168,750	0.0%
44	Shareholder Expense	19,708	24,351	-19.1%	22,817	-13.6%	93,136	91,860	1.4%	98,285	-5.2%
45	Misc. Expenses - Operations	160,326	108,770	47.4%	165,193	-2.9%	555,041	502,585	10.4%	543,221	2.2%
46	Misc. Expenses - Maintenance	19,402	21,638	-10.3%	22,626	-14.2%	106,587	92,441	15.3%	90,508	17.8%
47	Admin and General Exp. Capitalized	(63,032)	(50,512)	24.8%	(51,956)	21.3%	(314,072)	(253,222)	24.0%	(260,452)	20.6%
48	Pension Service Costs	90,459	78,161	15.7%	78,161	15.7%	452,294	390,805	15.7%	390,805	15.7%
49		<u>762,658</u>	<u>643,025</u>	<u>18.6%</u>	<u>758,908</u>	<u>0.5%</u>	<u>3,433,318</u>	<u>3,126,872</u>	<u>9.8%</u>	<u>3,430,066</u>	<u>0.1%</u>
50	DEPRECIATION/AMORTIZATION	735,446	675,734	8.8%	725,176	1.4%	3,644,605	3,374,995	8.0%	3,603,103	1.2%
51	OTHER TAXES	<u>101,020</u>	<u>97,012</u>	<u>4.1%</u>	<u>103,509</u>	<u>-2.4%</u>	<u>541,482</u>	<u>529,885</u>	<u>2.2%</u>	<u>567,341</u>	<u>-4.6%</u>
52	TOTAL OPERATING EXPENSES	<u>2,723,639</u>	<u>2,431,390</u>	<u>12.0%</u>	<u>2,683,179</u>	<u>1.5%</u>	<u>12,989,649</u>	<u>12,029,389</u>	<u>8.0%</u>	<u>12,872,858</u>	<u>0.9%</u>
53	OPERATING INCOME	<u>1,978,921</u>	<u>2,028,437</u>	<u>-2.4%</u>	<u>1,834,145</u>	<u>7.9%</u>	<u>9,077,746</u>	<u>9,641,605</u>	<u>-5.8%</u>	<u>9,107,311</u>	<u>-0.3%</u>

The York Water Company
Income Statement

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>May-2021</i>	<i>May-2020</i>	<i>Variance</i>	<i>May-2021</i>	<i>Variance</i>	<i>May-2021</i>	<i>May-2020</i>	<i>Variance</i>	<i>May-2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
INTEREST EXP & INCOME DEDUCTIONS											
54	Interest on Debt	406,926	381,568	6.6%	402,633	1.1%	2,024,162	1,967,859	2.9%	1,997,887	1.3%
55	Interest Capitalized	(116,408)	(47,313)	146.0%	(51,337)	126.8%	(487,048)	(183,579)	165.3%	(280,790)	73.5%
56	Other Pension Costs	101,208	113,506	-10.8%	113,506	-10.8%	506,041	567,529	-10.8%	567,530	-10.8%
57	Supplemental Retirement Expense	24,690	22,505	9.7%	33,310	-25.9%	116,159	(380,309)	130.5%	178,546	-34.9%
58	Contributions	4,000	2,330	71.7%	2,330	71.7%	54,429	56,569	-3.8%	56,569	-3.8%
59	Other Income and Deductions	(13,316)	(5,525)	141.0%	1,104	-1306.2%	(43,972)	(25,512)	72.4%	(19,695)	123.3%
60		<u>407,100</u>	<u>467,071</u>	<u>-12.8%</u>	<u>501,546</u>	<u>-18.8%</u>	<u>2,169,771</u>	<u>2,002,557</u>	<u>8.4%</u>	<u>2,500,047</u>	<u>-13.2%</u>
61	INCOME BEFORE TAXES	1,571,821	1,561,366	0.7%	1,332,599	18.0%	6,907,975	7,639,048	-9.6%	6,607,264	4.6%
62	FEDERAL AND STATE INCOME TAXES	<u>209,708</u>	<u>94,732</u>	<u>121.4%</u>	<u>170,573</u>	<u>22.9%</u>	<u>611,710</u>	<u>956,800</u>	<u>-36.1%</u>	<u>960,294</u>	<u>-36.3%</u>
63	NET INCOME	<u><u>1,362,113</u></u>	<u><u>1,466,634</u></u>	<u><u>-7.1%</u></u>	<u><u>1,162,026</u></u>	<u><u>17.2%</u></u>	<u><u>6,296,265</u></u>	<u><u>6,682,248</u></u>	<u><u>-5.8%</u></u>	<u><u>5,646,970</u></u>	<u><u>11.5%</u></u>
64	EARNINGS PER SHARE	0.104	0.113	-8.0%	0.089	16.9%	0.482	0.513	-6.0%	0.432	11.6%
65	DIVIDENDS PER SHARE	0.0625	0.0601	4.0%	0.0625	0.0%	0.3123	0.3003	4.0%	0.3123	0.0%
WASTEWATER											
66	OPERATING REVENUES	185,536	168,942	9.8%	178,245	4.1%	914,082	818,029	11.7%	904,255	1.1%
EXPENSES											
67	Salaries and Wages	30,610	19,454	57.3%	24,706	23.9%	138,189	98,855	39.8%	125,113	10.5%
68	Operations and Maintenance	136,153	112,573	20.9%	117,761	15.6%	695,323	551,820	26.0%	563,228	23.5%
69	General and Other	1,017	(444)	329.1%	26	3811.5%	6,865	3,522	94.9%	6,044	13.6%
70	Allocation from Water	49,305	42,411	16.3%	44,469	10.9%	230,914	197,037	17.2%	206,601	11.8%
71	Depreciation	20,724	12,612	64.3%	19,580	5.8%	97,548	63,012	54.8%	95,799	1.8%
72	Interest Capitalized	(30,134)	(11,319)	166.2%	(30,147)	0.0%	(130,780)	(24,982)	423.5%	(95,655)	36.7%
73	Other Income and Deductions	930	986	-5.7%	931	-0.1%	4,651	5,275	-11.8%	5,002	-7.0%
74	Federal and State Income Taxes	(7,510)	(3,037)	-147.3%	353	-2227.5%	(42,046)	(30,732)	-36.8%	(720)	-5739.7%
75		<u>201,095</u>	<u>173,236</u>	<u>16.1%</u>	<u>177,679</u>	<u>13.2%</u>	<u>1,000,664</u>	<u>863,807</u>	<u>15.8%</u>	<u>905,412</u>	<u>10.5%</u>
76	WASTEWATER NET INCOME	<u><u>(15,559)</u></u>	<u><u>(4,294)</u></u>	<u><u>-262.3%</u></u>	<u><u>566</u></u>	<u><u>-2848.9%</u></u>	<u><u>(86,582)</u></u>	<u><u>(45,778)</u></u>	<u><u>-89.1%</u></u>	<u><u>(1,157)</u></u>	<u><u>-7383.3%</u></u>

The York Water Company
Income Statement

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>	
	<i>Jun-2021</i>	<i>Jun-2020</i>	<i>Variance</i>	<i>Jun-2021</i>	<i>Variance</i>	<i>Jun-2021</i>	<i>Jun-2020</i>	<i>Variance</i>	<i>Jun-2021</i>	<i>Variance</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>
OPERATING REVENUES										
01 Residential	2,984,987	2,901,642	2.9%	2,914,703	2.4%	16,639,909	16,721,759	-0.5%	16,809,412	-1.0%
02 Commercial	902,182	823,536	9.5%	822,798	9.6%	5,001,350	4,733,347	5.7%	4,732,979	5.7%
03 Industrial	358,420	337,510	6.2%	337,207	6.3%	1,937,061	1,823,391	6.2%	1,823,189	6.2%
04 Fire Protection and Other	379,738	295,595	28.5%	331,035	14.7%	2,200,320	1,934,455	13.7%	2,116,077	4.0%
05 Wastewater	189,143	168,169	12.5%	177,419	6.6%	1,103,225	986,198	11.9%	1,081,674	2.0%
06 Revenue Offset - Tax Rate Change	0	0	N/A	0	N/A	0	(1,704)	-100.0%	0	N/A
07	4,814,470	4,526,452	6.4%	4,583,162	5.0%	26,881,865	26,197,446	2.6%	26,563,331	1.2%
OPERATING EXPENSES										
SOURCE OF SUPPLY										
08 Salaries and Wages - Operations	9,172	6,629	38.4%	6,783	35.2%	57,950	57,279	1.2%	58,291	-0.6%
09 Salaries and Wages - Maintenance	25,262	15,653	61.4%	19,431	30.0%	132,559	128,238	3.4%	140,683	-5.8%
10 Purchased Power	52,547	66,770	-21.3%	61,286	-14.3%	314,244	361,692	-13.1%	331,987	-5.3%
11 Fuel	127	664	-80.9%	664	-80.9%	6,926	4,335	59.8%	4,335	59.8%
12 Misc. Expenses - Operations	10,003	5,108	95.8%	6,728	48.7%	49,118	69,715	-29.5%	47,384	3.7%
13 Misc. Expenses - Maintenance	21,357	17,412	22.7%	17,724	20.5%	100,501	101,305	-0.8%	96,717	3.9%
14	118,468	112,236	5.6%	112,616	5.2%	661,298	722,564	-8.5%	679,397	-2.7%
WATER TREATMENT										
15 Salaries and Wages - Operations	68,734	66,437	3.5%	72,867	-5.7%	417,184	427,005	-2.3%	466,289	-10.5%
16 Salaries and Wages - Maintenance	13,939	10,343	34.8%	10,585	31.7%	81,489	64,300	26.7%	65,464	24.5%
17 Chemicals	60,781	61,235	-0.7%	61,630	-1.4%	249,949	257,412	-2.9%	259,073	-3.5%
18 Misc. Expenses - Operations	41,136	45,959	-10.5%	51,569	-20.2%	258,521	263,307	-1.8%	304,703	-15.2%
19 Misc. Expenses - Maintenance	29,672	21,592	37.4%	17,222	72.3%	158,793	108,739	46.0%	107,568	47.6%
20	214,262	205,566	4.2%	213,873	0.2%	1,165,936	1,120,763	4.0%	1,203,097	-3.1%
TRANSMISSION AND DISTRIBUTION										
21 Salaries and Wages - Operations	131,121	115,567	13.5%	130,079	0.8%	776,068	803,816	-3.5%	898,990	-13.7%
22 Salaries and Wages - Maintenance	77,605	68,997	12.5%	76,302	1.7%	450,853	411,503	9.6%	432,459	4.3%
23 Purchased Power	31,453	43,271	-27.3%	39,717	-20.8%	225,614	268,099	-15.8%	246,080	-8.3%
24 Misc. Expenses - Operations	34,320	26,172	31.1%	27,865	23.2%	195,244	199,804	-2.3%	202,548	-3.6%
25 Misc. Expenses - Maintenance	138,500	202,140	-31.5%	174,467	-20.6%	1,022,786	855,751	19.5%	908,085	12.6%
26	412,999	456,147	-9.5%	448,430	-7.9%	2,670,565	2,538,973	5.2%	2,688,162	-0.7%

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Jun-2021</i>	<i>Jun-2020</i>	<i>Variance</i>	<i>Jun-2021</i>	<i>Variance</i>	<i>Jun-2021</i>	<i>Jun-2020</i>	<i>Variance</i>	<i>Jun-2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
WASTEWATER COLLECTION & TREATMENT											
27	Salaries and Wages - Operations	28,140	24,528	14.7%	25,674	9.6%	160,808	120,574	33.4%	147,972	8.7%
28	Salaries and Wages - Maintenance	2,599	1,321	96.7%	1,343	93.5%	8,120	4,131	96.6%	4,158	95.3%
29	Purchased Power	2,238	4,194	-46.6%	3,850	-41.9%	26,230	21,022	24.8%	19,297	35.9%
30	Misc. Expenses - Operations	231,468	86,024	169.1%	97,392	137.7%	868,413	544,676	59.4%	596,477	45.6%
31	Misc. Expenses - Maintenance	10,705	7,337	45.9%	83,817	-87.2%	45,091	83,676	-46.1%	132,513	-66.0%
32		<u>275,150</u>	<u>123,404</u>	<u>123.0%</u>	<u>212,076</u>	<u>29.7%</u>	<u>1,108,662</u>	<u>774,079</u>	<u>43.2%</u>	<u>900,417</u>	<u>23.1%</u>
CUSTOMERS ACCOUNTS											
33	Salaries and Wages - Operations	78,275	78,200	0.1%	83,005	-5.7%	470,865	499,914	-5.8%	523,018	-10.0%
34	Misc. Expenses - Operations	<u>78,757</u>	<u>70,280</u>	<u>12.1%</u>	<u>74,930</u>	<u>5.1%</u>	<u>470,829</u>	<u>387,177</u>	<u>21.6%</u>	<u>423,187</u>	<u>11.3%</u>
35		157,032	148,480	5.8%	157,935	-0.6%	941,694	887,091	6.2%	946,205	-0.5%
ADMINISTRATIVE AND GENERAL											
36	Salaries and Wages - Operations	194,444	147,310	32.0%	173,697	11.9%	1,114,260	1,002,891	11.1%	1,176,369	-5.3%
37	Salaries and Wages - Maintenance	1,512	617	145.1%	628	140.8%	10,084	6,981	44.4%	7,008	43.9%
38	Pension and 401K	55,731	49,674	12.2%	53,104	4.9%	349,113	307,911	13.4%	345,647	1.0%
39	Health Insurance	28,427	(110,120)	125.8%	600	4637.8%	526,301	358,592	46.8%	492,912	6.8%
40	Contractual Services	47,864	38,627	23.9%	43,169	10.9%	227,130	169,162	34.3%	198,101	14.7%
41	General Insurance	82,593	74,777	10.5%	81,359	1.5%	511,950	445,686	14.9%	488,154	4.9%
42	Rate Case Expense	8,663	8,663	0.0%	8,663	0.0%	51,978	51,978	0.0%	51,978	0.0%
43	Bad Debt Expense	33,750	46,250	-27.0%	33,750	0.0%	202,500	215,000	-5.8%	202,500	0.0%
44	Shareholder Expense	21,631	30,488	-29.1%	17,817	21.4%	114,767	122,348	-6.2%	116,102	-1.1%
45	Misc. Expenses - Operations	97,090	95,059	2.1%	91,065	6.6%	652,131	597,644	9.1%	634,286	2.8%
46	Misc. Expenses - Maintenance	25,465	17,969	41.7%	18,892	34.8%	132,052	110,410	19.6%	109,400	20.7%
47	Admin and General Exp. Capitalized	(62,443)	(51,155)	22.1%	(52,615)	18.7%	(376,515)	(304,377)	23.7%	(313,067)	20.3%
48	Pension Service Costs	90,459	78,161	15.7%	78,161	15.7%	542,753	468,966	15.7%	468,966	15.7%
49		<u>625,186</u>	<u>426,320</u>	<u>46.6%</u>	<u>548,290</u>	<u>14.0%</u>	<u>4,058,504</u>	<u>3,553,192</u>	<u>14.2%</u>	<u>3,978,356</u>	<u>2.0%</u>
50	DEPRECIATION/AMORTIZATION	727,163	691,829	5.1%	725,176	0.3%	4,371,768	4,066,824	7.5%	4,328,279	1.0%
51	OTHER TAXES	<u>105,612</u>	<u>94,520</u>	<u>11.7%</u>	<u>100,584</u>	<u>5.0%</u>	<u>647,094</u>	<u>624,405</u>	<u>3.6%</u>	<u>667,925</u>	<u>-3.1%</u>
52	TOTAL OPERATING EXPENSES	<u>2,635,872</u>	<u>2,258,502</u>	<u>16.7%</u>	<u>2,518,980</u>	<u>4.6%</u>	<u>15,625,521</u>	<u>14,287,891</u>	<u>9.4%</u>	<u>15,391,838</u>	<u>1.5%</u>
53	OPERATING INCOME	<u>2,178,598</u>	<u>2,267,950</u>	<u>-3.9%</u>	<u>2,064,182</u>	<u>5.5%</u>	<u>11,256,344</u>	<u>11,909,555</u>	<u>-5.5%</u>	<u>11,171,493</u>	<u>0.8%</u>

The York Water Company
Income Statement

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Jun-2021</i>	<i>Jun-2020</i>	<i>Variance</i>	<i>Jun-2021</i>	<i>Variance</i>	<i>Jun-2021</i>	<i>Jun-2020</i>	<i>Variance</i>	<i>Jun-2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
INTEREST EXP & INCOME DEDUCTIONS											
54	Interest on Debt	411,688	382,967	7.5%	404,621	1.7%	2,435,850	2,350,826	3.6%	2,402,508	1.4%
55	Interest Capitalized	(85,958)	(31,354)	174.2%	(60,579)	41.9%	(573,006)	(214,933)	166.6%	(341,369)	67.9%
56	Other Pension Costs	101,208	113,506	-10.8%	113,506	-10.8%	607,249	681,035	-10.8%	681,036	-10.8%
57	Supplemental Retirement Expense	20,145	53,745	-62.5%	45,309	-55.5%	136,304	(326,564)	141.7%	223,855	-39.1%
58	Contributions	1,500	34,597	-95.7%	847	77.1%	55,929	91,166	-38.7%	57,416	-2.6%
59	Other Income and Deductions	(3,484)	(7,822)	-55.5%	(3,555)	-2.0%	(47,456)	(33,334)	42.4%	(23,250)	104.1%
60		<u>445,099</u>	<u>545,639</u>	<u>-18.4%</u>	<u>500,149</u>	<u>-11.0%</u>	<u>2,614,870</u>	<u>2,548,196</u>	<u>2.6%</u>	<u>3,000,196</u>	<u>-12.8%</u>
61	INCOME BEFORE TAXES	1,733,499	1,722,311	0.6%	1,564,033	10.8%	8,641,474	9,361,359	-7.7%	8,171,297	5.8%
62	FEDERAL AND STATE INCOME TAXES	<u>(159,746)</u>	<u>220,442</u>	<u>-172.5%</u>	<u>94,624</u>	<u>-268.8%</u>	<u>451,964</u>	<u>1,177,242</u>	<u>-61.6%</u>	<u>1,054,918</u>	<u>-57.2%</u>
63	NET INCOME	<u>1,893,245</u>	<u>1,501,869</u>	<u>26.1%</u>	<u>1,469,409</u>	<u>28.8%</u>	<u>8,189,510</u>	<u>8,184,117</u>	<u>0.1%</u>	<u>7,116,379</u>	<u>15.1%</u>
64	EARNINGS PER SHARE	0.145	0.115	26.1%	0.112	29.5%	0.627	0.628	-0.2%	0.544	15.3%
65	DIVIDENDS PER SHARE	0.0625	0.0601	4.0%	0.0625	0.0%	0.3748	0.3604	4.0%	0.3748	0.0%
WASTEWATER											
66	OPERATING REVENUES	189,143	168,169	12.5%	177,419	6.6%	1,103,225	986,198	11.9%	1,081,674	2.0%
EXPENSES											
67	Salaries and Wages	30,739	25,849	18.9%	27,017	13.8%	168,928	124,704	35.5%	152,130	11.0%
68	Operations and Maintenance	244,411	97,555	150.5%	185,059	32.1%	939,734	649,375	44.7%	748,287	25.6%
69	General and Other	2,353	1,055	123.0%	1,571	49.8%	9,218	4,577	101.4%	7,615	21.1%
70	Allocation from Water	49,835	42,133	18.3%	44,178	12.8%	280,749	239,170	17.4%	250,779	12.0%
71	Depreciation	12,415	21,723	-42.8%	19,579	-36.6%	109,963	84,735	29.8%	115,378	-4.7%
72	Interest Capitalized	(2,311)	(4,139)	-44.2%	(18,199)	-87.3%	(133,091)	(29,121)	357.0%	(113,854)	16.9%
73	Other Income and Deductions	2,202	986	123.3%	930	136.8%	6,853	6,261	9.5%	5,932	15.5%
74	Federal and State Income Taxes	(44,822)	(5,122)	-775.1%	(31,763)	-41.1%	(86,868)	(35,854)	-142.3%	(32,483)	-167.4%
75		<u>294,822</u>	<u>180,040</u>	<u>63.8%</u>	<u>228,372</u>	<u>29.1%</u>	<u>1,295,486</u>	<u>1,043,847</u>	<u>24.1%</u>	<u>1,133,784</u>	<u>14.3%</u>
76	WASTEWATER NET INCOME	<u>(105,679)</u>	<u>(11,871)</u>	<u>-790.2%</u>	<u>(50,953)</u>	<u>-107.4%</u>	<u>(192,261)</u>	<u>(57,649)</u>	<u>-233.5%</u>	<u>(52,110)</u>	<u>-269.0%</u>

The York Water Company
Income Statement

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>	
	<i>Jul-2021</i>	<i>Jul-2020</i>	<i>Variance</i>	<i>Jul-2021</i>	<i>Variance</i>	<i>Jul-2021</i>	<i>Jul-2020</i>	<i>Variance</i>	<i>Jul-2021</i>	<i>Variance</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>
OPERATING REVENUES										
01 Residential	3,067,761	3,118,791	-1.6%	3,156,274	-2.8%	19,707,670	19,840,550	-0.7%	19,965,686	-1.3%
02 Commercial	976,692	936,729	4.3%	942,907	3.6%	5,978,042	5,670,076	5.4%	5,675,886	5.3%
03 Industrial	370,367	366,477	1.1%	368,895	0.4%	2,307,428	2,189,868	5.4%	2,192,084	5.3%
04 Fire Protection and Other	387,211	322,253	20.2%	359,317	7.8%	2,587,531	2,256,708	14.7%	2,475,394	4.5%
05 Wastewater	187,705	170,588	10.0%	179,838	4.4%	1,290,930	1,156,786	11.6%	1,261,512	2.3%
06 Revenue Offset - Tax Rate Change	0	0	N/A	0	N/A	0	(1,704)	-100.0%	0	N/A
07	4,989,736	4,914,838	1.5%	5,007,231	-0.3%	31,871,601	31,112,284	2.4%	31,570,562	1.0%
OPERATING EXPENSES										
SOURCE OF SUPPLY										
08 Salaries and Wages - Operations	10,027	10,558	-5.0%	10,806	-7.2%	67,977	67,837	0.2%	69,097	-1.6%
09 Salaries and Wages - Maintenance	22,413	20,976	6.9%	24,877	-9.9%	154,972	149,214	3.9%	165,560	-6.4%
10 Purchased Power	59,582	51,374	16.0%	57,955	2.8%	373,826	413,066	-9.5%	389,942	-4.1%
11 Fuel	5,914	3,874	52.7%	3,874	52.7%	12,840	8,209	56.4%	8,209	56.4%
12 Misc. Expenses - Operations	3,544	9,232	-61.6%	7,268	-51.2%	52,662	78,947	-33.3%	54,652	-3.6%
13 Misc. Expenses - Maintenance	12,113	16,296	-25.7%	16,590	-27.0%	112,614	117,601	-4.2%	113,307	-0.6%
14	113,593	112,310	1.1%	121,370	-6.4%	774,891	834,874	-7.2%	800,767	-3.2%
WATER TREATMENT										
15 Salaries and Wages - Operations	72,406	76,266	-5.1%	77,879	-7.0%	489,590	503,271	-2.7%	544,168	-10.0%
16 Salaries and Wages - Maintenance	16,868	16,425	2.7%	16,810	0.3%	98,357	80,725	21.8%	82,274	19.5%
17 Chemicals	74,533	80,270	-7.1%	80,788	-7.7%	324,482	337,682	-3.9%	339,861	-4.5%
18 Misc. Expenses - Operations	36,953	37,529	-1.5%	38,800	-4.8%	295,474	300,836	-1.8%	343,503	-14.0%
19 Misc. Expenses - Maintenance	22,334	18,222	22.6%	18,550	20.4%	181,127	126,961	42.7%	126,118	43.6%
20	223,094	228,712	-2.5%	232,827	-4.2%	1,389,030	1,349,475	2.9%	1,435,924	-3.3%
TRANSMISSION AND DISTRIBUTION										
21 Salaries and Wages - Operations	124,614	128,515	-3.0%	143,341	-13.1%	900,682	932,331	-3.4%	1,042,331	-13.6%
22 Salaries and Wages - Maintenance	73,755	62,568	17.9%	68,073	8.3%	524,608	474,071	10.7%	500,532	4.8%
23 Purchased Power	41,420	45,484	-8.9%	41,748	-0.8%	267,034	313,583	-14.8%	287,828	-7.2%
24 Misc. Expenses - Operations	46,918	32,514	44.3%	31,667	48.2%	242,162	232,318	4.2%	234,215	3.4%
25 Misc. Expenses - Maintenance	161,020	104,783	53.7%	129,886	24.0%	1,183,806	960,534	23.2%	1,037,971	14.1%
26	447,727	373,864	19.8%	414,715	8.0%	3,118,292	2,912,837	7.1%	3,102,877	0.5%

The York Water Company
Income Statement

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Jul-2021</i>	<i>Jul-2020</i>	<i>Variance</i>	<i>Jul-2021</i>	<i>Variance</i>	<i>Jul-2021</i>	<i>Jul-2020</i>	<i>Variance</i>	<i>Jul-2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
WASTEWATER COLLECTION & TREATMENT											
27	Salaries and Wages - Operations	25,608	21,793	17.5%	22,811	12.3%	186,416	142,367	30.9%	170,783	9.2%
28	Salaries and Wages - Maintenance	3,326	536	520.5%	547	508.0%	11,446	4,667	145.3%	4,705	143.3%
29	Purchased Power	4,705	4,001	17.6%	3,672	28.1%	30,935	25,023	23.6%	22,969	34.7%
30	Misc. Expenses - Operations	118,105	84,098	40.4%	98,084	20.4%	986,518	628,774	56.9%	694,561	42.0%
31	Misc. Expenses - Maintenance	4,279	14,490	-70.5%	5,410	-20.9%	49,370	98,166	-49.7%	137,923	-64.2%
32		<u>156,023</u>	<u>124,918</u>	<u>24.9%</u>	<u>130,524</u>	<u>19.5%</u>	<u>1,264,685</u>	<u>898,997</u>	<u>40.7%</u>	<u>1,030,941</u>	<u>22.7%</u>
CUSTOMERS ACCOUNTS											
33	Salaries and Wages - Operations	74,493	72,996	2.1%	77,652	-4.1%	545,358	572,910	-4.8%	600,670	-9.2%
34	Misc. Expenses - Operations	73,451	80,348	-8.6%	95,144	-22.8%	544,280	467,525	16.4%	518,331	5.0%
35		<u>147,944</u>	<u>153,344</u>	<u>-3.5%</u>	<u>172,796</u>	<u>-14.4%</u>	<u>1,089,638</u>	<u>1,040,435</u>	<u>4.7%</u>	<u>1,119,001</u>	<u>-2.6%</u>
ADMINISTRATIVE AND GENERAL											
36	Salaries and Wages - Operations	184,374	161,472	14.2%	187,364	-1.6%	1,298,634	1,164,363	11.5%	1,363,733	-4.8%
37	Salaries and Wages - Maintenance	663	1,468	-54.8%	1,493	-55.6%	10,747	8,449	27.2%	8,501	26.4%
38	Pension and 401K	54,425	47,674	14.2%	53,635	1.5%	403,538	355,585	13.5%	399,282	1.1%
39	Health Insurance	128,080	116,359	10.1%	124,736	2.7%	654,381	474,951	37.8%	617,648	5.9%
40	Contractual Services	25,751	25,649	0.4%	26,715	-3.6%	252,881	194,811	29.8%	224,816	12.5%
41	General Insurance	84,948	75,416	12.6%	81,359	4.4%	596,898	521,102	14.5%	569,513	4.8%
42	Rate Case Expense	8,663	8,663	0.0%	8,663	0.0%	60,641	60,641	0.0%	60,641	0.0%
43	Bad Debt Expense	33,750	35,833	-5.8%	33,750	0.0%	236,250	250,833	-5.8%	236,250	0.0%
44	Shareholder Expense	23,385	16,208	44.3%	20,417	14.5%	138,152	138,556	-0.3%	136,519	1.2%
45	Misc. Expenses - Operations	93,015	81,022	14.8%	93,796	-0.8%	745,146	678,666	9.8%	728,082	2.3%
46	Misc. Expenses - Maintenance	19,357	17,623	9.8%	18,540	4.4%	151,409	128,033	18.3%	127,940	18.3%
47	Admin and General Exp. Capitalized	(63,426)	(52,251)	21.4%	(53,740)	18.0%	(439,941)	(356,628)	23.4%	(366,807)	19.9%
48	Pension Service Costs	90,459	78,161	15.7%	78,161	15.7%	633,212	547,127	15.7%	547,127	15.7%
49		<u>683,444</u>	<u>613,297</u>	<u>11.4%</u>	<u>674,889</u>	<u>1.3%</u>	<u>4,741,948</u>	<u>4,166,489</u>	<u>13.8%</u>	<u>4,653,245</u>	<u>1.9%</u>
50	DEPRECIATION/AMORTIZATION	741,200	682,221	8.6%	734,933	0.9%	5,112,968	4,749,045	7.7%	5,063,212	1.0%
51	OTHER TAXES	102,464	93,910	9.1%	101,091	1.4%	749,558	718,315	4.3%	769,016	-2.5%
52	TOTAL OPERATING EXPENSES	<u>2,615,489</u>	<u>2,382,576</u>	<u>9.8%</u>	<u>2,583,145</u>	<u>1.3%</u>	<u>18,241,010</u>	<u>16,670,467</u>	<u>9.4%</u>	<u>17,974,983</u>	<u>1.5%</u>
53	OPERATING INCOME	<u>2,374,247</u>	<u>2,532,262</u>	<u>-6.2%</u>	<u>2,424,086</u>	<u>-2.1%</u>	<u>13,630,591</u>	<u>14,441,817</u>	<u>-5.6%</u>	<u>13,595,579</u>	<u>0.3%</u>

The York Water Company
Income Statement

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Jul-2021</i>	<i>Jul-2020</i>	<i>Variance</i>	<i>Jul-2021</i>	<i>Variance</i>	<i>Jul-2021</i>	<i>Jul-2020</i>	<i>Variance</i>	<i>Jul-2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
INTEREST EXP & INCOME DEDUCTIONS											
54	Interest on Debt	409,385	383,223	6.8%	410,437	-0.3%	2,845,235	2,734,049	4.1%	2,812,945	1.1%
55	Interest Capitalized	(96,014)	(34,877)	175.3%	(84,756)	13.3%	(669,020)	(249,810)	167.8%	(426,125)	57.0%
56	Other Pension Costs	101,207	113,506	-10.8%	113,506	-10.8%	708,456	794,541	-10.8%	794,542	-10.8%
57	Supplemental Retirement Expense	24,865	22,714	9.5%	33,309	-25.4%	161,169	(303,850)	153.0%	257,164	-37.3%
58	Contributions	3,000	500	500.0%	500	500.0%	58,929	91,666	-35.7%	57,916	1.7%
59	Other Income and Deductions	(3,684)	(6,257)	-41.1%	(2,988)	23.3%	(51,140)	(39,591)	29.2%	(26,238)	94.9%
60		<u>438,759</u>	<u>478,809</u>	<u>-8.4%</u>	<u>470,008</u>	<u>-6.6%</u>	<u>3,053,629</u>	<u>3,027,005</u>	<u>0.9%</u>	<u>3,470,204</u>	<u>-12.0%</u>
61	INCOME BEFORE TAXES	1,935,488	2,053,453	-5.7%	1,954,078	-1.0%	10,576,962	11,414,812	-7.3%	10,125,375	4.5%
62	FEDERAL AND STATE INCOME TAXES	<u>314,909</u>	<u>450,503</u>	<u>-30.1%</u>	<u>428,725</u>	<u>-26.5%</u>	<u>766,873</u>	<u>1,627,745</u>	<u>-52.9%</u>	<u>1,483,643</u>	<u>-48.3%</u>
63	NET INCOME	<u><u>1,620,579</u></u>	<u><u>1,602,950</u></u>	<u><u>1.1%</u></u>	<u><u>1,525,353</u></u>	<u><u>6.2%</u></u>	<u><u>9,810,089</u></u>	<u><u>9,787,067</u></u>	<u><u>0.2%</u></u>	<u><u>8,641,732</u></u>	<u><u>13.5%</u></u>
64	EARNINGS PER SHARE	0.124	0.123	0.8%	0.117	6.0%	0.751	0.751	0.0%	0.661	13.6%
65	DIVIDENDS PER SHARE	0.0624	0.0600	4.0%	0.0624	0.0%	0.4372	0.4204	4.0%	0.4372	0.0%
WASTEWATER											
66	OPERATING REVENUES	187,705	170,588	10.0%	179,838	4.4%	1,290,930	1,156,786	11.6%	1,261,512	2.3%
EXPENSES											
67	Salaries and Wages	28,934	22,330	29.6%	23,358	23.9%	197,862	147,034	34.6%	175,488	12.7%
68	Operations and Maintenance	127,089	102,588	23.9%	107,166	18.6%	1,066,823	751,963	41.9%	855,453	24.7%
69	General and Other	995	2,644	-62.4%	3,416	-70.9%	10,213	7,221	41.4%	11,031	-7.4%
70	Allocation from Water	45,668	39,125	16.7%	41,024	11.3%	326,417	278,295	17.3%	291,803	11.9%
71	Depreciation	19,368	14,158	36.8%	25,304	-23.5%	129,331	98,893	30.8%	140,682	-8.1%
72	Interest Capitalized	(2,558)	(5,476)	-53.3%	(21,186)	-87.9%	(135,649)	(34,597)	292.1%	(135,040)	0.5%
73	Other Income and Deductions	2,202	986	123.3%	930	136.8%	9,055	7,247	24.9%	6,862	32.0%
74	Federal and State Income Taxes	(10,152)	(2,485)	-308.5%	(67)	-15052.2%	(97,020)	(38,339)	-153.1%	(32,550)	-198.1%
75		<u>211,546</u>	<u>173,870</u>	<u>21.7%</u>	<u>179,945</u>	<u>17.6%</u>	<u>1,507,032</u>	<u>1,217,717</u>	<u>23.8%</u>	<u>1,313,729</u>	<u>14.7%</u>
76	WASTEWATER NET INCOME	<u><u>(23,841)</u></u>	<u><u>(3,282)</u></u>	<u><u>-626.4%</u></u>	<u><u>(107)</u></u>	<u><u>-22181.3%</u></u>	<u><u>(216,102)</u></u>	<u><u>(60,931)</u></u>	<u><u>-254.7%</u></u>	<u><u>(52,217)</u></u>	<u><u>-313.9%</u></u>

The York Water Company
Income Statement

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>	
	<i>Aug 2021</i>	<i>Aug 2020</i>	<i>Variance</i>	<i>Aug 2021</i>	<i>Variance</i>	<i>Aug 2021</i>	<i>Aug 2020</i>	<i>Variance</i>	<i>Aug 2021</i>	<i>Variance</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>
OPERATING REVENUES										
01 Residential	2,883,516	2,915,611	-1.1%	2,950,710	-2.3%	22,591,186	22,756,161	-0.7%	22,916,396	-1.4%
02 Commercial	941,493	885,579	6.3%	891,423	5.6%	6,919,535	6,555,655	5.6%	6,567,309	5.4%
03 Industrial	380,444	365,654	4.0%	368,067	3.4%	2,687,872	2,555,522	5.2%	2,560,151	5.0%
04 Fire Protection and Other	364,255	381,600	-4.5%	348,150	4.6%	2,951,786	2,638,308	11.9%	2,823,544	4.5%
05 Wastewater	180,546	171,189	5.5%	180,439	0.1%	1,471,476	1,327,975	10.8%	1,441,951	2.0%
06 Revenue Offset - Tax Rate Change	0	0	N/A	0	N/A	0	(1,704)	-100.0%	0	N/A
07	4,750,254	4,719,633	0.6%	4,738,789	0.2%	36,621,855	35,831,917	2.2%	36,309,351	0.9%
OPERATING EXPENSES										
SOURCE OF SUPPLY										
08 Salaries and Wages - Operations	7,382	8,825	-16.4%	9,032	-18.3%	75,359	76,662	-1.7%	78,129	-3.5%
09 Salaries and Wages - Maintenance	21,291	12,383	71.9%	16,084	32.4%	176,263	161,597	9.1%	181,644	-3.0%
10 Purchased Power	48,056	54,394	-11.7%	57,127	-15.9%	421,882	467,460	-9.8%	447,069	-5.6%
11 Fuel	3,386	3,819	-11.3%	3,819	-11.3%	16,226	12,028	34.9%	12,028	34.9%
12 Misc. Expenses - Operations	5,707	3,993	42.9%	5,079	12.4%	58,369	82,940	-29.6%	59,731	-2.3%
13 Misc. Expenses - Maintenance	14,653	9,993	46.6%	10,174	44.0%	127,267	127,594	-0.3%	123,481	3.1%
14	100,475	93,407	7.6%	101,315	-0.8%	875,366	928,281	-5.7%	902,082	-3.0%
WATER TREATMENT										
15 Salaries and Wages - Operations	77,192	64,177	20.3%	65,534	17.8%	566,782	567,448	-0.1%	609,702	-7.0%
16 Salaries and Wages - Maintenance	19,846	18,654	6.4%	19,089	4.0%	118,203	99,379	18.9%	101,363	16.6%
17 Chemicals	89,093	73,371	21.4%	73,844	20.7%	413,575	411,053	0.6%	413,705	0.0%
18 Misc. Expenses - Operations	54,639	45,597	19.8%	50,492	8.2%	350,113	346,433	1.1%	393,995	-11.1%
19 Misc. Expenses - Maintenance	26,689	21,915	21.8%	22,310	19.6%	207,816	148,876	39.6%	148,428	40.0%
20	267,459	223,714	19.6%	231,269	15.6%	1,656,489	1,573,189	5.3%	1,667,193	-0.6%
TRANSMISSION AND DISTRIBUTION										
21 Salaries and Wages - Operations	120,196	113,614	5.8%	128,090	-6.2%	1,020,878	1,045,945	-2.4%	1,170,421	-12.8%
22 Salaries and Wages - Maintenance	74,266	60,861	22.0%	73,872	0.5%	598,874	534,932	12.0%	574,404	4.3%
23 Purchased Power	36,631	46,876	-21.9%	43,026	-14.9%	303,665	360,459	-15.8%	330,854	-8.2%
24 Misc. Expenses - Operations	33,528	25,869	29.6%	26,541	26.3%	275,690	258,187	6.8%	260,756	5.7%
25 Misc. Expenses - Maintenance	147,081	174,971	-15.9%	155,971	-5.7%	1,330,887	1,135,505	17.2%	1,193,942	11.5%
26	411,702	422,191	-2.5%	427,500	-3.7%	3,529,994	3,335,028	5.8%	3,530,377	0.0%

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Aug 2021</i>	<i>Aug 2020</i>	<i>Variance</i>	<i>Aug 2021</i>	<i>Variance</i>	<i>Aug 2021</i>	<i>Aug 2020</i>	<i>Variance</i>	<i>Aug 2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
WASTEWATER COLLECTION & TREATMENT											
27	Salaries and Wages - Operations	27,620	20,192	36.8%	21,135	30.7%	214,036	162,559	31.7%	191,918	11.5%
28	Salaries and Wages - Maintenance	1,696	1,247	36.0%	1,269	33.6%	13,142	5,914	122.2%	5,974	120.0%
29	Purchased Power	3,223	3,471	-7.1%	3,186	1.2%	34,158	28,494	19.9%	26,155	30.6%
30	Misc. Expenses - Operations	130,057	90,673	43.4%	95,116	36.7%	1,116,575	719,447	55.2%	789,677	41.4%
31	Misc. Expenses - Maintenance	26,176	27,791	-5.8%	3,405	668.8%	75,546	125,957	-40.0%	141,328	-46.5%
32		<u>188,772</u>	<u>143,374</u>	<u>31.7%</u>	<u>124,111</u>	<u>52.1%</u>	<u>1,453,457</u>	<u>1,042,371</u>	<u>39.4%</u>	<u>1,155,052</u>	<u>25.8%</u>
CUSTOMERS ACCOUNTS											
33	Salaries and Wages - Operations	77,162	70,482	9.5%	75,067	2.8%	622,520	643,392	-3.2%	675,737	-7.9%
34	Misc. Expenses - Operations	10,120	66,997	-84.9%	68,708	-85.3%	554,400	534,522	3.7%	587,039	-5.6%
35		<u>87,282</u>	<u>137,479</u>	<u>-36.5%</u>	<u>143,775</u>	<u>-39.3%</u>	<u>1,176,920</u>	<u>1,177,914</u>	<u>-0.1%</u>	<u>1,262,776</u>	<u>-6.8%</u>
ADMINISTRATIVE AND GENERAL											
36	Salaries and Wages - Operations	177,081	134,222	31.9%	159,467	11.0%	1,475,715	1,298,585	13.6%	1,523,200	-3.1%
37	Salaries and Wages - Maintenance	1,174	707	66.1%	719	63.3%	11,921	9,156	30.2%	9,220	29.3%
38	Pension and 401K	51,548	44,645	15.5%	50,740	1.6%	455,086	400,230	13.7%	450,022	1.1%
39	Health Insurance	118,948	126,788	-6.2%	124,736	-4.6%	773,329	601,739	28.5%	742,384	4.2%
40	Contractual Services	52,832	28,873	83.0%	34,646	52.5%	305,713	223,684	36.7%	259,462	17.8%
41	General Insurance	84,690	74,811	13.2%	81,359	4.1%	681,588	595,913	14.4%	650,872	4.7%
42	Rate Case Expense	8,663	8,663	0.0%	8,663	0.0%	69,304	69,304	0.0%	69,304	0.0%
43	Bad Debt Expense	33,750	35,833	-5.8%	33,750	0.0%	270,000	286,666	-5.8%	270,000	0.0%
44	Shareholder Expense	14,975	19,297	-22.4%	16,817	-11.0%	153,127	157,853	-3.0%	153,336	-0.1%
45	Misc. Expenses - Operations	106,413	87,178	22.1%	90,708	17.3%	851,559	765,844	11.2%	818,790	4.0%
46	Misc. Expenses - Maintenance	18,078	15,820	14.3%	16,702	8.2%	169,487	143,853	17.8%	144,642	17.2%
47	Admin and General Exp. Capitalized	(63,848)	(50,973)	25.3%	(52,427)	21.8%	(503,789)	(407,601)	23.6%	(419,234)	20.2%
48	Pension Service Costs	90,459	78,161	15.7%	78,161	15.7%	723,671	625,288	15.7%	625,288	15.7%
49		<u>694,763</u>	<u>604,025</u>	<u>15.0%</u>	<u>644,041</u>	<u>7.9%</u>	<u>5,436,711</u>	<u>4,770,514</u>	<u>14.0%</u>	<u>5,297,286</u>	<u>2.6%</u>
50	DEPRECIATION/AMORTIZATION	741,199	682,222	8.6%	734,933	0.9%	5,854,167	5,431,267	7.8%	5,798,145	1.0%
51	OTHER TAXES	92,398	79,990	15.5%	97,349	-5.1%	841,956	798,305	5.5%	866,365	-2.8%
52	TOTAL OPERATING EXPENSES	<u>2,584,050</u>	<u>2,386,402</u>	<u>8.3%</u>	<u>2,504,293</u>	<u>3.2%</u>	<u>20,825,060</u>	<u>19,056,869</u>	<u>9.3%</u>	<u>20,479,276</u>	<u>1.7%</u>
53	OPERATING INCOME	<u>2,166,204</u>	<u>2,333,231</u>	<u>-7.2%</u>	<u>2,234,496</u>	<u>-3.1%</u>	<u>15,796,795</u>	<u>16,775,048</u>	<u>-5.8%</u>	<u>15,830,075</u>	<u>-0.2%</u>

The York Water Company
Income Statement

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Aug 2021</i>	<i>Aug 2020</i>	<i>Variance</i>	<i>Aug 2021</i>	<i>Variance</i>	<i>Aug 2021</i>	<i>Aug 2020</i>	<i>Variance</i>	<i>Aug 2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
INTEREST EXP & INCOME DEDUCTIONS											
54	Interest on Debt	411,852	384,056	7.2%	416,252	-1.1%	3,257,087	3,118,105	4.5%	3,229,197	0.9%
55	Interest Capitalized	(98,400)	(34,941)	181.6%	(38,543)	155.3%	(767,420)	(284,751)	169.5%	(464,668)	65.2%
56	Other Pension Costs	101,208	113,506	-10.8%	113,506	-10.8%	809,664	908,047	-10.8%	908,048	-10.8%
57	Supplemental Retirement Expense	24,865	22,505	10.5%	33,309	-25.4%	186,034	(281,345)	166.1%	290,473	-36.0%
58	Contributions	0	1,128	-100.0%	1,128	-100.0%	58,929	92,794	-36.5%	59,044	-0.2%
59	Other Income and Deductions	(11,897)	(12,174)	-2.3%	(10,518)	13.1%	(63,037)	(51,765)	21.8%	(36,756)	71.5%
60		<u>427,628</u>	<u>474,080</u>	<u>-9.8%</u>	<u>515,134</u>	<u>-17.0%</u>	<u>3,481,257</u>	<u>3,501,085</u>	<u>-0.6%</u>	<u>3,985,338</u>	<u>-12.6%</u>
61	INCOME BEFORE TAXES	1,738,576	1,859,151	-6.5%	1,719,362	1.1%	12,315,538	13,273,963	-7.2%	11,844,737	4.0%
62	FEDERAL AND STATE INCOME TAXES	<u>190,709</u>	<u>444,904</u>	<u>-57.1%</u>	<u>411,443</u>	<u>-53.6%</u>	<u>957,582</u>	<u>2,072,649</u>	<u>-53.8%</u>	<u>1,895,086</u>	<u>-49.5%</u>
63	NET INCOME	<u><u>1,547,867</u></u>	<u><u>1,414,247</u></u>	<u><u>9.4%</u></u>	<u><u>1,307,919</u></u>	<u><u>18.3%</u></u>	<u><u>11,357,956</u></u>	<u><u>11,201,314</u></u>	<u><u>1.4%</u></u>	<u><u>9,949,651</u></u>	<u><u>14.2%</u></u>
64	EARNINGS PER SHARE	0.118	0.108	9.3%	0.100	18.0%	0.869	0.859	1.2%	0.761	14.2%
65	DIVIDENDS PER SHARE	0.0625	0.0601	4.0%	0.0625	0.0%	0.4997	0.4805	4.0%	0.4997	0.0%
WASTEWATER											
66	OPERATING REVENUES	180,546	171,189	5.5%	180,439	0.1%	1,471,476	1,327,975	10.8%	1,441,951	2.0%
EXPENSES											
67	Salaries and Wages	29,316	21,439	36.7%	22,404	30.9%	227,178	168,473	34.8%	197,892	14.8%
68	Operations and Maintenance	159,456	121,935	30.8%	101,707	56.8%	1,226,279	873,898	40.3%	957,160	28.1%
69	General and Other	855	1,836	-53.4%	2,576	-66.8%	11,068	9,057	22.2%	13,607	-18.7%
70	Allocation from Water	50,647	38,386	31.9%	40,250	25.8%	377,064	316,681	19.1%	332,053	13.6%
71	Depreciation	19,368	14,158	36.8%	25,304	-23.5%	148,699	113,051	31.5%	165,986	-10.4%
72	Interest Capitalized	(2,943)	(5,255)	-44.0%	(12,367)	-76.2%	(138,592)	(39,852)	247.8%	(147,407)	-6.0%
73	Other Income and Deductions	930	986	-5.7%	931	-0.1%	9,985	8,233	21.3%	7,793	28.1%
74	Federal and State Income Taxes	(22,589)	(7,261)	-211.1%	(141)	-15920.6%	(119,609)	(45,600)	-162.3%	(32,691)	-265.9%
75		<u>235,040</u>	<u>186,224</u>	<u>26.2%</u>	<u>180,664</u>	<u>30.1%</u>	<u>1,742,072</u>	<u>1,403,941</u>	<u>24.1%</u>	<u>1,494,393</u>	<u>16.6%</u>
76	WASTEWATER NET INCOME	<u><u>(54,494)</u></u>	<u><u>(15,035)</u></u>	<u><u>-262.4%</u></u>	<u><u>(225)</u></u>	<u><u>-24119.6%</u></u>	<u><u>(270,596)</u></u>	<u><u>(75,966)</u></u>	<u><u>-256.2%</u></u>	<u><u>(52,442)</u></u>	<u><u>-416.0%</u></u>

The York Water Company
Income Statement

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>	
	<i>Sep-2021</i>	<i>Sep-2020</i>	<i>Variance</i>	<i>Sep-2021</i>	<i>Variance</i>	<i>Sep-2021</i>	<i>Sep-2020</i>	<i>Variance</i>	<i>Sep-2021</i>	<i>Variance</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>
OPERATING REVENUES										
01 Residential	2,895,344	2,867,252	1.0%	2,901,816	-0.2%	25,486,530	25,623,413	-0.5%	25,818,212	-1.3%
02 Commercial	934,865	902,216	3.6%	908,167	2.9%	7,854,400	7,457,871	5.3%	7,475,476	5.1%
03 Industrial	348,773	317,484	9.9%	319,580	9.1%	3,036,645	2,873,006	5.7%	2,879,731	5.4%
04 Fire Protection and Other	392,402	353,581	11.0%	355,292	10.4%	3,344,188	2,991,889	11.8%	3,178,836	5.2%
05 Wastewater	191,799	181,988	5.4%	187,239	2.4%	1,663,275	1,509,963	10.2%	1,629,190	2.1%
06 Revenue Offset - Tax Rate Change	0	0	N/A	0	N/A	0	(1,704)	-100.0%	0	N/A
07	4,763,183	4,622,521	3.0%	4,672,094	1.9%	41,385,038	40,454,438	2.3%	40,981,445	1.0%
OPERATING EXPENSES										
SOURCE OF SUPPLY										
08 Salaries and Wages - Operations	10,848	10,500	3.3%	10,746	0.9%	86,207	87,162	-1.1%	88,875	-3.0%
09 Salaries and Wages - Maintenance	24,416	19,828	23.1%	23,704	3.0%	200,679	181,425	10.6%	205,348	-2.3%
10 Purchased Power	56,456	47,464	18.9%	43,565	29.6%	478,338	514,924	-7.1%	490,634	-2.5%
11 Fuel	1,120	1,075	4.2%	1,075	4.2%	17,346	13,103	32.4%	13,103	32.4%
12 Misc. Expenses - Operations	4,210	4,882	-13.8%	7,470	-43.6%	62,579	87,822	-28.7%	67,201	-6.9%
13 Misc. Expenses - Maintenance	29,581	20,543	44.0%	20,916	41.4%	156,848	148,137	5.9%	144,397	8.6%
14	126,631	104,292	21.4%	107,476	17.8%	1,001,997	1,032,573	-3.0%	1,009,558	-0.7%
WATER TREATMENT										
15 Salaries and Wages - Operations	84,692	67,001	26.4%	70,932	19.4%	651,474	634,449	2.7%	680,634	-4.3%
16 Salaries and Wages - Maintenance	14,209	19,950	-28.8%	20,417	-30.4%	132,412	119,329	11.0%	121,780	8.7%
17 Chemicals	74,948	67,161	11.6%	67,593	10.9%	488,523	478,214	2.2%	481,298	1.5%
18 Misc. Expenses - Operations	54,994	42,069	30.7%	48,317	13.8%	405,107	388,502	4.3%	442,312	-8.4%
19 Misc. Expenses - Maintenance	25,370	32,204	-21.2%	31,078	-18.4%	233,186	181,080	28.8%	179,506	29.9%
20	254,213	228,385	11.3%	238,337	6.7%	1,910,702	1,801,574	6.1%	1,905,530	0.3%
TRANSMISSION AND DISTRIBUTION										
21 Salaries and Wages - Operations	136,525	121,679	12.2%	136,324	0.1%	1,157,403	1,167,624	-0.9%	1,306,745	-11.4%
22 Salaries and Wages - Maintenance	65,748	50,150	31.1%	58,478	12.4%	664,622	585,082	13.6%	632,882	5.0%
23 Purchased Power	36,556	42,063	-13.1%	38,608	-5.3%	340,221	402,522	-15.5%	369,462	-7.9%
24 Misc. Expenses - Operations	45,364	27,383	65.7%	29,607	53.2%	321,054	285,570	12.4%	290,363	10.6%
25 Misc. Expenses - Maintenance	191,039	160,931	18.7%	165,033	15.8%	1,521,926	1,296,436	17.4%	1,358,975	12.0%
26	475,232	402,206	18.2%	428,050	11.0%	4,005,226	3,737,234	7.2%	3,958,427	1.2%

The York Water Company
Income Statement

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Sep-2021</i>	<i>Sep-2020</i>	<i>Variance</i>	<i>Sep-2021</i>	<i>Variance</i>	<i>Sep-2021</i>	<i>Sep-2020</i>	<i>Variance</i>	<i>Sep-2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
WASTEWATER COLLECTION & TREATMENT											
27	Salaries and Wages - Operations	30,819	24,060	28.1%	25,183	22.4%	244,855	186,619	31.2%	217,101	12.8%
28	Salaries and Wages - Maintenance	1,513	735	105.9%	748	102.3%	14,655	6,649	120.4%	6,722	118.0%
29	Purchased Power	5,159	4,598	12.2%	4,220	22.3%	39,317	33,092	18.8%	30,375	29.4%
30	Misc. Expenses - Operations	122,022	105,846	15.3%	102,047	19.6%	1,238,597	825,293	50.1%	891,724	38.9%
31	Misc. Expenses - Maintenance	6,561	4,662	40.7%	6,280	4.5%	82,107	130,619	-37.1%	147,608	-44.4%
32		<u>166,074</u>	<u>139,901</u>	<u>18.7%</u>	<u>138,478</u>	<u>19.9%</u>	<u>1,619,531</u>	<u>1,182,272</u>	<u>37.0%</u>	<u>1,293,530</u>	<u>25.2%</u>
CUSTOMERS ACCOUNTS											
33	Salaries and Wages - Operations	76,815	79,332	-3.2%	84,891	-9.5%	699,335	722,724	-3.2%	760,628	-8.1%
34	Misc. Expenses - Operations	46,344	87,295	-46.9%	69,056	-32.9%	600,744	621,817	-3.4%	656,095	-8.4%
35		<u>123,159</u>	<u>166,627</u>	<u>-26.1%</u>	<u>153,947</u>	<u>-20.0%</u>	<u>1,300,079</u>	<u>1,344,541</u>	<u>-3.3%</u>	<u>1,416,723</u>	<u>-8.2%</u>
ADMINISTRATIVE AND GENERAL											
36	Salaries and Wages - Operations	189,085	153,624	23.1%	179,256	5.5%	1,664,800	1,452,209	14.6%	1,702,456	-2.2%
37	Salaries and Wages - Maintenance	1,208	1,670	-27.7%	1,699	-28.9%	13,129	10,826	21.3%	10,919	20.2%
38	Pension and 401K	48,958	45,642	7.3%	49,668	-1.4%	504,044	445,872	13.0%	499,690	0.9%
39	Health Insurance	33,629	15,423	118.0%	600	5504.8%	806,958	617,162	30.8%	742,984	8.6%
40	Contractual Services	86,308	44,545	93.8%	32,954	161.9%	392,021	268,229	46.2%	292,416	34.1%
41	General Insurance	81,856	74,533	9.8%	81,359	0.6%	763,444	670,446	13.9%	732,231	4.3%
42	Rate Case Expense	8,663	8,663	0.0%	8,663	0.0%	77,967	77,967	0.0%	77,967	0.0%
43	Bad Debt Expense	33,750	73,333	-54.0%	33,750	0.0%	303,750	359,999	-15.6%	303,750	0.0%
44	Shareholder Expense	18,489	17,488	5.7%	17,817	3.8%	171,616	175,341	-2.1%	171,153	0.3%
45	Misc. Expenses - Operations	71,564	162,872	-56.1%	94,118	-24.0%	923,123	928,716	-0.6%	912,908	1.1%
46	Misc. Expenses - Maintenance	20,370	20,409	-0.2%	17,634	15.5%	189,857	164,262	15.6%	162,276	17.0%
47	Admin and General Exp. Capitalized	(62,506)	(52,033)	20.1%	(53,520)	16.8%	(566,295)	(459,634)	23.2%	(472,754)	19.8%
48	Pension Service Costs	90,459	78,161	15.7%	78,161	15.7%	814,130	703,449	15.7%	703,449	15.7%
49		<u>621,833</u>	<u>644,330</u>	<u>-3.5%</u>	<u>542,159</u>	<u>14.7%</u>	<u>6,058,544</u>	<u>5,414,844</u>	<u>11.9%</u>	<u>5,839,445</u>	<u>3.8%</u>
50	DEPRECIATION/AMORTIZATION	741,199	682,221	8.6%	734,933	0.9%	6,595,366	6,113,488	7.9%	6,533,078	1.0%
51	OTHER TAXES	111,917	99,461	12.5%	96,979	15.4%	953,873	897,766	6.2%	963,344	-1.0%
52	TOTAL OPERATING EXPENSES	<u>2,620,258</u>	<u>2,467,423</u>	<u>6.2%</u>	<u>2,440,359</u>	<u>7.4%</u>	<u>23,445,318</u>	<u>21,524,292</u>	<u>8.9%</u>	<u>22,919,635</u>	<u>2.3%</u>
53	OPERATING INCOME	<u>2,142,925</u>	<u>2,155,098</u>	<u>-0.6%</u>	<u>2,231,735</u>	<u>-4.0%</u>	<u>17,939,720</u>	<u>18,930,146</u>	<u>-5.2%</u>	<u>18,061,810</u>	<u>-0.7%</u>

The York Water Company
Income Statement

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Sep-2021</i>	<i>Sep-2020</i>	<i>Variance</i>	<i>Sep-2021</i>	<i>Variance</i>	<i>Sep-2021</i>	<i>Sep-2020</i>	<i>Variance</i>	<i>Sep-2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
INTEREST EXP & INCOME DEDUCTIONS											
54	Interest on Debt	415,860	385,378	7.9%	422,068	-1.5%	3,672,947	3,503,483	4.8%	3,651,265	0.6%
55	Interest Capitalized	(116,006)	(45,231)	156.5%	(66,721)	73.9%	(883,426)	(329,982)	167.7%	(531,389)	66.2%
56	Other Pension Costs	101,208	113,506	-10.8%	113,506	-10.8%	910,872	1,021,553	-10.8%	1,021,554	-10.8%
57	Supplemental Retirement Expense	12,750	21,228	-39.9%	45,309	-71.9%	198,784	(260,117)	176.4%	335,782	-40.8%
58	Contributions	100	500	-80.0%	500	-80.0%	59,029	93,294	-36.7%	59,544	-0.9%
59	Other Income and Deductions	(15,002)	(9,367)	60.2%	(6,831)	119.6%	(78,039)	(61,132)	27.7%	(43,587)	79.0%
60		<u>398,910</u>	<u>466,014</u>	<u>-14.4%</u>	<u>507,831</u>	<u>-21.4%</u>	<u>3,880,167</u>	<u>3,967,099</u>	<u>-2.2%</u>	<u>4,493,169</u>	<u>-13.6%</u>
61	INCOME BEFORE TAXES	1,744,015	1,689,084	3.3%	1,723,904	1.2%	14,059,553	14,963,047	-6.0%	13,568,641	3.6%
62	FEDERAL AND STATE INCOME TAXES	<u>118,913</u>	<u>2,873</u>	<u>4039.0%</u>	<u>8,620</u>	<u>1279.5%</u>	<u>1,076,495</u>	<u>2,075,522</u>	<u>-48.1%</u>	<u>1,903,706</u>	<u>-43.5%</u>
63	NET INCOME	<u><u>1,625,102</u></u>	<u><u>1,686,211</u></u>	<u><u>-3.6%</u></u>	<u><u>1,715,284</u></u>	<u><u>-5.3%</u></u>	<u><u>12,983,058</u></u>	<u><u>12,887,525</u></u>	<u><u>0.7%</u></u>	<u><u>11,664,935</u></u>	<u><u>11.3%</u></u>
64	EARNINGS PER SHARE	0.124	0.129	-3.9%	0.131	-5.3%	0.993	0.988	0.5%	0.892	11.3%
65	DIVIDENDS PER SHARE	0.0625	0.0601	4.0%	0.0625	0.0%	0.5622	0.5406	4.0%	0.5622	0.0%
WASTEWATER											
66	OPERATING REVENUES	191,799	181,988	5.4%	187,239	2.4%	1,663,275	1,509,963	10.2%	1,629,190	2.1%
EXPENSES											
67	Salaries and Wages	32,332	24,795	30.4%	25,931	24.7%	259,510	193,268	34.3%	223,823	15.9%
68	Operations and Maintenance	133,742	115,106	16.2%	112,547	18.8%	1,360,021	989,004	37.5%	1,069,707	27.1%
69	General and Other	6,894	1,978	248.5%	631	992.6%	17,962	11,035	62.8%	14,238	26.2%
70	Allocation from Water	38,118	50,386	-24.3%	52,832	-27.9%	415,182	367,067	13.1%	384,885	7.9%
71	Depreciation	19,368	14,158	36.8%	25,304	-23.5%	168,067	127,209	32.1%	191,290	-12.1%
72	Interest Capitalized	(3,190)	(7,256)	-56.0%	(14,367)	-77.8%	(141,782)	(47,108)	201.0%	(161,774)	-12.4%
73	Other Income and Deductions	931	986	-5.6%	930	0.1%	10,916	9,219	18.4%	8,723	25.1%
74	Federal and State Income Taxes	(15,455)	(8,036)	-92.3%	(6,362)	-142.9%	(135,064)	(53,636)	-151.8%	(39,053)	-245.8%
75		<u>212,740</u>	<u>192,117</u>	<u>10.7%</u>	<u>197,446</u>	<u>7.7%</u>	<u>1,954,812</u>	<u>1,596,058</u>	<u>22.5%</u>	<u>1,691,839</u>	<u>15.5%</u>
76	WASTEWATER NET INCOME	<u><u>(20,941)</u></u>	<u><u>(10,129)</u></u>	<u><u>-106.7%</u></u>	<u><u>(10,207)</u></u>	<u><u>-105.2%</u></u>	<u><u>(291,537)</u></u>	<u><u>(86,095)</u></u>	<u><u>-238.6%</u></u>	<u><u>(62,649)</u></u>	<u><u>-365.3%</u></u>

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>	
	<i>Oct-2021</i>	<i>Oct-2020</i>	<i>Variance</i>	<i>Oct-2021</i>	<i>Variance</i>	<i>Oct-2021</i>	<i>Oct-2020</i>	<i>Variance</i>	<i>Oct-2021</i>	<i>Variance</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>
OPERATING REVENUES										
01 Residential	2,852,092	2,873,743	-0.8%	2,817,334	1.2%	28,338,622	28,497,156	-0.6%	28,635,546	-1.0%
02 Commercial	913,452	892,751	2.3%	904,407	1.0%	8,767,852	8,350,622	5.0%	8,379,883	4.6%
03 Industrial	359,224	336,828	6.6%	349,997	2.6%	3,395,869	3,209,834	5.8%	3,229,728	5.1%
04 Fire Protection and Other	373,191	376,121	-0.8%	351,948	6.0%	3,717,379	3,368,010	10.4%	3,530,784	5.3%
05 Wastewater	183,612	182,382	0.7%	179,853	2.1%	1,846,887	1,692,345	9.1%	1,809,043	2.1%
06 Revenue Offset - Tax Rate Change	0	0	N/A	0	N/A	0	(1,704)	-100.0%	0	N/A
07	4,681,571	4,661,825	0.4%	4,603,539	1.7%	46,066,609	45,116,263	2.1%	45,584,984	1.1%
OPERATING EXPENSES										
SOURCE OF SUPPLY										
08 Salaries and Wages - Operations	10,214	9,721	5.1%	10,732	-4.8%	96,421	96,883	-0.5%	99,607	-3.2%
09 Salaries and Wages - Maintenance	22,233	23,019	-3.4%	21,906	1.5%	222,912	204,444	9.0%	227,254	-1.9%
10 Purchased Power	60,859	67,208	-9.4%	57,071	6.6%	539,197	582,132	-7.4%	547,705	-1.6%
11 Fuel	1,595	1,764	-9.6%	849	87.9%	18,941	14,867	27.4%	13,952	35.8%
12 Misc. Expenses - Operations	5,922	8,338	-29.0%	5,051	17.2%	68,501	96,160	-28.8%	72,252	-5.2%
13 Misc. Expenses - Maintenance	24,865	11,638	113.7%	21,763	14.3%	181,713	159,775	13.7%	166,160	9.4%
14	125,688	121,688	3.3%	117,372	7.1%	1,127,685	1,154,261	-2.3%	1,126,930	0.1%
WATER TREATMENT										
15 Salaries and Wages - Operations	73,588	69,732	5.5%	82,390	-10.7%	725,062	704,181	3.0%	763,024	-5.0%
16 Salaries and Wages - Maintenance	21,246	17,754	19.7%	17,445	21.8%	153,658	137,083	12.1%	139,225	10.4%
17 Chemicals	80,480	65,693	22.5%	72,692	10.7%	569,003	543,907	4.6%	553,990	2.7%
18 Misc. Expenses - Operations	27,110	36,625	-26.0%	36,459	-25.6%	432,217	425,127	1.7%	478,771	-9.7%
19 Misc. Expenses - Maintenance	25,238	24,207	4.3%	41,851	-39.7%	258,424	205,287	25.9%	221,357	16.7%
20	227,662	214,011	6.4%	250,837	-9.2%	2,138,364	2,015,585	6.1%	2,156,367	-0.8%
TRANSMISSION AND DISTRIBUTION										
21 Salaries and Wages - Operations	129,028	138,544	-6.9%	153,658	-16.0%	1,286,431	1,306,168	-1.5%	1,460,403	-11.9%
22 Salaries and Wages - Maintenance	60,387	77,919	-22.5%	73,998	-18.4%	725,009	663,001	9.4%	706,880	2.6%
23 Purchased Power	41,628	45,205	-7.9%	44,393	-6.2%	381,849	447,727	-14.7%	413,855	-7.7%
24 Misc. Expenses - Operations	31,541	31,399	0.5%	32,016	-1.5%	352,595	316,969	11.2%	322,379	9.4%
25 Misc. Expenses - Maintenance	106,706	160,037	-33.3%	152,131	-29.9%	1,628,632	1,456,473	11.8%	1,511,106	7.8%
26	369,290	453,104	-18.5%	456,196	-19.1%	4,374,516	4,190,338	4.4%	4,414,623	-0.9%

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Oct-2021</i>	<i>Oct-2020</i>	<i>Variance</i>	<i>Oct-2021</i>	<i>Variance</i>	<i>Oct-2021</i>	<i>Oct-2020</i>	<i>Variance</i>	<i>Oct-2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
WASTEWATER COLLECTION & TREATMENT											
27	Salaries and Wages - Operations	29,955	24,641	21.6%	25,726	16.4%	274,810	211,260	30.1%	242,827	13.2%
28	Salaries and Wages - Maintenance	1,868	1,122	66.5%	270	591.9%	16,523	7,771	112.6%	6,992	136.3%
29	Purchased Power	4,061	4,412	-8.0%	3,046	33.3%	43,378	37,504	15.7%	33,421	29.8%
30	Misc. Expenses - Operations	140,320	93,289	50.4%	96,973	44.7%	1,378,917	918,582	50.1%	988,697	39.5%
31	Misc. Expenses - Maintenance	12,440	8,834	40.8%	6,394	94.6%	94,547	139,453	-32.2%	154,002	-38.6%
32		<u>188,644</u>	<u>132,298</u>	<u>42.6%</u>	<u>132,409</u>	<u>42.5%</u>	<u>1,808,175</u>	<u>1,314,570</u>	<u>37.5%</u>	<u>1,425,939</u>	<u>26.8%</u>
CUSTOMERS ACCOUNTS											
33	Salaries and Wages - Operations	82,555	81,183	1.7%	87,981	-6.2%	781,890	803,907	-2.7%	848,609	-7.9%
34	Misc. Expenses - Operations	80,822	75,040	7.7%	68,789	17.5%	681,566	696,857	-2.2%	724,884	-6.0%
35		<u>163,377</u>	<u>156,223</u>	<u>4.6%</u>	<u>156,770</u>	<u>4.2%</u>	<u>1,463,456</u>	<u>1,500,764</u>	<u>-2.5%</u>	<u>1,573,493</u>	<u>-7.0%</u>
ADMINISTRATIVE AND GENERAL											
36	Salaries and Wages - Operations	196,593	168,527	16.7%	232,908	-15.6%	1,861,393	1,620,736	14.8%	1,935,364	-3.8%
37	Salaries and Wages - Maintenance	901	2,272	-60.3%	615	46.5%	14,030	13,098	7.1%	11,534	21.6%
38	Pension and 401K	47,161	43,051	9.5%	46,969	0.4%	551,205	488,923	12.7%	546,659	0.8%
39	Health Insurance	121,235	118,974	1.9%	124,736	-2.8%	928,193	736,136	26.1%	867,720	7.0%
40	Contractual Services	69,049	20,866	230.9%	30,521	126.2%	461,070	289,095	59.5%	322,937	42.8%
41	General Insurance	84,831	74,753	13.5%	81,359	4.3%	848,275	745,199	13.8%	813,590	4.3%
42	Rate Case Expense	8,663	8,663	0.0%	8,663	0.0%	86,630	86,630	0.0%	86,630	0.0%
43	Bad Debt Expense	33,750	44,167	-23.6%	33,750	0.0%	337,500	404,166	-16.5%	337,500	0.0%
44	Shareholder Expense	20,875	17,870	16.8%	20,417	2.2%	192,491	193,211	-0.4%	191,570	0.5%
45	Misc. Expenses - Operations	94,470	94,363	0.1%	79,527	18.8%	1,017,593	1,023,079	-0.5%	992,435	2.5%
46	Misc. Expenses - Maintenance	36,901	20,282	81.9%	20,390	81.0%	226,758	184,544	22.9%	182,666	24.1%
47	Admin and General Exp. Capitalized	(65,765)	(52,688)	24.8%	(52,025)	26.4%	(632,060)	(512,322)	23.4%	(524,779)	20.4%
48	Pension Service Costs	90,459	78,161	15.7%	78,161	15.7%	904,589	781,610	15.7%	781,610	15.7%
49		<u>739,123</u>	<u>639,261</u>	<u>15.6%</u>	<u>705,991</u>	<u>4.7%</u>	<u>6,797,667</u>	<u>6,054,105</u>	<u>12.3%</u>	<u>6,545,436</u>	<u>3.9%</u>
50	DEPRECIATION/AMORTIZATION	754,502	687,811	9.7%	738,439	2.2%	7,349,868	6,801,299	8.1%	7,271,517	1.1%
51	OTHER TAXES	99,801	97,476	2.4%	102,931	-3.0%	1,053,674	995,242	5.9%	1,066,275	-1.2%
52	TOTAL OPERATING EXPENSES	<u>2,668,087</u>	<u>2,501,872</u>	<u>6.6%</u>	<u>2,660,945</u>	<u>0.3%</u>	<u>26,113,405</u>	<u>24,026,164</u>	<u>8.7%</u>	<u>25,580,580</u>	<u>2.1%</u>
53	OPERATING INCOME	<u>2,013,484</u>	<u>2,159,953</u>	<u>-6.8%</u>	<u>1,942,594</u>	<u>3.6%</u>	<u>19,953,204</u>	<u>21,090,099</u>	<u>-5.4%</u>	<u>20,004,404</u>	<u>-0.3%</u>

The York Water Company
Income Statement

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Oct-2021</i>	<i>Oct-2020</i>	<i>Variance</i>	<i>Oct-2021</i>	<i>Variance</i>	<i>Oct-2021</i>	<i>Oct-2020</i>	<i>Variance</i>	<i>Oct-2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
INTEREST EXP & INCOME DEDUCTIONS											
54	Interest on Debt	415,805	397,333	4.6%	424,891	-2.1%	4,088,752	3,900,816	4.8%	4,076,156	0.3%
55	Interest Capitalized	(125,212)	(58,465)	114.2%	(88,018)	42.3%	(1,008,638)	(388,447)	159.7%	(619,407)	62.8%
56	Other Pension Costs	101,208	113,505	-10.8%	113,506	-10.8%	1,012,080	1,135,058	-10.8%	1,135,060	-10.8%
57	Supplemental Retirement Expense	3,419	93,576	-96.3%	33,309	-89.7%	202,203	(166,541)	221.4%	369,091	-45.2%
58	Contributions	870	250	248.0%	1,500	-42.0%	59,899	93,544	-36.0%	61,044	-1.9%
59	Other Income and Deductions	(1,409)	(3,301)	-57.3%	(2,295)	-38.6%	(79,448)	(64,433)	23.3%	(45,882)	73.2%
60		<u>394,681</u>	<u>542,898</u>	<u>-27.3%</u>	<u>482,893</u>	<u>-18.3%</u>	<u>4,274,848</u>	<u>4,509,997</u>	<u>-5.2%</u>	<u>4,976,062</u>	<u>-14.1%</u>
61	INCOME BEFORE TAXES	1,618,803	1,617,055	0.1%	1,459,701	10.9%	15,678,356	16,580,102	-5.4%	15,028,342	4.3%
62	FEDERAL AND STATE INCOME TAXES	<u>(48,164)</u>	<u>84,020</u>	<u>-157.3%</u>	<u>139,693</u>	<u>-134.5%</u>	<u>1,028,331</u>	<u>2,159,542</u>	<u>-52.4%</u>	<u>2,043,399</u>	<u>-49.7%</u>
63	NET INCOME	<u><u>1,666,967</u></u>	<u><u>1,533,035</u></u>	<u><u>8.7%</u></u>	<u><u>1,320,008</u></u>	<u><u>26.3%</u></u>	<u><u>14,650,025</u></u>	<u><u>14,420,560</u></u>	<u><u>1.6%</u></u>	<u><u>12,984,943</u></u>	<u><u>12.8%</u></u>
64	EARNINGS PER SHARE	0.127	0.117	8.5%	0.101	25.7%	1.120	1.105	1.4%	0.993	12.8%
65	DIVIDENDS PER SHARE	0.0624	0.0600	4.0%	0.0650	-4.0%	0.6246	0.6006	4.0%	0.6272	-0.4%
WASTEWATER											
66	OPERATING REVENUES	183,612	182,382	0.7%	179,853	2.1%	1,846,887	1,692,345	9.1%	1,809,043	2.1%
EXPENSES											
67	Salaries and Wages	31,822	25,763	23.5%	25,996	22.4%	291,332	219,031	33.0%	249,819	16.6%
68	Operations and Maintenance	156,821	106,535	47.2%	106,413	47.4%	1,516,842	1,095,539	38.5%	1,176,120	29.0%
69	General and Other	3,590	1,851	93.9%	2,345	53.1%	21,552	12,886	67.3%	16,583	30.0%
70	Allocation from Water	49,451	41,190	20.1%	40,311	22.7%	464,633	408,257	13.8%	425,196	9.3%
71	Depreciation	26,714	16,419	62.7%	25,304	5.6%	194,781	143,628	35.6%	216,594	-10.1%
72	Interest Capitalized	(3,624)	(7,366)	-50.8%	(9,489)	-61.8%	(145,406)	(54,474)	166.9%	(171,263)	-15.1%
73	Other Income and Deductions	2,202	986	123.3%	931	136.5%	13,118	10,205	28.5%	9,654	35.9%
74	Federal and State Income Taxes	<u>(23,824)</u>	<u>(1,461)</u>	<u>-1530.7%</u>	<u>(4,592)</u>	<u>-418.8%</u>	<u>(158,888)</u>	<u>(55,097)</u>	<u>-188.4%</u>	<u>(43,645)</u>	<u>-264.0%</u>
75		<u>243,152</u>	<u>183,917</u>	<u>32.2%</u>	<u>187,219</u>	<u>29.9%</u>	<u>2,197,964</u>	<u>1,779,975</u>	<u>23.5%</u>	<u>1,879,058</u>	<u>17.0%</u>
76	WASTEWATER NET INCOME	<u><u>(59,540)</u></u>	<u><u>(1,535)</u></u>	<u><u>-3778.8%</u></u>	<u><u>(7,366)</u></u>	<u><u>-708.3%</u></u>	<u><u>(351,077)</u></u>	<u><u>(87,630)</u></u>	<u><u>-300.6%</u></u>	<u><u>(70,015)</u></u>	<u><u>-401.4%</u></u>

The York Water Company
Income Statement

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>	
	<i>Nov-2021</i>	<i>Nov-2020</i>	<i>Variance</i>	<i>Nov-2021</i>	<i>Variance</i>	<i>Nov-2021</i>	<i>Nov-2020</i>	<i>Variance</i>	<i>Nov-2021</i>	<i>Variance</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>
OPERATING REVENUES										
01 Residential	2,743,198	2,675,541	2.5%	2,606,717	5.2%	31,081,820	31,172,697	-0.3%	31,242,263	-0.5%
02 Commercial	862,573	795,046	8.5%	830,505	3.9%	9,630,425	9,145,668	5.3%	9,210,388	4.6%
03 Industrial	360,176	322,709	11.6%	327,756	9.9%	3,756,045	3,532,543	6.3%	3,557,484	5.6%
04 Fire Protection and Other	353,445	344,926	2.5%	352,336	0.3%	4,070,824	3,712,936	9.6%	3,883,120	4.8%
05 Wastewater	189,610	179,114	5.9%	178,416	6.3%	2,036,497	1,871,459	8.8%	1,987,459	2.5%
06 Revenue Offset - Tax Rate Change	0	0	N/A	0	N/A	0	(1,704)	-100.0%	0	N/A
07	4,509,002	4,317,336	4.4%	4,295,730	5.0%	50,575,611	49,433,599	2.3%	49,880,714	1.4%
OPERATING EXPENSES										
SOURCE OF SUPPLY										
08 Salaries and Wages - Operations	16,722	14,481	15.5%	12,896	29.7%	113,143	111,364	1.6%	112,503	0.6%
09 Salaries and Wages - Maintenance	20,005	17,154	16.6%	20,146	-0.7%	242,917	221,598	9.6%	247,400	-1.8%
10 Purchased Power	57,517	50,543	13.8%	52,642	9.3%	596,714	632,675	-5.7%	600,347	-0.6%
11 Fuel	1,448	2,678	-45.9%	1,227	18.0%	20,389	17,545	16.2%	15,179	34.3%
12 Misc. Expenses - Operations	44,996	6,724	569.2%	8,876	406.9%	113,497	102,884	10.3%	81,128	39.9%
13 Misc. Expenses - Maintenance	9,818	15,779	-37.8%	18,795	-47.8%	191,531	175,554	9.1%	184,955	3.6%
14	150,506	107,359	40.2%	114,582	31.4%	1,278,191	1,261,620	1.3%	1,241,512	3.0%
WATER TREATMENT										
15 Salaries and Wages - Operations	77,370	74,060	4.5%	83,637	-7.5%	802,432	778,241	3.1%	846,661	-5.2%
16 Salaries and Wages - Maintenance	16,459	17,093	-3.7%	15,414	6.8%	170,117	154,176	10.3%	154,639	10.0%
17 Chemicals	55,896	48,562	15.1%	47,566	17.5%	624,899	592,469	5.5%	601,556	3.9%
18 Misc. Expenses - Operations	51,435	52,843	-2.7%	48,019	7.1%	483,652	477,970	1.2%	526,790	-8.2%
19 Misc. Expenses - Maintenance	27,850	27,653	0.7%	14,703	89.4%	286,274	232,940	22.9%	236,060	21.3%
20	229,010	220,211	4.0%	209,339	9.4%	2,367,374	2,235,796	5.9%	2,365,706	0.1%
TRANSMISSION AND DISTRIBUTION										
21 Salaries and Wages - Operations	146,421	130,989	11.8%	152,956	-4.3%	1,432,852	1,437,157	-0.3%	1,613,359	-11.2%
22 Salaries and Wages - Maintenance	66,214	61,987	6.8%	62,484	6.0%	791,223	724,988	9.1%	769,364	2.8%
23 Purchased Power	37,707	45,348	-16.8%	39,790	-5.2%	419,556	493,075	-14.9%	453,645	-7.5%
24 Misc. Expenses - Operations	30,081	29,544	1.8%	38,924	-22.7%	382,676	346,513	10.4%	361,303	5.9%
25 Misc. Expenses - Maintenance	208,824	245,665	-15.0%	134,692	55.0%	1,837,456	1,702,138	7.9%	1,645,798	11.6%
26	489,247	513,533	-4.7%	428,846	14.1%	4,863,763	4,703,871	3.4%	4,843,469	0.4%

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Nov-2021</i>	<i>Nov-2020</i>	<i>Variance</i>	<i>Nov-2021</i>	<i>Variance</i>	<i>Nov-2021</i>	<i>Nov-2020</i>	<i>Variance</i>	<i>Nov-2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
WASTEWATER COLLECTION & TREATMENT											
27	Salaries and Wages - Operations	32,160	21,659	48.5%	25,184	27.7%	306,970	232,919	31.8%	268,011	14.5%
28	Salaries and Wages - Maintenance	758	779	-2.7%	713	6.3%	17,281	8,550	102.1%	7,705	124.3%
29	Purchased Power	4,450	3,073	44.8%	3,127	42.3%	47,828	40,577	17.9%	36,548	30.9%
30	Misc. Expenses - Operations	131,665	103,133	27.7%	96,415	36.6%	1,510,582	1,021,715	47.8%	1,085,112	39.2%
31	Misc. Expenses - Maintenance	27,419	2,080	1218.2%	4,569	500.1%	121,966	141,533	-13.8%	158,571	-23.1%
32		<u>196,452</u>	<u>130,724</u>	<u>50.3%</u>	<u>130,008</u>	<u>51.1%</u>	<u>2,004,627</u>	<u>1,445,294</u>	<u>38.7%</u>	<u>1,555,947</u>	<u>28.8%</u>
CUSTOMERS ACCOUNTS											
33	Salaries and Wages - Operations	78,426	78,704	-0.4%	84,460	-7.1%	860,316	882,611	-2.5%	933,069	-7.8%
34	Misc. Expenses - Operations	76,229	80,372	-5.2%	66,534	14.6%	757,795	777,229	-2.5%	791,418	-4.2%
35		<u>154,655</u>	<u>159,076</u>	<u>-2.8%</u>	<u>150,994</u>	<u>2.4%</u>	<u>1,618,111</u>	<u>1,659,840</u>	<u>-2.5%</u>	<u>1,724,487</u>	<u>-6.2%</u>
ADMINISTRATIVE AND GENERAL											
36	Salaries and Wages - Operations	198,414	175,210	13.2%	224,867	-11.8%	2,059,807	1,795,946	14.7%	2,160,231	-4.6%
37	Salaries and Wages - Maintenance	3,182	1,327	139.8%	1,121	183.9%	17,212	14,425	19.3%	12,655	36.0%
38	Pension and 401K	46,909	41,173	13.9%	44,383	5.7%	598,114	530,096	12.8%	591,042	1.2%
39	Health Insurance	120,864	124,759	-3.1%	124,736	-3.1%	1,049,057	860,895	21.9%	992,456	5.7%
40	Contractual Services	27,558	22,677	21.5%	28,990	-4.9%	488,628	311,772	56.7%	351,927	38.8%
41	General Insurance	85,162	74,584	14.2%	81,359	4.7%	933,437	819,783	13.9%	894,949	4.3%
42	Rate Case Expense	8,663	8,663	0.0%	8,663	0.0%	95,293	95,293	0.0%	95,293	0.0%
43	Bad Debt Expense	33,750	44,167	-23.6%	33,750	0.0%	371,250	448,333	-17.2%	371,250	0.0%
44	Shareholder Expense	17,847	20,157	-11.5%	16,817	6.1%	210,338	213,368	-1.4%	208,387	0.9%
45	Misc. Expenses - Operations	109,982	77,580	41.8%	108,172	1.7%	1,127,575	1,100,659	2.4%	1,100,607	2.5%
46	Misc. Expenses - Maintenance	20,654	33,833	-39.0%	16,439	25.6%	247,412	218,377	13.3%	199,105	24.3%
47	Admin and General Exp. Capitalized	(62,406)	(51,052)	22.2%	(52,268)	19.4%	(694,466)	(563,374)	23.3%	(577,047)	20.3%
48	Pension Service Costs	90,459	78,161	15.7%	78,161	15.7%	995,048	859,771	15.7%	859,771	15.7%
49		<u>701,038</u>	<u>651,239</u>	<u>7.6%</u>	<u>715,190</u>	<u>-2.0%</u>	<u>7,498,705</u>	<u>6,705,344</u>	<u>11.8%</u>	<u>7,260,626</u>	<u>3.3%</u>
50	DEPRECIATION/AMORTIZATION	754,502	687,811	9.7%	738,439	2.2%	8,104,370	7,489,110	8.2%	8,009,956	1.2%
51	OTHER TAXES	102,571	95,695	7.2%	100,353	2.2%	1,156,245	1,090,937	6.0%	1,166,628	-0.9%
52	TOTAL OPERATING EXPENSES	<u>2,777,981</u>	<u>2,565,648</u>	<u>8.3%</u>	<u>2,587,751</u>	<u>7.4%</u>	<u>28,891,386</u>	<u>26,591,812</u>	<u>8.6%</u>	<u>28,168,331</u>	<u>2.6%</u>
53	OPERATING INCOME	<u>1,731,021</u>	<u>1,751,688</u>	<u>-1.2%</u>	<u>1,707,979</u>	<u>1.3%</u>	<u>21,684,225</u>	<u>22,841,787</u>	<u>-5.1%</u>	<u>21,712,383</u>	<u>-0.1%</u>

The York Water Company
Income Statement

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Nov-2021</i>	<i>Nov-2020</i>	<i>Variance</i>	<i>Nov-2021</i>	<i>Variance</i>	<i>Nov-2021</i>	<i>Nov-2020</i>	<i>Variance</i>	<i>Nov-2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
INTEREST EXP & INCOME DEDUCTIONS											
54	Interest on Debt	414,922	396,164	4.7%	427,713	-3.0%	4,503,674	4,296,980	4.8%	4,503,869	0.0%
55	Interest Capitalized	(100,854)	(67,125)	50.2%	(43,367)	132.6%	(1,109,492)	(455,572)	143.5%	(662,774)	67.4%
56	Other Pension Costs	101,208	113,506	-10.8%	113,506	-10.8%	1,113,288	1,248,564	-10.8%	1,248,566	-10.8%
57	Supplemental Retirement Expense	3,593	93,358	-96.2%	33,309	-89.2%	205,796	(73,183)	381.2%	402,400	-48.9%
58	Contributions	0	4,807	-100.0%	500	-100.0%	59,899	98,351	-39.1%	61,544	-2.7%
59	Other Income and Deductions	(7,691)	(11,700)	-34.3%	(5,960)	29.0%	(87,139)	(76,133)	14.5%	(51,842)	68.1%
60		<u>411,178</u>	<u>529,010</u>	<u>-22.3%</u>	<u>525,701</u>	<u>-21.8%</u>	<u>4,686,026</u>	<u>5,039,007</u>	<u>-7.0%</u>	<u>5,501,763</u>	<u>-14.8%</u>
61	INCOME BEFORE TAXES	1,319,843	1,222,678	7.9%	1,182,278	11.6%	16,998,199	17,802,780	-4.5%	16,210,620	4.9%
62	FEDERAL AND STATE INCOME TAXES	<u>14,433</u>	<u>182,236</u>	<u>-92.1%</u>	<u>239,648</u>	<u>-94.0%</u>	<u>1,042,764</u>	<u>2,341,778</u>	<u>-55.5%</u>	<u>2,283,047</u>	<u>-54.3%</u>
63	NET INCOME	<u><u>1,305,410</u></u>	<u><u>1,040,442</u></u>	<u><u>25.5%</u></u>	<u><u>942,630</u></u>	<u><u>38.5%</u></u>	<u><u>15,955,435</u></u>	<u><u>15,461,002</u></u>	<u><u>3.2%</u></u>	<u><u>13,927,573</u></u>	<u><u>14.6%</u></u>
64	EARNINGS PER SHARE	0.100	0.080	25.0%	0.072	38.9%	1.220	1.185	3.0%	1.065	14.6%
65	DIVIDENDS PER SHARE	0.0650	0.0625	4.0%	0.0650	0.0%	0.6921	0.6655	4.0%	0.6921	0.0%
WASTEWATER											
66	OPERATING REVENUES	189,610	179,114	5.9%	178,416	6.3%	2,036,497	1,871,459	8.8%	1,987,459	2.5%
EXPENSES											
67	Salaries and Wages	32,918	22,439	46.7%	25,897	27.1%	324,250	241,470	34.3%	275,716	17.6%
68	Operations and Maintenance	163,535	108,285	51.0%	104,111	57.1%	1,680,377	1,203,824	39.6%	1,280,231	31.3%
69	General and Other	2,911	2,355	23.6%	1,789	62.7%	24,463	15,241	60.5%	18,372	33.2%
70	Allocation from Water	46,686	41,913	11.4%	41,770	11.8%	511,319	450,170	13.6%	466,966	9.5%
71	Depreciation	26,714	16,419	62.7%	25,304	5.6%	221,495	160,047	38.4%	241,898	-8.4%
72	Interest Capitalized	(5,926)	(10,661)	-44.4%	(12,544)	-52.8%	(151,332)	(65,135)	132.3%	(183,807)	-17.7%
73	Other Income and Deductions	930	987	-5.8%	930	0.0%	14,048	11,192	25.5%	10,584	32.7%
74	Federal and State Income Taxes	(22,321)	(1,353)	-1549.7%	(3,395)	-557.5%	(181,209)	(56,450)	-221.0%	(47,040)	-285.2%
75		<u>245,447</u>	<u>180,384</u>	<u>36.1%</u>	<u>183,862</u>	<u>33.5%</u>	<u>2,443,411</u>	<u>1,960,359</u>	<u>24.6%</u>	<u>2,062,920</u>	<u>18.4%</u>
76	WASTEWATER NET INCOME	<u><u>(55,837)</u></u>	<u><u>(1,270)</u></u>	<u><u>-4296.6%</u></u>	<u><u>(5,446)</u></u>	<u><u>-925.3%</u></u>	<u><u>(406,914)</u></u>	<u><u>(88,900)</u></u>	<u><u>-357.7%</u></u>	<u><u>(75,461)</u></u>	<u><u>-439.2%</u></u>

The York Water Company
Income Statement

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>	
	<i>Dec-2021</i>	<i>Dec-2020</i>	<i>Variance</i>	<i>Dec-2021</i>	<i>Variance</i>	<i>Dec-2021</i>	<i>Dec-2020</i>	<i>Variance</i>	<i>Dec-2021</i>	<i>Variance</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>
OPERATING REVENUES										
01 Residential	2,804,030	2,792,356	0.4%	2,758,856	1.6%	33,885,850	33,965,053	-0.2%	34,001,119	-0.3%
02 Commercial	867,554	777,190	11.6%	836,352	3.7%	10,497,979	9,922,858	5.8%	10,046,740	4.5%
03 Industrial	320,511	308,175	4.0%	327,835	-2.2%	4,076,556	3,840,718	6.1%	3,885,319	4.9%
04 Fire Protection and Other	372,369	361,112	3.1%	347,035	7.3%	4,443,193	4,074,048	9.1%	4,230,155	5.0%
05 Wastewater	179,326	179,161	0.1%	180,841	-0.8%	2,215,823	2,050,620	8.1%	2,168,300	2.2%
06 Revenue Offset - Tax Rate Change	0	0	N/A	0	N/A	0	(1,704)	-100.0%	0	N/A
07	4,543,790	4,417,994	2.8%	4,450,919	2.1%	55,119,401	53,851,593	2.4%	54,331,633	1.4%
OPERATING EXPENSES										
SOURCE OF SUPPLY										
08 Salaries and Wages - Operations	11,995	11,989	0.1%	15,971	-24.9%	125,138	123,353	1.4%	128,474	-2.6%
09 Salaries and Wages - Maintenance	23,283	14,770	57.6%	18,132	28.4%	266,200	236,368	12.6%	265,532	0.3%
10 Purchased Power	50,200	63,287	-20.7%	58,787	-14.6%	646,914	695,962	-7.0%	659,134	-1.9%
11 Fuel	1,039	1,177	-11.7%	1,542	-32.6%	21,428	18,722	14.5%	16,721	28.2%
12 Misc. Expenses - Operations	11,723	9,781	19.9%	17,097	-31.4%	125,220	112,665	11.1%	98,225	27.5%
13 Misc. Expenses - Maintenance	19,943	10,618	87.8%	13,577	46.9%	211,474	186,172	13.6%	198,532	6.5%
14	118,183	111,622	5.9%	125,106	-5.5%	1,396,374	1,373,242	1.7%	1,366,618	2.2%
WATER TREATMENT										
15 Salaries and Wages - Operations	70,243	86,166	-18.5%	80,124	-12.3%	872,675	864,407	1.0%	926,785	-5.8%
16 Salaries and Wages - Maintenance	14,114	14,050	0.5%	13,346	5.8%	184,231	168,226	9.5%	167,985	9.7%
17 Chemicals	31,905	44,773	-28.7%	43,666	-26.9%	656,804	637,242	3.1%	645,222	1.8%
18 Misc. Expenses - Operations	83,962	34,529	143.2%	52,530	59.8%	567,614	512,499	10.8%	579,320	-2.0%
19 Misc. Expenses - Maintenance	25,445	19,944	27.6%	23,980	6.1%	311,719	252,884	23.3%	260,040	19.9%
20	225,669	199,462	13.1%	213,646	5.6%	2,593,043	2,435,258	6.5%	2,579,352	0.5%
TRANSMISSION AND DISTRIBUTION										
21 Salaries and Wages - Operations	137,707	118,832	15.9%	162,384	-15.2%	1,570,559	1,555,989	0.9%	1,775,743	-11.6%
22 Salaries and Wages - Maintenance	82,285	79,351	3.7%	67,223	22.4%	873,508	804,339	8.6%	836,587	4.4%
23 Purchased Power	39,373	45,785	-14.0%	45,098	-12.7%	458,929	538,860	-14.8%	498,743	-8.0%
24 Misc. Expenses - Operations	32,349	29,846	8.4%	32,665	-1.0%	415,025	376,359	10.3%	393,968	5.3%
25 Misc. Expenses - Maintenance	165,853	119,490	38.8%	192,320	-13.8%	2,003,309	1,821,628	10.0%	1,838,118	9.0%
26	457,567	393,304	16.3%	499,690	-8.4%	5,321,330	5,097,175	4.4%	5,343,159	-0.4%

The York Water Company
Income Statement

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Dec-2021</i>	<i>Dec-2020</i>	<i>Variance</i>	<i>Dec-2021</i>	<i>Variance</i>	<i>Dec-2021</i>	<i>Dec-2020</i>	<i>Variance</i>	<i>Dec-2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
WASTEWATER COLLECTION & TREATMENT											
27	Salaries and Wages - Operations	34,331	27,327	25.6%	24,476	40.3%	341,301	260,246	31.1%	292,487	16.7%
28	Salaries and Wages - Maintenance	946	644	46.9%	1,516	-37.6%	18,227	9,194	98.2%	9,221	97.7%
29	Purchased Power	4,628	6,541	-29.2%	3,228	43.4%	52,456	47,118	11.3%	39,776	31.9%
30	Misc. Expenses - Operations	161,251	98,377	63.9%	101,220	59.3%	1,671,833	1,120,092	49.3%	1,186,332	40.9%
31	Misc. Expenses - Maintenance	6,771	12,497	-45.8%	5,628	20.3%	128,737	154,030	-16.4%	164,199	-21.6%
32		<u>207,927</u>	<u>145,386</u>	<u>43.0%</u>	<u>136,068</u>	<u>52.8%</u>	<u>2,212,554</u>	<u>1,590,680</u>	<u>39.1%</u>	<u>1,692,015</u>	<u>30.8%</u>
CUSTOMERS ACCOUNTS											
33	Salaries and Wages - Operations	82,111	72,204	13.7%	82,901	-1.0%	942,427	954,815	-1.3%	1,015,970	-7.2%
34	Misc. Expenses - Operations	73,380	86,694	-15.4%	67,058	9.4%	831,175	863,923	-3.8%	858,476	-3.2%
35		<u>155,491</u>	<u>158,898</u>	<u>-2.1%</u>	<u>149,959</u>	<u>3.7%</u>	<u>1,773,602</u>	<u>1,818,738</u>	<u>-2.5%</u>	<u>1,874,446</u>	<u>-5.4%</u>
ADMINISTRATIVE AND GENERAL											
36	Salaries and Wages - Operations	200,101	279,997	-28.5%	279,090	-28.3%	2,259,908	2,075,943	8.9%	2,439,321	-7.4%
37	Salaries and Wages - Maintenance	456	2,672	-82.9%	1,036	-56.0%	17,668	17,097	3.3%	13,691	29.0%
38	Pension and 401K	56,427	46,202	22.1%	53,232	6.0%	654,541	576,298	13.6%	644,274	1.6%
39	Health Insurance	185,463	(45,751)	-505.4%	600	30810.5%	1,234,520	815,144	51.4%	993,056	24.3%
40	Contractual Services	86,624	253,934	-65.9%	29,716	191.5%	575,252	565,706	1.7%	381,643	50.7%
41	General Insurance	84,977	74,639	13.9%	81,359	4.4%	1,018,414	894,422	13.9%	976,308	4.3%
42	Rate Case Expense	8,663	8,663	0.0%	8,663	0.0%	103,956	103,956	0.0%	103,956	0.0%
43	Bad Debt Expense	6,435	165,222	-96.1%	33,750	-80.9%	377,685	613,555	-38.4%	405,000	-6.7%
44	Shareholder Expense	30,197	29,880	1.1%	18,817	60.5%	240,535	243,248	-1.1%	227,204	5.9%
45	Misc. Expenses - Operations	74,020	140,641	-47.4%	95,058	-22.1%	1,201,595	1,241,300	-3.2%	1,195,665	0.5%
46	Misc. Expenses - Maintenance	18,881	34,942	-46.0%	18,326	3.0%	266,293	253,319	5.1%	217,431	22.5%
47	Admin and General Exp. Capitalized	(61,979)	(50,866)	21.8%	(53,078)	16.8%	(756,445)	(614,240)	23.2%	(630,125)	20.0%
48	Pension Service Costs	90,459	78,161	15.7%	78,161	15.7%	1,085,507	937,932	15.7%	937,932	15.7%
49		<u>780,724</u>	<u>1,018,336</u>	<u>-23.3%</u>	<u>644,730</u>	<u>21.1%</u>	<u>8,279,429</u>	<u>7,723,680</u>	<u>7.2%</u>	<u>7,905,356</u>	<u>4.7%</u>
50	DEPRECIATION/AMORTIZATION	754,502	687,811	9.7%	738,439	2.2%	8,858,872	8,176,921	8.3%	8,748,395	1.3%
51	OTHER TAXES	131,365	114,502	14.7%	111,988	17.3%	1,287,610	1,205,439	6.8%	1,278,616	0.7%
52	TOTAL OPERATING EXPENSES	<u>2,831,428</u>	<u>2,829,321</u>	<u>0.1%</u>	<u>2,619,626</u>	<u>8.1%</u>	<u>31,722,814</u>	<u>29,421,133</u>	<u>7.8%</u>	<u>30,787,957</u>	<u>3.0%</u>
53	OPERATING INCOME	<u>1,712,362</u>	<u>1,588,673</u>	<u>7.8%</u>	<u>1,831,293</u>	<u>-6.5%</u>	<u>23,396,587</u>	<u>24,430,460</u>	<u>-4.2%</u>	<u>23,543,676</u>	<u>-0.6%</u>

The York Water Company
Income Statement

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Dec-2021</i>	<i>Dec-2020</i>	<i>Variance</i>	<i>Dec-2021</i>	<i>Variance</i>	<i>Dec-2021</i>	<i>Dec-2020</i>	<i>Variance</i>	<i>Dec-2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
INTEREST EXP & INCOME DEDUCTIONS											
54	Interest on Debt	422,302	410,159	3.0%	430,536	-1.9%	4,925,976	4,707,139	4.6%	4,934,405	-0.2%
55	Interest Capitalized	(111,605)	(74,726)	49.4%	(74,280)	50.2%	(1,221,097)	(530,298)	130.3%	(737,054)	65.7%
56	Other Pension Costs	101,208	113,505	-10.8%	113,506	-10.8%	1,214,496	1,362,069	-10.8%	1,362,072	-10.8%
57	Supplemental Retirement Expense	(75,143)	142,932	-152.6%	45,309	-265.8%	130,653	69,749	87.3%	447,709	-70.8%
58	Contributions	303,927	192,500	57.9%	500	60685.4%	363,826	290,851	25.1%	62,044	486.4%
59	Other Income and Deductions	(34,247)	(8,763)	290.8%	(5,174)	561.9%	(121,386)	(84,896)	43.0%	(57,016)	112.9%
60		<u>606,442</u>	<u>775,607</u>	<u>-21.8%</u>	<u>510,397</u>	<u>18.8%</u>	<u>5,292,468</u>	<u>5,814,614</u>	<u>-9.0%</u>	<u>6,012,160</u>	<u>-12.0%</u>
61	INCOME BEFORE TAXES	1,105,920	813,066	36.0%	1,320,896	-16.3%	18,104,119	18,615,846	-2.7%	17,531,516	3.3%
62	FEDERAL AND STATE INCOME TAXES	<u>77,545</u>	<u>(323,644)</u>	<u>124.0%</u>	<u>6,604</u>	<u>1074.2%</u>	<u>1,120,309</u>	<u>2,018,134</u>	<u>-44.5%</u>	<u>2,289,651</u>	<u>-51.1%</u>
63	NET INCOME	<u><u>1,028,375</u></u>	<u><u>1,136,710</u></u>	<u><u>-9.5%</u></u>	<u><u>1,314,292</u></u>	<u><u>-21.8%</u></u>	<u><u>16,983,810</u></u>	<u><u>16,597,712</u></u>	<u><u>2.3%</u></u>	<u><u>15,241,865</u></u>	<u><u>11.4%</u></u>
64	EARNINGS PER SHARE	0.078	0.087	-10.3%	0.100	-22.0%	1.298	1.272	2.0%	1.165	11.4%
65	DIVIDENDS PER SHARE	0.0650	0.0625	4.0%	0.0650	0.0%	0.7571	0.7280	4.0%	0.7571	0.0%
WASTEWATER											
66	OPERATING REVENUES	179,326	179,161	0.1%	180,841	-0.8%	2,215,823	2,050,620	8.1%	2,168,300	2.2%
EXPENSES											
67	Salaries and Wages	35,277	27,970	26.1%	25,992	35.7%	359,527	269,440	33.4%	301,708	19.2%
68	Operations and Maintenance	172,650	117,416	47.0%	110,076	56.8%	1,853,027	1,321,240	40.2%	1,390,307	33.3%
69	General and Other	3,324	2,115	57.2%	1,070	210.7%	27,787	17,356	60.1%	19,442	42.9%
70	Allocation from Water	49,915	63,359	-21.2%	43,226	15.5%	561,234	513,529	9.3%	510,192	10.0%
71	Depreciation	26,714	16,418	62.7%	25,304	5.6%	248,209	176,465	40.7%	267,202	-7.1%
72	Interest Capitalized	(7,528)	(18,828)	-60.0%	(12,635)	-40.4%	(158,860)	(83,963)	89.2%	(196,442)	-19.1%
73	Other Income and Deductions	932	995	-6.3%	930	0.2%	14,980	12,187	22.9%	11,514	30.1%
74	Federal and State Income Taxes	(75,370)	(9,405)	-701.4%	(5,039)	-1395.7%	(256,579)	(65,855)	-289.6%	(52,079)	-392.7%
75		<u>205,914</u>	<u>200,040</u>	<u>2.9%</u>	<u>188,924</u>	<u>9.0%</u>	<u>2,649,325</u>	<u>2,160,399</u>	<u>22.6%</u>	<u>2,251,844</u>	<u>17.7%</u>
76	WASTEWATER NET INCOME	<u><u>(26,588)</u></u>	<u><u>(20,879)</u></u>	<u><u>-27.3%</u></u>	<u><u>(8,083)</u></u>	<u><u>-228.9%</u></u>	<u><u>(433,502)</u></u>	<u><u>(109,779)</u></u>	<u><u>-294.9%</u></u>	<u><u>(83,544)</u></u>	<u><u>-418.9%</u></u>

**The York Water Company
Income Statement**

		<i>PTD-Actual</i>			<i>PTD Budget</i>	
		<i>Jan-2022</i>	<i>Jan-2021</i>	<i>Variance</i>	<i>Jan-2022</i>	<i>Variance</i>
		<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
OPERATING REVENUES						
01	Residential	2,909,625	2,889,223	0.7%	2,995,651	-2.9%
02	Commercial	843,610	793,350	6.3%	818,400	3.1%
03	Industrial	339,112	306,470	10.7%	316,148	7.3%
04	Fire Protection and Other	394,180	382,870	3.0%	386,563	2.0%
05	Wastewater	<u>376,617</u>	<u>185,591</u>	<u>102.9%</u>	<u>324,494</u>	<u>16.1%</u>
06		4,863,144	4,557,504	6.7%	4,841,256	0.5%
OPERATING EXPENSES						
SOURCE OF SUPPLY						
07	Salaries and Wages - Operations	11,409	10,113	12.8%	10,358	10.1%
08	Salaries and Wages - Maintenance	24,248	16,158	50.1%	16,549	46.5%
09	Purchased Power	48,533	51,649	-6.0%	53,198	-8.8%
10	Fuel	1,248	1,418	-12.0%	1,524	-18.1%
11	Misc. Expenses - Operations	9,967	9,226	8.0%	10,376	-3.9%
12	Misc. Expenses - Maintenance	<u>13,940</u>	<u>19,397</u>	<u>-28.1%</u>	<u>22,426</u>	<u>-37.8%</u>
13		109,345	107,961	1.3%	114,431	-4.4%
WATER TREATMENT						
14	Salaries and Wages - Operations	76,372	71,525	6.8%	76,448	-0.1%
15	Salaries and Wages - Maintenance	15,593	13,807	12.9%	14,048	11.0%
16	Chemicals	50,754	35,189	44.2%	41,684	21.8%
17	Misc. Expenses - Operations	42,157	43,902	-4.0%	47,390	-11.0%
18	Misc. Expenses - Maintenance	<u>13,335</u>	<u>37,572</u>	<u>-64.5%</u>	<u>25,300</u>	<u>-47.3%</u>
19		198,211	201,995	-1.9%	204,870	-3.3%
TRANSMISSION AND DISTRIBUTION						
20	Salaries and Wages - Operations	134,796	133,542	0.9%	151,417	-11.0%
21	Salaries and Wages - Maintenance	94,399	71,148	32.7%	86,896	8.6%
22	Purchased Power	38,565	38,150	1.1%	39,295	-1.9%
23	Misc. Expenses - Operations	49,210	38,788	26.9%	40,607	21.2%
24	Misc. Expenses - Maintenance	<u>286,231</u>	<u>130,531</u>	<u>119.3%</u>	<u>134,932</u>	<u>112.1%</u>
25		603,201	412,159	46.4%	453,147	33.1%

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		
	<i>Jan-2022</i>	<i>Jan-2021</i>	<i>Variance</i>	<i>Jan-2022</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	
WASTEWATER COLLECTION & TREATMENT						
26	Salaries and Wages - Operations	30,503	20,707	47.3%	33,063	-7.7%
27	Salaries and Wages - Maintenance	1,181	792	49.1%	792	49.1%
28	Purchased Power	6,734	5,891	14.3%	6,668	1.0%
29	Misc. Expenses - Operations	232,153	108,098	114.8%	225,563	2.9%
30	Misc. Expenses - Maintenance	28,891	4,621	525.2%	8,913	224.1%
31		<u>299,462</u>	<u>140,109</u>	113.7%	<u>274,999</u>	8.9%
CUSTOMERS ACCOUNTS						
32	Salaries and Wages - Operations	82,451	80,002	3.1%	82,482	0.0%
33	Misc. Expenses - Operations	86,873	88,909	-2.3%	80,608	7.8%
34		<u>169,324</u>	<u>168,911</u>	0.2%	<u>163,090</u>	3.8%
ADMINISTRATIVE AND GENERAL						
35	Salaries and Wages - Operations	206,754	180,082	14.8%	189,551	9.1%
36	Salaries and Wages - Maintenance	2,308	2,300	0.3%	2,340	-1.4%
37	Pension and 401K	68,929	64,696	6.5%	71,127	-3.1%
38	Health Insurance	121,260	121,965	-0.6%	122,737	-1.2%
39	Contractual Services	67,869	29,834	127.5%	100,755	-32.6%
40	General Insurance	97,746	84,185	16.1%	100,043	-2.3%
41	Rate Case Expense	8,663	8,663	0.0%	8,663	0.0%
42	Bad Debt Expense	33,750	33,750	0.0%	33,750	0.0%
43	Shareholder Expense	22,554	21,560	4.6%	21,500	4.9%
44	Misc. Expenses - Operations	122,256	114,088	7.2%	120,209	1.7%
45	Misc. Expenses - Maintenance	20,248	23,918	-15.3%	25,298	-20.0%
46	Admin and General Exp. Capitalized	(65,839)	(62,093)	6.0%	(65,108)	1.1%
47	Pension Service Costs	90,459	78,161	15.7%	90,459	0.0%
48		<u>796,957</u>	<u>701,109</u>	13.7%	<u>821,324</u>	-3.0%
49	DEPRECIATION/AMORTIZATION	826,734	724,571	14.1%	824,335	0.3%
50	OTHER TAXES	121,067	111,590	8.5%	120,270	0.7%
51	TOTAL OPERATING EXPENSES	<u>3,124,301</u>	<u>2,568,405</u>	21.6%	<u>2,976,466</u>	5.0%
52	OPERATING INCOME	<u>1,738,843</u>	<u>1,989,099</u>	-12.6%	<u>1,864,790</u>	-6.8%

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		
	<i>Jan-2022</i>	<i>Jan-2021</i>	<i>Variance</i>	<i>Jan-2022</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	
INTEREST EXP & INCOME DEDUCTIONS						
53	Interest on Debt	432,701	406,431	6.5%	432,483	0.1%
54	Interest Capitalized	(101,396)	(89,183)	13.7%	(80,471)	26.0%
55	Other Pension Costs	101,208	113,506	-10.8%	101,208	0.0%
56	Supplemental Retirement Expense	26,867	24,690	8.8%	29,122	-7.7%
57	Contributions	3,950	100	3850.0%	100	3850.0%
58	Other Income and Deductions	(6,001)	(2,899)	107.0%	(1,749)	243.1%
59		<u>457,329</u>	<u>452,645</u>	1.0%	<u>480,693</u>	-4.9%
60	INCOME BEFORE TAXES	1,281,514	1,536,454	-16.6%	1,384,097	-7.4%
61	FEDERAL AND STATE INCOME TAXES	<u>302,734</u>	<u>379,459</u>	<u>-20.2%</u>	<u>311,422</u>	<u>-2.8%</u>
62	NET INCOME	<u><u>978,780</u></u>	<u><u>1,156,995</u></u>	<u><u>-15.4%</u></u>	<u><u>1,072,675</u></u>	<u><u>-8.8%</u></u>
63	EARNINGS PER SHARE	0.075	0.089	-15.7%	0.082	-8.5%
64	DIVIDENDS PER SHARE	0.0649	0.0624	4.0%	0.0649	0.0%
WASTEWATER						
65	OPERATING REVENUES	376,617	185,591	102.9%	324,494	16.1%
EXPENSES						
66	Salaries and Wages	31,684	21,499	47.4%	33,855	-6.4%
67	Operations and Maintenance	267,778	118,610	125.8%	241,144	11.0%
68	General and Other	794	1,719	-53.8%	3,095	-74.3%
69	Allocation from Water	53,294	44,156	20.7%	46,845	13.8%
70	Depreciation	49,977	18,700	167.3%	47,934	4.3%
71	Interest Capitalized	(3,434)	(21,252)	-83.8%	(2,567)	33.8%
72	Other Income and Deductions	881	929	-5.2%	881	0.0%
73	Federal and State Income Taxes	(4,962)	(429)	-1056.6%	(17,930)	72.3%
74		<u>396,012</u>	<u>183,932</u>	115.3%	<u>353,257</u>	12.1%
75	WASTEWATER NET INCOME	<u><u>(19,395)</u></u>	<u><u>1,659</u></u>	<u><u>-1269.1%</u></u>	<u><u>(28,763)</u></u>	<u><u>32.6%</u></u>

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>	
	<i>Feb-2022</i>	<i>Feb-2021</i>	<i>Variance</i>	<i>Feb-2022</i>	<i>Variance</i>	<i>Feb-2022</i>	<i>Feb-2021</i>	<i>Variance</i>	<i>Feb-2022</i>	<i>Variance</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>
OPERATING REVENUES										
01 Residential	2,690,694	2,409,722	11.7%	2,498,472	7.7%	5,600,319	5,298,945	5.7%	5,494,123	1.9%
02 Commercial	856,265	736,621	16.2%	759,878	12.7%	1,699,875	1,529,971	11.1%	1,578,278	7.7%
03 Industrial	319,956	289,509	10.5%	298,654	7.1%	659,068	595,979	10.6%	614,802	7.2%
04 Fire Protection and Other	359,891	329,703	9.2%	324,631	10.9%	754,071	712,573	5.8%	711,194	6.0%
05 Wastewater	329,699	173,097	90.5%	311,551	5.8%	706,316	358,688	96.9%	636,045	11.0%
06	4,556,505	3,938,652	15.7%	4,193,186	8.7%	9,419,649	8,496,156	10.9%	9,034,442	4.3%
OPERATING EXPENSES										
SOURCE OF SUPPLY										
07 Salaries and Wages - Operations	12,954	11,078	16.9%	11,348	14.2%	24,363	21,191	15.0%	21,706	12.2%
08 Salaries and Wages - Maintenance	22,090	19,374	14.0%	19,843	11.3%	46,338	35,532	30.4%	36,392	27.3%
09 Purchased Power	47,685	46,981	1.5%	48,390	-1.5%	96,218	98,630	-2.4%	101,588	-5.3%
10 Fuel	1,552	1,691	-8.2%	1,818	-14.6%	2,800	3,109	-9.9%	3,342	-16.2%
11 Misc. Expenses - Operations	14,295	9,934	43.9%	10,962	30.4%	24,262	19,160	26.6%	21,338	13.7%
12 Misc. Expenses - Maintenance	19,647	17,318	13.4%	18,576	5.8%	33,587	36,715	-8.5%	41,002	-18.1%
13	118,223	106,376	11.1%	110,937	6.6%	227,568	214,337	6.2%	225,368	1.0%
WATER TREATMENT										
14 Salaries and Wages - Operations	69,934	66,679	4.9%	73,849	-5.3%	146,306	138,204	5.9%	150,297	-2.7%
15 Salaries and Wages - Maintenance	11,393	13,055	-12.7%	13,283	-14.2%	26,986	26,862	0.5%	27,331	-1.3%
16 Chemicals	52,394	30,156	73.7%	35,722	46.7%	103,148	65,345	57.9%	77,406	33.3%
17 Misc. Expenses - Operations	50,776	48,043	5.7%	56,732	-10.5%	92,933	91,945	1.1%	104,122	-10.7%
18 Misc. Expenses - Maintenance	26,640	25,278	5.4%	26,945	-1.1%	39,975	62,850	-36.4%	52,245	-23.5%
19	211,137	183,211	15.2%	206,531	2.2%	409,348	385,206	6.3%	411,401	-0.5%
TRANSMISSION AND DISTRIBUTION										
20 Salaries and Wages - Operations	129,029	126,525	2.0%	142,044	-9.2%	263,825	260,067	1.4%	293,461	-10.1%
21 Salaries and Wages - Maintenance	68,575	70,772	-3.1%	90,708	-24.4%	162,974	141,920	14.8%	177,604	-8.2%
22 Purchased Power	38,480	36,658	5.0%	37,758	1.9%	77,045	74,808	3.0%	77,053	0.0%
23 Misc. Expenses - Operations	33,944	29,479	15.1%	31,236	8.7%	83,154	68,267	21.8%	71,843	15.7%
24 Misc. Expenses - Maintenance	189,929	140,537	35.1%	145,649	30.4%	476,160	271,068	75.7%	280,581	69.7%
25	459,957	403,971	13.9%	447,395	2.8%	1,063,158	816,130	30.3%	900,542	18.1%

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Feb-2022</i>	<i>Feb-2021</i>	<i>Variance</i>	<i>Feb-2022</i>	<i>Variance</i>	<i>Feb-2022</i>	<i>Feb-2021</i>	<i>Variance</i>	<i>Feb-2022</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
WASTEWATER COLLECTION & TREATMENT											
26	Salaries and Wages - Operations	28,593	22,983	24.4%	34,028	-16.0%	59,096	43,690	35.3%	67,091	-11.9%
27	Salaries and Wages - Maintenance	1,406	306	359.5%	306	359.5%	2,587	1,098	135.6%	1,098	135.6%
28	Purchased Power	7,702	2,739	181.2%	3,423	125.0%	14,436	8,630	67.3%	10,091	43.1%
29	Misc. Expenses - Operations	229,437	104,219	120.1%	224,739	2.1%	461,590	212,317	117.4%	450,302	2.5%
30	Misc. Expenses - Maintenance	12,461	3,184	291.4%	6,308	97.5%	41,352	7,805	429.8%	15,221	171.7%
31		<u>279,599</u>	<u>133,431</u>	<u>109.5%</u>	<u>268,804</u>	<u>4.0%</u>	<u>579,061</u>	<u>273,540</u>	<u>111.7%</u>	<u>543,803</u>	<u>6.5%</u>
CUSTOMERS ACCOUNTS											
32	Salaries and Wages - Operations	73,753	77,639	-5.0%	80,047	-7.9%	156,204	157,641	-0.9%	162,529	-3.9%
33	Misc. Expenses - Operations	<u>105,310</u>	<u>69,009</u>	<u>52.6%</u>	<u>74,161</u>	<u>42.0%</u>	<u>192,183</u>	<u>157,918</u>	<u>21.7%</u>	<u>154,769</u>	<u>24.2%</u>
34		179,063	146,648	22.1%	154,208	16.1%	348,387	315,559	10.4%	317,298	9.8%
ADMINISTRATIVE AND GENERAL											
35	Salaries and Wages - Operations	187,390	171,739	9.1%	190,196	-1.5%	394,144	351,821	12.0%	379,747	3.8%
36	Salaries and Wages - Maintenance	1,043	2,173	-52.0%	2,210	-52.8%	3,351	4,473	-25.1%	4,550	-26.4%
37	Pension and 401K	59,168	61,802	-4.3%	64,001	-7.6%	128,097	126,498	1.3%	135,128	-5.2%
38	Health Insurance	118,097	121,465	-2.8%	120,737	-2.2%	239,357	243,430	-1.7%	243,474	-1.7%
39	Contractual Services	76,615	19,193	299.2%	90,757	-15.6%	144,484	49,027	194.7%	191,512	-24.6%
40	General Insurance	97,729	84,670	15.4%	100,043	-2.3%	195,475	168,855	15.8%	200,086	-2.3%
41	Rate Case Expense	8,663	8,663	0.0%	8,663	0.0%	17,326	17,326	0.0%	17,326	0.0%
42	Bad Debt Expense	33,750	33,750	0.0%	33,750	0.0%	67,500	67,500	0.0%	67,500	0.0%
43	Shareholder Expense	18,155	16,334	11.1%	17,900	1.4%	40,709	37,894	7.4%	39,400	3.3%
44	Misc. Expenses - Operations	104,482	86,358	21.0%	92,024	13.5%	226,738	200,446	13.1%	212,233	6.8%
45	Misc. Expenses - Maintenance	26,311	23,074	14.0%	28,188	-6.7%	46,559	46,992	-0.9%	53,486	-13.0%
46	Admin and General Exp. Capitalized	(65,679)	(63,145)	4.0%	(65,676)	0.0%	(131,518)	(125,238)	5.0%	(130,784)	0.6%
47	Pension Service Costs	90,459	78,161	15.7%	90,459	0.0%	180,918	156,322	15.7%	180,918	0.0%
48		<u>756,183</u>	<u>644,237</u>	<u>17.4%</u>	<u>773,252</u>	<u>-2.2%</u>	<u>1,553,140</u>	<u>1,345,346</u>	<u>15.4%</u>	<u>1,594,576</u>	<u>-2.6%</u>
49	DEPRECIATION/AMORTIZATION	826,734	724,571	14.1%	824,335	0.3%	1,653,468	1,449,142	14.1%	1,648,670	0.3%
50	OTHER TAXES	<u>109,307</u>	<u>107,367</u>	<u>1.8%</u>	<u>114,769</u>	<u>-4.8%</u>	<u>230,374</u>	<u>218,957</u>	<u>5.2%</u>	<u>235,039</u>	<u>-2.0%</u>
51	TOTAL OPERATING EXPENSES	<u>2,940,203</u>	<u>2,449,812</u>	<u>20.0%</u>	<u>2,900,231</u>	<u>1.4%</u>	<u>6,064,504</u>	<u>5,018,217</u>	<u>20.8%</u>	<u>5,876,697</u>	<u>3.2%</u>
52	OPERATING INCOME	<u>1,616,302</u>	<u>1,488,840</u>	<u>8.6%</u>	<u>1,292,955</u>	<u>25.0%</u>	<u>3,355,145</u>	<u>3,477,939</u>	<u>-3.5%</u>	<u>3,157,745</u>	<u>6.3%</u>

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Feb-2022</i>	<i>Feb-2021</i>	<i>Variance</i>	<i>Feb-2022</i>	<i>Variance</i>	<i>Feb-2022</i>	<i>Feb-2021</i>	<i>Variance</i>	<i>Feb-2022</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
INTEREST EXP & INCOME DEDUCTIONS											
53	Interest on Debt	427,580	401,153	6.6%	434,156	-1.5%	860,281	807,584	6.5%	866,639	-0.7%
54	Interest Capitalized	(107,723)	(77,676)	38.7%	(72,111)	49.4%	(209,119)	(166,859)	25.3%	(152,582)	37.1%
55	Other Pension Costs	101,208	113,506	-10.8%	101,208	0.0%	202,416	227,012	-10.8%	202,416	0.0%
56	Supplemental Retirement Expense	26,595	24,516	8.5%	29,122	-8.7%	53,462	49,206	8.6%	58,244	-8.2%
57	Contributions	500	100	400.0%	100	400.0%	4,450	200	2125.0%	200	2125.0%
58	Other Income and Deductions	(5,594)	(6,897)	-18.9%	12,104	-146.2%	(11,595)	(9,796)	18.4%	10,355	-212.0%
59		<u>442,566</u>	<u>454,702</u>	<u>-2.7%</u>	<u>504,579</u>	<u>-12.3%</u>	<u>899,895</u>	<u>907,347</u>	<u>-0.8%</u>	<u>985,272</u>	<u>-8.7%</u>
60	INCOME BEFORE TAXES	1,173,736	1,034,138	13.5%	788,376	48.9%	2,455,250	2,570,592	-4.5%	2,172,473	13.0%
61	FEDERAL AND STATE INCOME TAXES	<u>(458,221)</u>	<u>18,442</u>	<u>-2584.7%</u>	<u>30,826</u>	<u>-1586.5%</u>	<u>(155,487)</u>	<u>397,901</u>	<u>-139.1%</u>	<u>342,248</u>	<u>-145.4%</u>
62	NET INCOME	<u><u>1,631,957</u></u>	<u><u>1,015,696</u></u>	<u><u>60.7%</u></u>	<u><u>757,550</u></u>	<u><u>115.4%</u></u>	<u><u>2,610,737</u></u>	<u><u>2,172,691</u></u>	<u><u>20.2%</u></u>	<u><u>1,830,225</u></u>	<u><u>42.6%</u></u>
63	EARNINGS PER SHARE	0.124	0.078	59.0%	0.058	113.8%	0.199	0.167	19.2%	0.140	42.1%
64	DIVIDENDS PER SHARE	0.0650	0.0625	4.0%	0.0650	0.0%	0.1299	0.1249	4.0%	0.1299	0.0%
WASTEWATER											
65	OPERATING REVENUES	329,699	173,097	90.5%	311,551	5.8%	706,316	358,688	96.9%	636,045	11.0%
EXPENSES											
66	Salaries and Wages	29,999	23,289	28.8%	34,334	-12.6%	61,683	44,788	37.7%	68,189	-9.5%
67	Operations and Maintenance	249,600	110,142	126.6%	234,470	6.5%	517,378	228,752	126.2%	475,614	8.8%
68	General and Other	3,242	1,705	90.1%	2,917	11.1%	4,036	3,424	17.9%	6,012	-32.9%
69	Allocation from Water	53,264	42,889	24.2%	45,500	17.1%	106,558	87,045	22.4%	92,345	15.4%
70	Depreciation	49,977	18,700	167.3%	47,934	4.3%	99,954	37,400	167.3%	95,868	4.3%
71	Interest Capitalized	(3,513)	(23,459)	-85.0%	(3,067)	14.5%	(6,947)	(44,711)	-84.5%	(5,634)	23.3%
72	Other Income and Deductions	881	932	-5.5%	881	0.0%	1,762	1,861	-5.3%	1,762	0.0%
73	Federal and State Income Taxes	(22,271)	(484)	-4501.4%	(19,745)	-12.8%	(27,233)	(913)	-2882.8%	(37,675)	27.7%
74		<u>361,179</u>	<u>173,714</u>	<u>107.9%</u>	<u>343,224</u>	<u>5.2%</u>	<u>757,191</u>	<u>357,646</u>	<u>111.7%</u>	<u>696,481</u>	<u>8.7%</u>
75	WASTEWATER NET INCOME	<u><u>(31,480)</u></u>	<u><u>(617)</u></u>	<u><u>-5002.1%</u></u>	<u><u>(31,673)</u></u>	<u><u>0.6%</u></u>	<u><u>(50,875)</u></u>	<u><u>1,042</u></u>	<u><u>-4982.4%</u></u>	<u><u>(60,436)</u></u>	<u><u>15.8%</u></u>

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>	
	<i>Mar-2022</i>	<i>Mar-2021</i>	<i>Variance</i>	<i>Mar-2022</i>	<i>Variance</i>	<i>Mar-2022</i>	<i>Mar-2021</i>	<i>Variance</i>	<i>Mar-2022</i>	<i>Variance</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>
OPERATING REVENUES										
01 Residential	2,820,313	2,821,762	-0.1%	2,927,813	-3.7%	8,420,632	8,120,707	3.7%	8,421,936	0.0%
02 Commercial	881,673	866,584	1.7%	894,657	-1.5%	2,581,548	2,396,555	7.7%	2,472,935	4.4%
03 Industrial	346,888	317,463	9.3%	327,784	5.8%	1,005,956	913,442	10.1%	942,586	6.7%
04 Fire Protection and Other	439,659	388,961	13.0%	400,115	9.9%	1,193,730	1,101,534	8.4%	1,111,309	7.4%
05 Wastewater	331,629	190,168	74.4%	328,621	0.9%	1,037,945	548,856	89.1%	964,666	7.6%
06	4,820,162	4,584,938	5.1%	4,878,990	-1.2%	14,239,811	13,081,094	8.9%	13,913,432	2.3%
OPERATING EXPENSES										
SOURCE OF SUPPLY										
07 Salaries and Wages - Operations	8,631	9,823	-12.1%	10,060	-14.2%	32,994	31,014	6.4%	31,766	3.9%
08 Salaries and Wages - Maintenance	24,477	26,281	-6.9%	26,917	-9.1%	70,815	61,813	14.6%	63,309	11.9%
09 Purchased Power	45,938	51,960	-11.6%	53,519	-14.2%	142,156	150,590	-5.6%	155,107	-8.3%
10 Fuel	1,048	1,558	-32.7%	1,675	-37.4%	3,848	4,667	-17.5%	5,017	-23.3%
11 Misc. Expenses - Operations	5,735	12,362	-53.6%	13,405	-57.2%	29,997	31,522	-4.8%	34,743	-13.7%
12 Misc. Expenses - Maintenance	30,348	12,305	146.6%	15,163	100.1%	63,935	49,020	30.4%	56,165	13.8%
13	116,177	114,289	1.7%	120,739	-3.8%	343,745	328,626	4.6%	346,107	-0.7%
WATER TREATMENT										
14 Salaries and Wages - Operations	67,791	70,982	-4.5%	82,940	-18.3%	214,097	209,186	2.3%	233,237	-8.2%
15 Salaries and Wages - Maintenance	17,697	13,115	34.9%	13,344	32.6%	44,683	39,977	11.8%	40,675	9.9%
16 Chemicals	55,733	34,493	61.6%	40,860	36.4%	158,881	99,838	59.1%	118,266	34.3%
17 Misc. Expenses - Operations	36,342	41,614	-12.7%	44,977	-19.2%	129,275	133,559	-3.2%	149,099	-13.3%
18 Misc. Expenses - Maintenance	29,895	28,118	6.3%	26,612	12.3%	69,870	90,968	-23.2%	78,857	-11.4%
19	207,458	188,322	10.2%	208,733	-0.6%	616,806	573,528	7.5%	620,134	-0.5%
TRANSMISSION AND DISTRIBUTION										
20 Salaries and Wages - Operations	149,661	136,789	9.4%	150,310	-0.4%	413,486	396,856	4.2%	443,771	-6.8%
21 Salaries and Wages - Maintenance	87,506	82,405	6.2%	97,873	-10.6%	250,480	224,325	11.7%	275,477	-9.1%
22 Purchased Power	40,228	42,092	-4.4%	43,355	-7.2%	117,273	116,900	0.3%	120,408	-2.6%
23 Misc. Expenses - Operations	39,412	41,159	-4.2%	43,245	-8.9%	122,566	109,426	12.0%	115,088	6.5%
24 Misc. Expenses - Maintenance	192,487	198,461	-3.0%	205,081	-6.1%	668,647	469,529	42.4%	485,662	37.7%
25	509,294	500,906	1.7%	539,864	-5.7%	1,572,452	1,317,036	19.4%	1,440,406	9.2%

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Mar-2022</i>	<i>Mar-2021</i>	<i>Variance</i>	<i>Mar-2022</i>	<i>Variance</i>	<i>Mar-2022</i>	<i>Mar-2021</i>	<i>Variance</i>	<i>Mar-2022</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
WASTEWATER COLLECTION & TREATMENT											
26	Salaries and Wages - Operations	30,190	31,014	-2.7%	42,485	-28.9%	89,286	74,704	19.5%	109,576	-18.5%
27	Salaries and Wages - Maintenance	1,448	529	173.7%	530	173.2%	4,035	1,627	148.0%	1,628	147.9%
28	Purchased Power	7,201	6,539	10.1%	7,336	-1.8%	21,637	15,169	42.6%	17,427	24.2%
29	Misc. Expenses - Operations	203,049	186,411	8.9%	232,170	-12.5%	664,639	398,728	66.7%	682,472	-2.6%
30	Misc. Expenses - Maintenance	14,630	13,958	4.8%	16,773	-12.8%	55,982	21,763	157.2%	31,994	75.0%
31		<u>256,518</u>	<u>238,451</u>	<u>7.6%</u>	<u>299,294</u>	<u>-14.3%</u>	<u>835,579</u>	<u>511,991</u>	<u>63.2%</u>	<u>843,097</u>	<u>-0.9%</u>
CUSTOMERS ACCOUNTS											
32	Salaries and Wages - Operations	77,696	84,970	-8.6%	87,598	-11.3%	233,900	242,611	-3.6%	250,127	-6.5%
33	Misc. Expenses - Operations	84,274	82,259	2.4%	80,246	5.0%	276,457	240,177	15.1%	235,015	17.6%
34		<u>161,970</u>	<u>167,229</u>	<u>-3.1%</u>	<u>167,844</u>	<u>-3.5%</u>	<u>510,357</u>	<u>482,788</u>	<u>5.7%</u>	<u>485,142</u>	<u>5.2%</u>
ADMINISTRATIVE AND GENERAL											
35	Salaries and Wages - Operations	220,680	192,715	14.5%	211,800	4.2%	614,824	544,536	12.9%	591,547	3.9%
36	Salaries and Wages - Maintenance	1,685	1,388	21.4%	1,412	19.3%	5,036	5,861	-14.1%	5,962	-15.5%
37	Pension and 401K	57,408	61,701	-7.0%	63,400	-9.5%	185,505	188,199	-1.4%	198,528	-6.6%
38	Health Insurance	20,436	24,700	-17.3%	28,919	-29.3%	259,793	268,130	-3.1%	272,393	-4.6%
39	Contractual Services	35,685	45,990	-22.4%	113,560	-68.6%	180,169	95,017	89.6%	305,072	-40.9%
40	General Insurance	97,785	88,657	10.3%	100,043	-2.3%	293,260	257,512	13.9%	300,129	-2.3%
41	Rate Case Expense	0	8,663	-100.0%	0	N/A	17,326	25,989	-33.3%	17,326	0.0%
42	Bad Debt Expense	33,750	33,750	0.0%	33,750	0.0%	101,250	101,250	0.0%	101,250	0.0%
43	Shareholder Expense	23,426	18,220	28.6%	17,900	30.9%	64,135	56,114	14.3%	57,300	11.9%
44	Misc. Expenses - Operations	149,597	111,133	34.6%	125,570	19.1%	376,335	311,579	20.8%	337,803	11.4%
45	Misc. Expenses - Maintenance	25,955	19,558	32.7%	24,718	5.0%	72,514	66,550	9.0%	78,204	-7.3%
46	Admin and General Exp. Capitalized	(66,193)	(63,140)	4.8%	(65,851)	0.5%	(197,711)	(188,378)	5.0%	(196,635)	0.5%
47	Pension Service Costs	75,266	115,054	-34.6%	90,459	-16.8%	256,184	271,376	-5.6%	271,377	-5.6%
48		<u>675,480</u>	<u>658,389</u>	<u>2.6%</u>	<u>745,680</u>	<u>-9.4%</u>	<u>2,228,620</u>	<u>2,003,735</u>	<u>11.2%</u>	<u>2,340,256</u>	<u>-4.8%</u>
49	DEPRECIATION/AMORTIZATION	826,734	724,571	14.1%	824,334	0.3%	2,480,202	2,173,713	14.1%	2,473,004	0.3%
50	OTHER TAXES	124,094	117,311	5.8%	127,276	-2.5%	354,468	336,268	5.4%	362,315	-2.2%
51	TOTAL OPERATING EXPENSES	<u>2,877,725</u>	<u>2,709,468</u>	<u>6.2%</u>	<u>3,033,764</u>	<u>-5.1%</u>	<u>8,942,229</u>	<u>7,727,685</u>	<u>15.7%</u>	<u>8,910,461</u>	<u>0.4%</u>
52	OPERATING INCOME	<u>1,942,437</u>	<u>1,875,470</u>	<u>3.6%</u>	<u>1,845,226</u>	<u>5.3%</u>	<u>5,297,582</u>	<u>5,353,409</u>	<u>-1.0%</u>	<u>5,002,971</u>	<u>5.9%</u>

The York Water Company
Income Statement

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Mar-2022</i>	<i>Mar-2021</i>	<i>Variance</i>	<i>Mar-2022</i>	<i>Variance</i>	<i>Mar-2022</i>	<i>Mar-2021</i>	<i>Variance</i>	<i>Mar-2022</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
INTEREST EXP & INCOME DEDUCTIONS											
53	Interest on Debt	437,048	406,237	7.6%	435,829	0.3%	1,297,329	1,213,821	6.9%	1,302,468	-0.4%
54	Interest Capitalized	(86,087)	(94,735)	-9.1%	(89,580)	-3.9%	(295,206)	(261,594)	12.8%	(242,162)	21.9%
55	Other Pension Costs	116,400	76,613	51.9%	101,208	15.0%	318,816	303,625	5.0%	303,624	5.0%
56	Supplemental Retirement Expense	21,755	17,398	25.0%	29,122	-25.3%	75,217	66,604	12.9%	87,366	-13.9%
57	Contributions	305,750	49,861	513.2%	49,889	512.9%	310,200	50,061	519.6%	50,089	519.3%
58	Other Income and Deductions	(24,774)	(6,273)	294.9%	(7,178)	245.1%	(36,369)	(16,069)	126.3%	3,177	1244.8%
59		<u>770,092</u>	<u>449,101</u>	<u>71.5%</u>	<u>519,290</u>	<u>48.3%</u>	<u>1,669,987</u>	<u>1,356,448</u>	<u>23.1%</u>	<u>1,504,562</u>	<u>11.0%</u>
60	INCOME BEFORE TAXES	1,172,345	1,426,369	-17.8%	1,325,936	-11.6%	3,627,595	3,996,961	-9.2%	3,498,409	3.7%
61	FEDERAL AND STATE INCOME TAXES	<u>(76,088)</u>	<u>(106,155)</u>	<u>-28.3%</u>	<u>23,204</u>	<u>-427.9%</u>	<u>(231,575)</u>	<u>291,746</u>	<u>-179.4%</u>	<u>365,452</u>	<u>-163.4%</u>
62	NET INCOME	<u><u>1,248,433</u></u>	<u><u>1,532,524</u></u>	<u><u>-18.5%</u></u>	<u><u>1,302,732</u></u>	<u><u>-4.2%</u></u>	<u><u>3,859,170</u></u>	<u><u>3,705,215</u></u>	<u><u>4.2%</u></u>	<u><u>3,132,957</u></u>	<u><u>23.2%</u></u>
63	EARNINGS PER SHARE	0.095	0.117	-18.8%	0.099	-4.0%	0.294	0.284	3.5%	0.239	23.0%
64	DIVIDENDS PER SHARE	0.0650	0.0625	4.0%	0.0650	0.0%	0.1949	0.1874	4.0%	0.1949	0.0%
WASTEWATER											
65	OPERATING REVENUES	331,629	190,168	74.4%	328,621	0.9%	1,037,945	548,856	89.1%	964,666	7.6%
EXPENSES											
66	Salaries and Wages	31,638	31,543	0.3%	43,015	-26.4%	93,321	76,331	22.3%	111,204	-16.1%
67	Operations and Maintenance	224,880	206,908	8.7%	256,279	-12.3%	742,258	435,660	70.4%	731,893	1.4%
68	General and Other	4,078	2,145	90.1%	3,534	15.4%	8,114	5,569	45.7%	9,546	-15.0%
69	Allocation from Water	54,523	47,801	14.1%	50,712	7.5%	161,081	134,846	19.5%	143,057	12.6%
70	Depreciation	49,977	18,700	167.3%	47,934	4.3%	149,931	56,100	167.3%	143,802	4.3%
71	Interest Capitalized	(2,626)	(26,242)	-90.0%	(3,567)	-26.4%	(9,573)	(70,953)	-86.5%	(9,201)	4.0%
72	Other Income and Deductions	881	930	-5.3%	881	0.0%	2,643	2,791	-5.3%	2,643	0.0%
73	Federal and State Income Taxes	<u>(166,935)</u>	<u>(29,200)</u>	<u>-471.7%</u>	<u>(26,944)</u>	<u>-519.6%</u>	<u>(194,168)</u>	<u>(30,113)</u>	<u>-544.8%</u>	<u>(64,619)</u>	<u>-200.5%</u>
74		<u>196,416</u>	<u>252,585</u>	<u>-22.2%</u>	<u>371,844</u>	<u>-47.2%</u>	<u>953,607</u>	<u>610,231</u>	<u>56.3%</u>	<u>1,068,325</u>	<u>-10.7%</u>
75	WASTEWATER NET INCOME	<u><u>135,213</u></u>	<u><u>(62,417)</u></u>	<u><u>316.6%</u></u>	<u><u>(43,223)</u></u>	<u><u>412.8%</u></u>	<u><u>84,338</u></u>	<u><u>(61,375)</u></u>	<u><u>237.4%</u></u>	<u><u>(103,659)</u></u>	<u><u>181.4%</u></u>

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OTHER DATA INDEPENDENT AUDIT REPORT

53.53 XI. Other Data

D. Water and Wastewater Utilities

2. Supply a copy of internal and independent audit reports of the test year and prior calendar year, noting any exceptions and recommendations and disposition thereof.

Response: The Company does not have an internal audit report. The Independent Auditor's Reports covering the financial statements for the years ended December 31, 2021 and 2020 are a part of The York Water Company's 2021 and 2020 Annual Report on Form 10-K. The audit reports are attached.



REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Stockholders and the Board of Directors of
The York Water Company:

Opinion on the Financial Statements

We have audited the accompanying balance sheets of The York Water Company (the "Company") as of December 31, 2021 and 2020, the related statements of income, common stockholders' equity, and cash flows for the years then ended and the related notes and financial statement schedule listed in Item 15(a)2 (collectively referred to as the "financial statements"). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2021 and 2020, and the results of its operations and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

The Company's management is responsible for these financial statements. Our responsibility is to express an opinion on the Company's financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) ("PCAOB") and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audits we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion.

Our audits of the financial statements included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion.

Critical Audit Matters

Critical audit matters are matters arising from the current period audit of the financial statements that were communicated or required to be communicated to the audit committee and that: (1) relate to accounts or disclosures that are material to the financial statements and (2) involved our especially challenging, subjective, or complex judgments. We determined that there are no critical audit matters.

Baker Tilly US, LLP

We have served as the Company's auditor since 2003.

York, Pennsylvania
March 8, 2022



REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Stockholders and the Board of Directors of
The York Water Company:

Opinion on the Financial Statements

We have audited the accompanying balance sheets of The York Water Company (the "Company") as of December 31, 2020 and 2019, the related statements of income, common stockholders' equity, and cash flows for the years then ended and the related notes and financial statement schedule listed in Item 15(a)2 (collectively referred to as the "financial statements"). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2020 and 2019, and the results of its operations and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

The Company's management is responsible for these financial statements. Our responsibility is to express an opinion on the Company's financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) ("PCAOB") and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. Our audits of the financial statements included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion.

Critical Audit Matters

Critical audit matters are matters arising from the current period audit of the financial statements that were communicated or required to be communicated to the audit committee and that: (1) relate to accounts or disclosures that are material to the financial statements and (2) involved our especially challenging, subjective, or complex judgments. We determined that there are no critical audit matters.

Baker Tilly US, LLP (formerly known as Baker Tilly Virchow Krause LLP)

We have served as the Company's auditor since 2003.

York, Pennsylvania
March 9, 2020

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OTHER DATA BUDGET VARIANCE REPORTS

53.53 XI. Other Data

D. Water and Wastewater Utilities

3. Provide all monthly and/or quarterly budget variance reports to management and/or the board of directors submitted during the past year. Please provide the most recent detailed budget variance report which the company compiled, and update as additional reports are issued.

Response: Copies of all monthly and quarterly budget variance reports submitted during the past fourteen months are attached.

THE YORK WATER COMPANY
JANUARY 2021 STATEMENT OF INCOME UNAUDITED

	Month			
	Actual		Budget	
	January 2021	Change Over Same Month Last Year	Monthly Budget	Change Over Budget
Operating Revenues	\$4,557,504	4.9%	\$4,410,410	3.3%
Operating Expenses	2,568,405	3.2%	2,625,557	-2.2%
Interest Expense and Income Deductions	452,645	-10.5%	498,741	-9.2%
Income Taxes	379,459	10.0%	328,088	15.7%
Net Income	\$1,156,995	14.9%	\$958,024	20.8%

EXPLANATION:

Operating Revenues Monthly operating revenues were 4.9% higher than the same period last year due primarily to changes in consumption patterns. Total per capita consumption for the month was 7.7% lower than the same period last year. Compared to budget, monthly actuals were 3.3% higher.

Operating Expenses Operating expenses were 3.2% higher in January 2021 than January 2020. The primary reasons for the increase were higher expenses for depreciation and water treatment plant maintenance, which were partially offset by lower wages. Compared to budget, monthly actuals were 2.2% lower due primarily to lower than expected wages.

Interest Expense and Other Income Deductions Interest expense and other income deductions for the month were 10.5% and 9.2% lower, respectively, than prior year and budget due primarily to higher capitalized interest.

Income Taxes Monthly income taxes were 10.0% and 15.7% higher, respectively, than prior year and budget due primarily to higher taxable income. The effective tax rate for January 2021 was 24.7%, compared to 25.5% for January 2020.

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>	
	<i>Jan-2021</i>	<i>Jan-2020</i>	<i>Variance</i>	<i>Jan-2021</i>	<i>Variance</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
OPERATING REVENUES					
01 Residential	2,889,223	2,713,136	6.5%	2,730,142	5.8%
02 Commercial	793,350	816,536	-2.8%	817,334	-2.9%
03 Industrial	306,470	316,816	-3.3%	317,131	-3.4%
04 Fire Protection and Other	382,870	339,508	12.8%	366,503	4.5%
05 Wastewater	185,591	160,245	15.8%	179,300	3.5%
06 Revenue Offset - Tax Rate Change	<u>0</u>	<u>(763)</u>	<u>-100.0%</u>	<u>0</u>	<u>N/A</u>
07	4,557,504	4,345,478	4.9%	4,410,410	3.3%
OPERATING EXPENSES					
SOURCE OF SUPPLY					
08 Salaries and Wages - Operations	10,113	11,956	-15.4%	12,140	-16.7%
09 Salaries and Wages - Maintenance	16,158	20,350	-20.6%	20,661	-21.8%
10 Purchased Power	51,649	54,739	-5.6%	50,243	2.8%
11 Fuel	1,418	1,423	-0.4%	1,423	-0.4%
12 Misc. Expenses - Operations	9,226	32,960	-72.0%	9,287	-0.7%
13 Misc. Expenses - Maintenance	<u>19,397</u>	<u>21,781</u>	<u>-10.9%</u>	<u>12,710</u>	<u>52.6%</u>
14	107,961	143,209	-24.6%	106,464	1.4%
WATER TREATMENT					
15 Salaries and Wages - Operations	71,525	77,968	-8.3%	83,675	-14.5%
16 Salaries and Wages - Maintenance	13,807	13,197	4.6%	13,399	3.0%
17 Chemicals	35,189	39,021	-9.8%	39,273	-10.4%
18 Misc. Expenses - Operations	43,902	33,277	31.9%	51,545	-14.8%
19 Misc. Expenses - Maintenance	<u>37,572</u>	<u>12,605</u>	<u>198.1%</u>	<u>14,461</u>	<u>159.8%</u>
20	201,995	176,068	14.7%	202,353	-0.2%
TRANSMISSION AND DISTRIBUTION					
21 Salaries and Wages - Operations	133,542	145,092	-8.0%	159,215	-16.1%
22 Salaries and Wages - Maintenance	71,148	76,568	-7.1%	75,225	-5.4%
23 Purchased Power	38,150	41,281	-7.6%	37,891	0.7%
24 Misc. Expenses - Operations	38,788	37,418	3.7%	38,089	1.8%
25 Misc. Expenses - Maintenance	<u>130,531</u>	<u>114,504</u>	<u>14.0%</u>	<u>122,469</u>	<u>6.6%</u>
26	412,159	414,863	-0.7%	432,889	-4.8%

**The York Water Company
Income Statement**

		<i>PTD-Actual</i>			<i>PTD Budget</i>	
		<i>Jan-2021</i>	<i>Jan-2020</i>	<i>Variance</i>	<i>Jan-2021</i>	<i>Variance</i>
		<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
WASTEWATER COLLECTION & TREATMENT						
27	Salaries and Wages - Operations	20,707	20,482	1.1%	25,793	-19.7%
28	Salaries and Wages - Maintenance	792	617	28.4%	617	28.4%
29	Purchased Power	5,891	2,646	122.6%	2,429	142.5%
30	Misc. Expenses - Operations	108,098	91,074	18.7%	98,942	9.3%
31	Misc. Expenses - Maintenance	<u>4,621</u>	<u>6,587</u>	<u>-29.8%</u>	<u>11,133</u>	<u>-58.5%</u>
32		140,109	121,406	15.4%	138,914	0.9%
CUSTOMERS ACCOUNTS						
33	Salaries and Wages - Operations	80,002	88,468	-9.6%	90,266	-11.4%
34	Misc. Expenses - Operations	<u>88,909</u>	<u>62,399</u>	<u>42.5%</u>	<u>64,747</u>	<u>37.3%</u>
35		168,911	150,867	12.0%	155,013	9.0%
ADMINISTRATIVE AND GENERAL						
36	Salaries and Wages - Operations	180,082	208,084	-13.5%	235,547	-23.5%
37	Salaries and Wages - Maintenance	2,300	1,038	121.6%	1,039	121.4%
38	Pension and 401K	64,696	65,686	-1.5%	71,070	-9.0%
39	Health Insurance	121,965	126,147	-3.3%	121,120	0.7%
40	Contractual Services	29,834	21,317	40.0%	25,532	16.8%
41	General Insurance	84,185	74,730	12.7%	81,359	3.5%
42	Rate Case Expense	8,663	8,663	0.0%	8,663	0.0%
43	Bad Debt Expense	33,750	25,417	32.8%	33,750	0.0%
44	Shareholder Expense	21,560	16,761	28.6%	20,417	5.6%
45	Misc. Expenses - Operations	114,088	103,760	10.0%	103,125	10.6%
46	Misc. Expenses - Maintenance	23,918	17,362	37.8%	18,273	30.9%
47	Admin and General Exp. Capitalized	(62,093)	(50,162)	23.8%	(51,594)	20.3%
48	Pension Service Costs	<u>78,161</u>	<u>70,744</u>	<u>10.5%</u>	<u>78,161</u>	<u>0.0%</u>
49		701,109	689,547	1.7%	746,462	-6.1%
50	DEPRECIATION/AMORTIZATION	724,571	674,509	7.4%	717,584	1.0%
51	OTHER TAXES	<u>111,590</u>	<u>117,422</u>	<u>-5.0%</u>	<u>125,878</u>	<u>-11.4%</u>
52	TOTAL OPERATING EXPENSES	<u>2,568,405</u>	<u>2,487,891</u>	<u>3.2%</u>	<u>2,625,557</u>	<u>-2.2%</u>
53	OPERATING INCOME	<u>1,989,099</u>	<u>1,857,587</u>	<u>7.1%</u>	<u>1,784,853</u>	<u>11.4%</u>

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		
	<i>Jan-2021</i>	<i>Jan-2020</i>	<i>Variance</i>	<i>Jan-2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	
INTEREST EXP & INCOME DEDUCTIONS						
54	Interest on Debt	406,431	393,027	3.4%	397,750	2.2%
55	Interest Capitalized	(89,183)	(36,250)	146.0%	(50,419)	76.9%
56	Other Pension Costs	113,506	120,923	-6.1%	113,506	0.0%
57	Supplemental Retirement Expense	24,690	23,087	6.9%	33,309	-25.9%
58	Contributions	100	3,100	-96.8%	3,100	-96.8%
59	Other Income and Deductions	(2,899)	1,622	-278.7%	1,495	-293.9%
60		<u>452,645</u>	<u>505,509</u>	-10.5%	498,741	-9.2%
61	INCOME BEFORE TAXES	1,536,454	1,352,078	13.6%	1,286,112	19.5%
62	FEDERAL AND STATE INCOME TAXES	<u>379,459</u>	<u>344,918</u>	10.0%	<u>328,088</u>	15.7%
63	NET INCOME	<u><u>1,156,995</u></u>	<u><u>1,007,160</u></u>	14.9%	<u><u>958,024</u></u>	20.8%
64	EARNINGS PER SHARE	0.089	0.077	15.6%	0.073	21.9%
65	DIVIDENDS PER SHARE	0.0624	0.0600	4.0%	0.0624	0.0%
WASTEWATER						
66	OPERATING REVENUES	185,591	160,245	15.8%	179,300	3.5%
EXPENSES						
67	Salaries and Wages	21,499	21,099	1.9%	26,410	-18.6%
68	Operations and Maintenance	118,610	100,307	18.2%	112,504	5.4%
69	General and Other	1,719	1,302	32.0%	1,827	-5.9%
70	Allocation from Water	44,156	38,697	14.1%	40,574	8.8%
71	Depreciation	18,700	12,596	48.5%	18,880	-1.0%
72	Interest Capitalized	(21,252)	(2,772)	666.7%	(12,225)	73.8%
73	Other Income and Deductions	929	986	-5.8%	930	-0.1%
74	Federal and State Income Taxes	(429)	(8,418)	94.9%	(3,686)	88.4%
75		<u>183,932</u>	<u>163,797</u>	12.3%	185,214	-0.7%
76	WASTEWATER NET INCOME	<u><u>1,659</u></u>	<u><u>(3,552)</u></u>	146.7%	<u><u>(5,914)</u></u>	128.1%

THE YORK WATER COMPANY
FEBRUARY 2021 STATEMENT OF INCOME UNAUDITED

	Month				Year-to-Date			
	Actual	Change Over Same Month Last Year	Budget	Change Over Budget	Actual	Change Over Last Year	Budget	Change Over Year-to-Date Budget
	February 2021		Monthly Budget		Year-to-Date		Year-to-Date Budget	
Operating Revenues	\$3,938,652	-5.2%	\$4,217,108	-6.6%	\$8,496,156	0.0%	\$8,627,518	-1.5%
Operating Expenses	2,449,812	3.7%	2,530,318	-3.2%	5,018,217	3.5%	5,155,875	-2.7%
Interest Expense and Income Deductions	454,702	-7.3%	505,528	-10.1%	907,347	-8.9%	1,004,269	-9.7%
Income Taxes	18,442	-87.6%	135,136	-86.4%	397,901	-19.4%	463,224	-14.1%
Net Income	\$1,015,696	-11.8%	\$1,046,126	-2.9%	\$2,172,691	0.6%	\$2,004,150	8.4%

EXPLANATION:

Operating Revenues Monthly operating revenues were 5.2% lower than the same period last year due primarily to changes in consumption. Year-to-date operating revenues were consistent with the same period last year. Total per capita consumption for the month and year-to-date periods was 0.1% higher and 0.5% lower, respectively, than the same periods last year. Compared to budget, monthly and year-to-date actuals were 6.6% and 1.5% lower, respectively.

Operating Expenses Operating expenses were 3.7% higher in February 2021 than February 2020 due primarily to higher depreciation. Year-to-date operating expenses were 3.5% higher than last year due primarily to higher expenses for depreciation and wastewater operations, which were partially offset by lower wages. Compared to budget, monthly and year-to-date actuals were 3.2% and 2.7% lower, respectively, due primarily to lower than expected wages.

Interest Expense and Other Income Deductions Interest expense and other income deductions for the month and year-to-date periods were 7.3% and 8.9% lower, respectively, than the same periods last year due primarily to higher capitalized interest. Compared to budget, monthly and year-to-date actuals were 10.1% and 9.7% lower, respectively, due primarily to higher capitalized interest.

Income Taxes Monthly income taxes were 87.6% lower than prior year due primarily to higher deductions for tax repair expenditures and lower taxable income. Year-to-date income taxes were 19.4% lower than prior year due primarily to higher deductions for tax repair expenditures. Compared to budget, monthly and year-to-date income taxes were 86.4% and 14.1% lower, respectively. The effective tax rate for the month and year-to-date periods ended February 2021 were 1.8% and 15.5%, respectively, compared to 11.4% and 18.6% for the same periods in 2020.

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>	
	<i>Feb-2021</i>	<i>Feb-2020</i>	<i>Variance</i>	<i>Feb-2021</i>	<i>Variance</i>	<i>Feb-2021</i>	<i>Feb-2020</i>	<i>Variance</i>	<i>Feb-2021</i>	<i>Variance</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>
OPERATING REVENUES										
01 Residential	2,409,722	2,574,106	-6.4%	2,590,299	-7.0%	5,298,945	5,287,242	0.2%	5,320,441	-0.4%
02 Commercial	736,621	816,014	-9.7%	816,810	-9.8%	1,529,971	1,632,550	-6.3%	1,634,144	-6.4%
03 Industrial	289,509	288,179	0.5%	288,466	0.4%	595,979	604,995	-1.5%	605,597	-1.6%
04 Fire Protection and Other	329,703	313,904	5.0%	341,293	-3.4%	712,573	653,412	9.1%	707,796	0.7%
05 Wastewater	173,097	161,163	7.4%	180,240	-4.0%	358,688	321,408	11.6%	359,540	-0.2%
06 Revenue Offset - Tax Rate Change	0	0	N/A	0	N/A	0	(763)	-100.0%	0	N/A
07	3,938,652	4,153,366	-5.2%	4,217,108	-6.6%	8,496,156	8,498,844	0.0%	8,627,518	-1.5%
OPERATING EXPENSES										
SOURCE OF SUPPLY										
08 Salaries and Wages - Operations	11,078	10,184	8.8%	10,340	7.1%	21,191	22,140	-4.3%	22,480	-5.7%
09 Salaries and Wages - Maintenance	19,374	14,693	31.9%	14,917	29.9%	35,532	35,043	1.4%	35,578	-0.1%
10 Purchased Power	46,981	55,276	-15.0%	50,736	-7.4%	98,630	110,015	-10.3%	100,979	-2.3%
11 Fuel	1,691	1,062	59.2%	1,062	59.2%	3,109	2,485	25.1%	2,485	25.1%
12 Misc. Expenses - Operations	9,934	12,594	-21.1%	8,605	15.4%	19,160	45,554	-57.9%	17,892	7.1%
13 Misc. Expenses - Maintenance	17,318	13,847	25.1%	15,624	10.8%	36,715	35,628	3.1%	28,334	29.6%
14	106,376	107,656	-1.2%	101,284	5.0%	214,337	250,865	-14.6%	207,748	3.2%
WATER TREATMENT										
15 Salaries and Wages - Operations	66,679	66,513	0.2%	72,111	-7.5%	138,204	144,481	-4.3%	155,786	-11.3%
16 Salaries and Wages - Maintenance	13,055	10,218	27.8%	10,375	25.8%	26,862	23,415	14.7%	23,774	13.0%
17 Chemicals	30,156	32,398	-6.9%	32,607	-7.5%	65,345	71,419	-8.5%	71,880	-9.1%
18 Misc. Expenses - Operations	48,043	48,371	-0.7%	61,214	-21.5%	91,945	81,648	12.6%	112,759	-18.5%
19 Misc. Expenses - Maintenance	25,278	20,510	23.2%	20,879	21.1%	62,850	33,115	89.8%	35,340	77.8%
20	183,211	178,010	2.9%	197,186	-7.1%	385,206	354,078	8.8%	399,539	-3.6%
TRANSMISSION AND DISTRIBUTION										
21 Salaries and Wages - Operations	126,525	120,785	4.8%	134,717	-6.1%	260,067	265,877	-2.2%	293,932	-11.5%
22 Salaries and Wages - Maintenance	70,772	62,407	13.4%	61,064	15.9%	141,920	138,975	2.1%	136,289	4.1%
23 Purchased Power	36,658	49,232	-25.5%	45,189	-18.9%	74,808	90,513	-17.4%	83,080	-10.0%
24 Misc. Expenses - Operations	29,479	35,003	-15.8%	33,556	-12.1%	68,267	72,421	-5.7%	71,645	-4.7%
25 Misc. Expenses - Maintenance	140,537	139,837	0.5%	152,011	-7.5%	271,068	254,341	6.6%	274,480	-1.2%
26	403,971	407,264	-0.8%	426,537	-5.3%	816,130	822,127	-0.7%	859,426	-5.0%

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Feb-2021</i>	<i>Feb-2020</i>	<i>Variance</i>	<i>Feb-2021</i>	<i>Variance</i>	<i>Feb-2021</i>	<i>Feb-2020</i>	<i>Variance</i>	<i>Feb-2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
WASTEWATER COLLECTION & TREATMENT											
27	Salaries and Wages - Operations	22,983	17,959	28.0%	23,151	-0.7%	43,690	38,441	13.7%	48,944	-10.7%
28	Salaries and Wages - Maintenance	306	797	-61.6%	797	-61.6%	1,098	1,414	-22.3%	1,414	-22.3%
29	Purchased Power	2,739	3,477	-21.2%	3,191	-14.2%	8,630	6,123	40.9%	5,620	53.6%
30	Misc. Expenses - Operations	104,219	86,801	20.1%	98,467	5.8%	212,317	177,875	19.4%	197,409	7.6%
31	Misc. Expenses - Maintenance	3,184	5,720	-44.3%	9,896	-67.8%	7,805	12,307	-36.6%	21,029	-62.9%
32		<u>133,431</u>	<u>114,754</u>	<u>16.3%</u>	<u>135,502</u>	<u>-1.5%</u>	<u>273,540</u>	<u>236,160</u>	<u>15.8%</u>	<u>274,416</u>	<u>-0.3%</u>
CUSTOMERS ACCOUNTS											
33	Salaries and Wages - Operations	77,639	78,934	-1.6%	80,461	-3.5%	157,641	167,402	-5.8%	170,727	-7.7%
34	Misc. Expenses - Operations	69,009	74,931	-7.9%	81,178	-15.0%	157,918	137,330	15.0%	145,925	8.2%
35		<u>146,648</u>	<u>153,865</u>	<u>-4.7%</u>	<u>161,639</u>	<u>-9.3%</u>	<u>315,559</u>	<u>304,732</u>	<u>3.6%</u>	<u>316,652</u>	<u>-0.3%</u>
ADMINISTRATIVE AND GENERAL											
36	Salaries and Wages - Operations	171,739	177,330	-3.2%	204,642	-16.1%	351,821	385,414	-8.7%	440,189	-20.1%
37	Salaries and Wages - Maintenance	2,173	1,690	28.6%	1,690	28.6%	4,473	2,728	64.0%	2,729	63.9%
38	Pension and 401K	61,802	52,498	17.7%	57,914	6.7%	126,498	118,184	7.0%	128,984	-1.9%
39	Health Insurance	121,465	109,535	10.9%	121,120	0.3%	243,430	235,682	3.3%	242,240	0.5%
40	Contractual Services	19,193	23,147	-17.1%	26,353	-27.2%	49,027	44,464	10.3%	51,885	-5.5%
41	General Insurance	84,670	74,601	13.5%	81,359	4.1%	168,855	149,331	13.1%	162,718	3.8%
42	Rate Case Expense	8,663	8,663	0.0%	8,663	0.0%	17,326	17,326	0.0%	17,326	0.0%
43	Bad Debt Expense	33,750	27,083	24.6%	33,750	0.0%	67,500	52,500	28.6%	67,500	0.0%
44	Shareholder Expense	16,334	20,110	-18.8%	16,817	-2.9%	37,894	36,871	2.8%	37,234	1.8%
45	Misc. Expenses - Operations	86,358	86,188	0.2%	77,682	11.2%	200,446	189,948	5.5%	180,807	10.9%
46	Misc. Expenses - Maintenance	23,074	14,603	58.0%	15,465	49.2%	46,992	31,965	47.0%	33,738	39.3%
47	Admin and General Exp. Capitalized	(63,145)	(50,492)	25.1%	(51,932)	21.6%	(125,238)	(100,654)	24.4%	(103,526)	21.0%
48	Pension Service Costs	78,161	70,744	10.5%	78,161	0.0%	156,322	141,488	10.5%	156,322	0.0%
49		<u>644,237</u>	<u>615,700</u>	<u>4.6%</u>	<u>671,684</u>	<u>-4.1%</u>	<u>1,345,346</u>	<u>1,305,247</u>	<u>3.1%</u>	<u>1,418,146</u>	<u>-5.1%</u>
50	DEPRECIATION/AMORTIZATION	724,571	674,508	7.4%	717,584	1.0%	1,449,142	1,349,017	7.4%	1,435,168	1.0%
51	OTHER TAXES	107,367	110,294	-2.7%	118,902	-9.7%	218,957	227,716	-3.8%	244,780	-10.5%
52	TOTAL OPERATING EXPENSES	<u>2,449,812</u>	<u>2,362,051</u>	<u>3.7%</u>	<u>2,530,318</u>	<u>-3.2%</u>	<u>5,018,217</u>	<u>4,849,942</u>	<u>3.5%</u>	<u>5,155,875</u>	<u>-2.7%</u>
53	OPERATING INCOME	<u>1,488,840</u>	<u>1,791,315</u>	<u>-16.9%</u>	<u>1,686,790</u>	<u>-11.7%</u>	<u>3,477,939</u>	<u>3,648,902</u>	<u>-4.7%</u>	<u>3,471,643</u>	<u>0.2%</u>

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Feb-2021</i>	<i>Feb-2020</i>	<i>Variance</i>	<i>Feb-2021</i>	<i>Variance</i>	<i>Feb-2021</i>	<i>Feb-2020</i>	<i>Variance</i>	<i>Feb-2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
INTEREST EXP & INCOME DEDUCTIONS											
54	Interest on Debt	401,153	387,040	3.6%	398,203	0.7%	807,584	780,067	3.5%	795,953	1.5%
55	Interest Capitalized	(77,676)	(35,870)	116.5%	(34,857)	122.8%	(166,859)	(72,120)	131.4%	(85,276)	95.7%
56	Other Pension Costs	113,506	120,923	-6.1%	113,506	0.0%	227,012	241,846	-6.1%	227,012	0.0%
57	Supplemental Retirement Expense	24,516	22,697	8.0%	33,309	-26.4%	49,206	45,784	7.5%	66,618	-26.1%
58	Contributions	100	1,500	-93.3%	1,500	-93.3%	200	4,600	-95.7%	4,600	-95.7%
59	Other Income and Deductions	<u>(6,897)</u>	<u>(5,942)</u>	<u>16.1%</u>	<u>(6,133)</u>	<u>12.5%</u>	<u>(9,796)</u>	<u>(4,320)</u>	<u>126.8%</u>	<u>(4,638)</u>	<u>111.2%</u>
60		454,702	490,348	-7.3%	505,528	-10.1%	907,347	995,857	-8.9%	1,004,269	-9.7%
61	INCOME BEFORE TAXES	1,034,138	1,300,967	-20.5%	1,181,262	-12.5%	2,570,592	2,653,045	-3.1%	2,467,374	4.2%
62	FEDERAL AND STATE INCOME TAXES	<u>18,442</u>	<u>148,776</u>	<u>-87.6%</u>	<u>135,136</u>	<u>-86.4%</u>	<u>397,901</u>	<u>493,694</u>	<u>-19.4%</u>	<u>463,224</u>	<u>-14.1%</u>
63	NET INCOME	<u>1,015,696</u>	<u>1,152,191</u>	<u>-11.8%</u>	<u>1,046,126</u>	<u>-2.9%</u>	<u>2,172,691</u>	<u>2,159,351</u>	<u>0.6%</u>	<u>2,004,150</u>	<u>8.4%</u>
64	EARNINGS PER SHARE	0.078	0.089	-12.4%	0.080	-2.5%	0.167	0.166	0.6%	0.153	9.2%
65	DIVIDENDS PER SHARE	0.0625	0.0601	4.0%	0.0625	0.0%	0.1249	0.1201	4.0%	0.1249	0.0%
WASTEWATER											
66	OPERATING REVENUES	173,097	161,163	7.4%	180,240	-4.0%	358,688	321,408	11.6%	359,540	-0.2%
EXPENSES											
67	Salaries and Wages	23,289	18,756	24.2%	23,948	-2.8%	44,788	39,855	12.4%	50,358	-11.1%
68	Operations and Maintenance	110,142	95,998	14.7%	111,554	-1.3%	228,752	196,305	16.5%	224,058	2.1%
69	General and Other	1,705	2,137	-20.2%	2,687	-36.5%	3,424	3,439	-0.4%	4,514	-24.1%
70	Allocation from Water	42,889	36,022	19.1%	37,771	13.6%	87,045	74,719	16.5%	78,345	11.1%
71	Depreciation	18,700	12,596	48.5%	18,880	-1.0%	37,400	25,192	48.5%	37,760	-1.0%
72	Interest Capitalized	(23,459)	(3,208)	631.3%	(13,898)	68.8%	(44,711)	(5,980)	647.7%	(26,123)	71.2%
73	Other Income and Deductions	932	986	-5.5%	930	0.2%	1,861	1,972	-5.6%	1,860	0.1%
74	Federal and State Income Taxes	<u>(484)</u>	<u>(1,530)</u>	<u>68.4%</u>	<u>(627)</u>	<u>22.8%</u>	<u>(913)</u>	<u>(9,948)</u>	<u>90.8%</u>	<u>(4,313)</u>	<u>78.8%</u>
75		173,714	161,757	7.4%	181,245	-4.2%	357,646	325,554	9.9%	366,459	-2.4%
76	WASTEWATER NET INCOME	<u>(617)</u>	<u>(594)</u>	<u>-3.9%</u>	<u>(1,005)</u>	<u>38.6%</u>	<u>1,042</u>	<u>(4,146)</u>	<u>125.1%</u>	<u>(6,919)</u>	<u>115.1%</u>

THE YORK WATER COMPANY
MARCH 2021 STATEMENT OF INCOME UNAUDITED

PRELIMINARY

	Month				Year-to-Date			
	Actual		Budget		Actual		Budget	
	March 2021	Change Over Same Month Last Year	Monthly Budget	Change Over Budget	Year-to-Date	Change Over Last Year	Year-to-Date Budget	Change Over Year-to-Date Budget
Operating Revenues	\$4,584,938	4.7%	\$4,434,305	3.4%	\$13,081,094	1.6%	\$13,061,823	0.1%
Operating Expenses	2,709,468	12.4%	2,488,811	8.9%	7,727,685	6.4%	7,644,686	1.1%
Interest Expense and Income Deductions	449,101	801.7%	531,982	-15.6%	1,356,448	29.7%	1,536,251	-11.7%
Income Taxes	(106,155)	-241.4%	55,268	-292.1%	291,746	-48.7%	518,492	-43.7%
Net Income	\$1,532,524	-16.8%	\$1,358,244	12.8%	\$3,705,215	-7.4%	\$3,362,394	10.2%

EXPLANATION:

Operating Revenues Monthly operating revenues were 4.7% higher than the same period last year due primarily to changes in consumption. Year-to-date operating revenues were 1.6% higher than the same period last year due primarily to changes in consumption and higher billing and revenue collection services and wastewater revenues. Total per capita consumption for the month and year-to-date periods was 0.7% higher and 0.1% lower, respectively, than the same periods last year. Compared to budget, monthly and year-to-date actuals were 3.4% and 0.1% higher, respectively.

Operating Expenses Operating expenses were 12.4% higher in March 2021 than March 2020 due primarily to higher expenses for wages, wastewater treatment, and depreciation. Year-to-date operating expenses were 6.4% higher than last year due primarily to higher expenses for depreciation, wastewater treatment, insurance, and filter plant and distribution system maintenance. The higher expenses were partially offset by lower expense for purchased power. Compared to budget, monthly actuals were 8.9% higher due primarily to higher wastewater treatment expense. Year-to-date actuals were 1.1% higher due primarily to higher wastewater treatment expense partially offset by lower than expected wages.

Interest Expense and Other Income Deductions Interest expense and other income deductions for the month and year-to-date periods were higher than the same periods last year due primarily to a prior year non-recurring gain on life insurance, which was partially offset by higher capitalized interest and earnings on life insurance policies. Compared to budget, monthly actuals were 15.6% lower due primarily to higher capitalized interest and earnings on life insurance policies. Year-to-date actuals were 11.7% lower due primarily to higher capitalized interest, lower retirement expense, and higher earnings on life insurance policies.

Income Taxes Monthly and year-to-date income taxes were 241.4% and 48.7% lower, respectively, than prior year due primarily to higher deductions for tax repair expenditures. Compared to budget, monthly and year-to-date income taxes were 292.1% and 43.7% lower, respectively. The effective tax rate for the month and year-to-date periods ended March 2021 were -7.4% and 7.3%, respectively, compared to 3.9% and 12.4% for the same periods in 2020.

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>	
	<i>Mar-2021</i>	<i>Mar-2020</i>	<i>Variance</i>	<i>Mar-2021</i>	<i>Variance</i>	<i>Mar-2021</i>	<i>Mar-2020</i>	<i>Variance</i>	<i>Mar-2021</i>	<i>Variance</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>
OPERATING REVENUES										
01 Residential	2,821,762	2,771,010	1.8%	2,786,384	1.3%	8,120,707	8,058,252	0.8%	8,106,825	0.2%
02 Commercial	866,584	800,035	8.3%	800,112	8.3%	2,396,555	2,432,585	-1.5%	2,434,256	-1.5%
03 Industrial	317,463	303,619	4.6%	303,634	4.6%	913,442	908,614	0.5%	909,231	0.5%
04 Fire Protection and Other	388,961	338,741	14.8%	360,113	8.0%	1,101,534	992,153	11.0%	1,067,909	3.1%
05 Wastewater	190,168	164,680	15.5%	184,062	3.3%	548,856	486,088	12.9%	543,602	1.0%
06 Revenue Offset - Tax Rate Change	0	0	N/A	0	N/A	0	(763)	-100.0%	0	N/A
07	4,584,938	4,378,085	4.7%	4,434,305	3.4%	13,081,094	12,876,929	1.6%	13,061,823	0.1%
OPERATING EXPENSES										
SOURCE OF SUPPLY										
08 Salaries and Wages - Operations	9,823	7,583	29.5%	7,700	27.6%	31,014	29,723	4.3%	30,180	2.8%
09 Salaries and Wages - Maintenance	26,281	30,548	-14.0%	31,017	-15.3%	61,813	65,591	-5.8%	66,595	-7.2%
10 Purchased Power	51,960	64,502	-19.4%	59,205	-12.2%	150,590	174,517	-13.7%	160,184	-6.0%
11 Fuel	1,558	480	224.6%	480	224.6%	4,667	2,965	57.4%	2,965	57.4%
12 Misc. Expenses - Operations	12,362	5,948	107.8%	8,550	44.6%	31,522	51,502	-38.8%	26,442	19.2%
13 Misc. Expenses - Maintenance	12,305	22,873	-46.2%	24,811	-50.4%	49,020	58,501	-16.2%	53,145	-7.8%
14	114,289	131,934	-13.4%	131,763	-13.3%	328,626	382,799	-14.2%	339,511	-3.2%
WATER TREATMENT										
15 Salaries and Wages - Operations	70,982	69,027	2.8%	78,373	-9.4%	209,186	213,508	-2.0%	234,159	-10.7%
16 Salaries and Wages - Maintenance	13,115	9,016	45.5%	9,154	43.3%	39,977	32,431	23.3%	32,928	21.4%
17 Chemicals	34,493	36,364	-5.1%	36,599	-5.8%	99,838	107,783	-7.4%	108,479	-8.0%
18 Misc. Expenses - Operations	41,614	56,051	-25.8%	55,747	-25.4%	133,559	137,699	-3.0%	168,506	-20.7%
19 Misc. Expenses - Maintenance	28,118	15,837	77.5%	16,122	74.4%	90,968	48,952	85.8%	51,462	76.8%
20	188,322	186,295	1.1%	195,995	-3.9%	573,528	540,373	6.1%	595,534	-3.7%
TRANSMISSION AND DISTRIBUTION										
21 Salaries and Wages - Operations	136,789	142,032	-3.7%	157,019	-12.9%	396,856	407,909	-2.7%	450,951	-12.0%
22 Salaries and Wages - Maintenance	82,405	61,267	34.5%	64,263	28.2%	224,325	200,242	12.0%	200,552	11.9%
23 Purchased Power	42,092	47,842	-12.0%	43,913	-4.1%	116,900	138,355	-15.5%	126,993	-7.9%
24 Misc. Expenses - Operations	41,159	32,256	27.6%	32,838	25.3%	109,426	104,677	4.5%	104,483	4.7%
25 Misc. Expenses - Maintenance	198,461	178,153	11.4%	171,530	15.7%	469,529	432,494	8.6%	446,010	5.3%
26	500,906	461,550	8.5%	469,563	6.7%	1,317,036	1,283,677	2.6%	1,328,989	-0.9%

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Mar-2021</i>	<i>Mar-2020</i>	<i>Variance</i>	<i>Mar-2021</i>	<i>Variance</i>	<i>Mar-2021</i>	<i>Mar-2020</i>	<i>Variance</i>	<i>Mar-2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
WASTEWATER COLLECTION & TREATMENT											
27	Salaries and Wages - Operations	31,014	18,550	67.2%	23,770	30.5%	74,704	56,991	31.1%	72,714	2.7%
28	Salaries and Wages - Maintenance	529	112	372.3%	112	372.3%	1,627	1,526	6.6%	1,526	6.6%
29	Purchased Power	6,539	3,280	99.4%	3,012	117.1%	15,169	9,403	61.3%	8,632	75.7%
30	Misc. Expenses - Operations	186,411	92,671	101.2%	99,970	86.5%	398,728	270,546	47.4%	297,379	34.1%
31	Misc. Expenses - Maintenance	13,958	42,401	-67.1%	8,553	63.2%	21,763	54,708	-60.2%	29,582	-26.4%
32		<u>238,451</u>	<u>157,014</u>	<u>51.9%</u>	<u>135,417</u>	<u>76.1%</u>	<u>511,991</u>	<u>393,174</u>	<u>30.2%</u>	<u>409,833</u>	<u>24.9%</u>
CUSTOMERS ACCOUNTS											
33	Salaries and Wages - Operations	84,970	84,400	0.7%	89,381	-4.9%	242,611	251,802	-3.7%	260,108	-6.7%
34	Misc. Expenses - Operations	82,259	59,552	38.1%	67,885	21.2%	240,177	196,882	22.0%	213,810	12.3%
35		<u>167,229</u>	<u>143,952</u>	<u>16.2%</u>	<u>157,266</u>	<u>6.3%</u>	<u>482,788</u>	<u>448,684</u>	<u>7.6%</u>	<u>473,918</u>	<u>1.9%</u>
ADMINISTRATIVE AND GENERAL											
36	Salaries and Wages - Operations	192,715	158,692	21.4%	188,308	2.3%	544,536	544,106	0.1%	628,497	-13.4%
37	Salaries and Wages - Maintenance	1,388	2,286	-39.3%	2,286	-39.3%	5,861	5,014	16.9%	5,015	16.9%
38	Pension and 401K	61,701	47,899	28.8%	56,386	9.4%	188,199	166,083	13.3%	185,370	1.5%
39	Health Insurance	24,700	(1,030)	2498.1%	600	4016.7%	268,130	234,652	14.3%	242,840	10.4%
40	Contractual Services	45,990	29,204	57.5%	32,123	43.2%	95,017	73,668	29.0%	84,008	13.1%
41	General Insurance	88,657	74,682	18.7%	81,359	9.0%	257,512	224,013	15.0%	244,077	5.5%
42	Rate Case Expense	8,663	8,663	0.0%	8,663	0.0%	25,989	25,989	0.0%	25,989	0.0%
43	Bad Debt Expense	33,750	48,750	-30.8%	33,750	0.0%	101,250	101,250	0.0%	101,250	0.0%
44	Shareholder Expense	18,220	16,050	13.5%	16,817	8.3%	56,114	52,921	6.0%	54,051	3.8%
45	Misc. Expenses - Operations	111,133	105,035	5.8%	108,438	2.5%	311,579	294,983	5.6%	289,245	7.7%
46	Misc. Expenses - Maintenance	19,558	21,848	-10.5%	16,248	20.4%	66,550	53,813	23.7%	49,986	33.1%
47	Admin and General Exp. Capitalized	(63,140)	(51,769)	22.0%	(53,246)	18.6%	(188,378)	(152,423)	23.6%	(156,772)	20.2%
48	Pension Service Costs	115,054	92,996	23.7%	78,161	47.2%	271,376	234,484	15.7%	234,483	15.7%
49		<u>658,389</u>	<u>553,306</u>	<u>19.0%</u>	<u>569,893</u>	<u>15.5%</u>	<u>2,003,735</u>	<u>1,858,553</u>	<u>7.8%</u>	<u>1,988,039</u>	<u>0.8%</u>
50	DEPRECIATION/AMORTIZATION	724,571	674,509	7.4%	717,584	1.0%	2,173,713	2,023,526	7.4%	2,152,752	1.0%
51	OTHER TAXES	117,311	102,005	15.0%	111,330	5.4%	336,268	329,721	2.0%	356,110	-5.6%
52	TOTAL OPERATING EXPENSES	<u>2,709,468</u>	<u>2,410,565</u>	<u>12.4%</u>	<u>2,488,811</u>	<u>8.9%</u>	<u>7,727,685</u>	<u>7,260,507</u>	<u>6.4%</u>	<u>7,644,686</u>	<u>1.1%</u>
53	OPERATING INCOME	<u>1,875,470</u>	<u>1,967,520</u>	<u>-4.7%</u>	<u>1,945,494</u>	<u>-3.6%</u>	<u>5,353,409</u>	<u>5,616,422</u>	<u>-4.7%</u>	<u>5,417,137</u>	<u>-1.2%</u>

**The York Water Company
Income Statement**

		<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>	
		<i>Mar-2021</i>	<i>Mar-2020</i>	<i>Variance</i>	<i>Mar-2021</i>	<i>Variance</i>	<i>Mar-2021</i>	<i>Mar-2020</i>	<i>Variance</i>	<i>Mar-2021</i>	<i>Variance</i>
		<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>
INTEREST EXP & INCOME DEDUCTIONS											
54	Interest on Debt	406,237	415,019	-2.1%	398,656	1.9%	1,213,821	1,195,086	1.6%	1,194,609	1.6%
55	Interest Capitalized	(94,735)	(28,557)	231.7%	(60,116)	57.6%	(261,594)	(100,677)	159.8%	(145,392)	79.9%
56	Other Pension Costs	76,613	98,671	-22.4%	113,506	-32.5%	303,625	340,517	-10.8%	340,518	-10.8%
57	Supplemental Retirement Expense	17,398	(470,180)	103.7%	45,309	-61.6%	66,604	(424,396)	115.7%	111,927	-40.5%
58	Contributions	49,861	48,889	2.0%	48,889	2.0%	50,061	53,489	-6.4%	53,489	-6.4%
59	Other Income and Deductions	<u>(6,273)</u>	<u>(14,038)</u>	<u>-55.3%</u>	<u>(14,262)</u>	<u>-56.0%</u>	<u>(16,069)</u>	<u>(18,358)</u>	<u>-12.5%</u>	<u>(18,900)</u>	<u>-15.0%</u>
60		449,101	49,804	801.7%	531,982	-15.6%	1,356,448	1,045,661	29.7%	1,536,251	-11.7%
61	INCOME BEFORE TAXES	1,426,369	1,917,716	-25.6%	1,413,512	0.9%	3,996,961	4,570,761	-12.6%	3,880,886	3.0%
62	FEDERAL AND STATE INCOME TAXES	<u>(106,155)</u>	<u>75,061</u>	<u>-241.4%</u>	<u>55,268</u>	<u>-292.1%</u>	<u>291,746</u>	<u>568,755</u>	<u>-48.7%</u>	<u>518,492</u>	<u>-43.7%</u>
63	NET INCOME	<u>1,532,524</u>	<u>1,842,655</u>	<u>-16.8%</u>	<u>1,358,244</u>	<u>12.8%</u>	<u>3,705,215</u>	<u>4,002,006</u>	<u>-7.4%</u>	<u>3,362,394</u>	<u>10.2%</u>
64	EARNINGS PER SHARE	0.117	0.141	-17.0%	0.104	12.5%	0.284	0.307	-7.5%	0.257	10.5%
65	DIVIDENDS PER SHARE	0.0625	0.0601	4.0%	0.0625	0.0%	0.1874	0.1802	4.0%	0.1874	0.0%
WASTEWATER											
66	OPERATING REVENUES	190,168	164,680	15.5%	184,062	3.3%	548,856	486,088	12.9%	543,602	1.0%
EXPENSES											
67	Salaries and Wages	31,543	18,662	69.0%	23,882	32.1%	76,331	58,517	30.4%	74,240	2.8%
68	Operations and Maintenance	206,908	138,352	49.6%	111,535	85.5%	435,660	334,657	30.2%	335,593	29.8%
69	General and Other	2,145	362	492.5%	860	149.4%	5,569	3,801	46.5%	5,374	3.6%
70	Allocation from Water	47,801	39,750	20.3%	41,680	14.7%	134,846	114,469	17.8%	120,025	12.3%
71	Depreciation	18,700	12,597	48.4%	18,880	-1.0%	56,100	37,789	48.5%	56,640	-1.0%
72	Interest Capitalized	(26,242)	(3,722)	605.1%	(18,199)	44.2%	(70,953)	(9,702)	631.3%	(44,322)	60.1%
73	Other Income and Deductions	930	986	-5.7%	930	0.0%	2,791	2,958	-5.6%	2,790	0.0%
74	Federal and State Income Taxes	<u>(29,200)</u>	<u>(13,140)</u>	<u>-122.2%</u>	<u>1,726</u>	<u>-1791.8%</u>	<u>(30,113)</u>	<u>(23,088)</u>	<u>-30.4%</u>	<u>(2,587)</u>	<u>-1064.0%</u>
75		252,585	193,847	30.3%	181,294	39.3%	610,231	519,401	17.5%	547,753	11.4%
76	WASTEWATER NET INCOME	<u>(62,417)</u>	<u>(29,167)</u>	<u>-114.0%</u>	<u>2,768</u>	<u>-2354.9%</u>	<u>(61,375)</u>	<u>(33,313)</u>	<u>-84.2%</u>	<u>(4,151)</u>	<u>-1378.6%</u>

THE YORK WATER COMPANY
APRIL 2021 STATEMENT OF INCOME UNAUDITED

	Month				Year-to-Date			
	Actual	Change Over Same Month Last Year	Budget	Change Over Budget	Actual	Change Over Last Year	Budget	Change Over Budget
	April 2021		Monthly Budget		Year-to-Date		Year-to-Date Budget	
Operating Revenues	\$4,283,741	-1.2%	\$4,401,022	-2.7%	\$17,364,835	0.9%	\$17,462,845	-0.6%
Operating Expenses	2,538,325	8.6%	2,544,993	-0.3%	10,266,010	7.0%	10,189,679	0.7%
Interest Expense and Income Deductions	406,223	-17.1%	462,250	-12.1%	1,762,671	14.8%	1,998,501	-11.8%
Income Taxes	110,256	-62.4%	271,229	-59.3%	402,002	-53.4%	789,721	-49.1%
Net Income	\$1,228,937	1.3%	\$1,122,550	9.5%	\$4,934,152	-5.4%	\$4,484,944	10.0%

EXPLANATION:

Operating Revenues

Monthly operating revenues were 1.2% lower than the same period last year due primarily to changes in consumption patterns. Year-to-date operating revenues were 0.9% higher than the same period last year due primarily to higher billing and revenue collection services and wastewater revenues, which were partially offset by changes in consumption patterns. Total per capita consumption for the month and year-to-date periods was 5.9% and 1.4% higher, respectively, than the same periods last year. Compared to budget, monthly and year-to-date actuals were 2.7% and 0.6% lower, respectively.

Operating Expenses

Operating expenses were 8.6% higher in April 2021 than April 2020 due primarily to higher expenses for distribution system maintenance and depreciation. Year-to-date operating expenses were 7.0% higher than last year due primarily to higher expenses for depreciation, distribution system maintenance, wastewater treatment, insurance, and filter plant maintenance. The higher expenses were partially offset by lower expense for purchased power. Compared to budget, monthly actuals were 0.3% lower due primarily to lower than expected wages which were partially offset by higher distribution system maintenance expense. Year-to-date actuals were 0.7% higher due primarily to higher expenses for wastewater treatment and distribution system maintenance, which were partially offset by lower than expected wages.

Interest Expense and
Other Income Deductions

Interest expense and other income deductions for the month were 17.1% lower than the same period last year due primarily to higher capitalized interest. Year-to-date expenses were 14.8% higher than the same periods last year due primarily to a prior year non-recurring gain on life insurance and higher interest expense, which were partially offset by higher capitalized interest and earnings on life insurance policies. Compared to budget, monthly actuals were 12.1% lower due primarily to higher capitalized interest. Year-to-date actuals were 11.8% lower due primarily to higher capitalized interest, lower retirement expense, and higher earnings on life insurance policies, which were partially offset by higher interest expense.

Income Taxes

Monthly and year-to-date income taxes were 62.4% and 53.4% lower, respectively, than prior year due primarily to higher deductions for tax repair expenditures. Compared to budget, monthly and year-to-date income taxes were 59.3% and 49.1% lower, respectively. The effective tax rate for the month and year-to-date periods ended April 2021 were 8.2% and 7.5%, respectively, compared to 19.5% and 14.2% for the same periods in 2020.

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>	
	<i>Apr-2021</i>	<i>Apr-2020</i>	<i>Variance</i>	<i>Apr-2021</i>	<i>Variance</i>	<i>Apr-2021</i>	<i>Apr-2020</i>	<i>Variance</i>	<i>Apr-2021</i>	<i>Variance</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>
OPERATING REVENUES										
01 Residential	2,625,950	2,827,618	-7.1%	2,840,414	-7.6%	10,746,657	10,885,870	-1.3%	10,947,239	-1.8%
02 Commercial	807,475	729,819	10.6%	729,163	10.7%	3,204,030	3,162,404	1.3%	3,163,419	1.3%
03 Industrial	316,579	280,859	12.7%	280,609	12.8%	1,230,021	1,189,473	3.4%	1,189,840	3.4%
04 Fire Protection and Other	354,047	332,943	6.3%	368,428	-3.9%	1,455,581	1,325,096	9.8%	1,436,337	1.3%
05 Wastewater	179,690	162,999	10.2%	182,408	-1.5%	728,546	649,087	12.2%	726,010	0.3%
06 Revenue Offset - Tax Rate Change	0	0	N/A	0	N/A	0	(763)	-100.0%	0	N/A
07	4,283,741	4,334,238	-1.2%	4,401,022	-2.7%	17,364,835	17,211,167	0.9%	17,462,845	-0.6%
OPERATING EXPENSES										
SOURCE OF SUPPLY										
08 Salaries and Wages - Operations	10,739	10,928	-1.7%	11,095	-3.2%	41,753	40,651	2.7%	41,275	1.2%
09 Salaries and Wages - Maintenance	23,843	28,770	-17.1%	32,595	-26.9%	85,656	94,361	-9.2%	99,190	-13.6%
10 Purchased Power	56,967	58,022	-1.8%	53,257	7.0%	207,557	232,539	-10.7%	213,441	-2.8%
11 Fuel	1,293	446	189.9%	446	189.9%	5,960	3,411	74.7%	3,411	74.7%
12 Misc. Expenses - Operations	3,955	9,701	-59.2%	10,249	-61.4%	35,477	61,203	-42.0%	36,691	-3.3%
13 Misc. Expenses - Maintenance	14,662	10,732	36.6%	10,924	34.2%	63,682	69,233	-8.0%	64,069	-0.6%
14	111,459	118,599	-6.0%	118,566	-6.0%	440,085	501,398	-12.2%	458,077	-3.9%
WATER TREATMENT										
15 Salaries and Wages - Operations	69,568	77,123	-9.8%	82,822	-16.0%	278,754	290,631	-4.1%	316,981	-12.1%
16 Salaries and Wages - Maintenance	13,048	9,765	33.6%	9,915	31.6%	53,025	42,196	25.7%	42,843	23.8%
17 Chemicals	38,601	38,113	1.3%	38,359	0.6%	138,439	145,896	-5.1%	146,838	-5.7%
18 Misc. Expenses - Operations	41,523	30,780	34.9%	34,161	21.6%	175,082	168,479	3.9%	202,667	-13.6%
19 Misc. Expenses - Maintenance	19,589	16,978	15.4%	17,283	13.3%	110,557	65,930	67.7%	68,745	60.8%
20	182,329	172,759	5.5%	182,540	-0.1%	755,857	713,132	6.0%	778,074	-2.9%
TRANSMISSION AND DISTRIBUTION										
21 Salaries and Wages - Operations	127,400	149,101	-14.6%	171,860	-25.9%	524,256	557,010	-5.9%	622,811	-15.8%
22 Salaries and Wages - Maintenance	67,360	70,934	-5.0%	76,929	-12.4%	291,685	271,176	7.6%	277,481	5.1%
23 Purchased Power	35,480	45,278	-21.6%	41,559	-14.6%	152,380	183,633	-17.0%	168,552	-9.6%
24 Misc. Expenses - Operations	23,920	27,163	-11.9%	27,432	-12.8%	133,346	131,840	1.1%	131,915	1.1%
25 Misc. Expenses - Maintenance	169,678	81,377	108.5%	121,199	40.0%	639,207	513,871	24.4%	567,209	12.7%
26	423,838	373,853	13.4%	438,979	-3.4%	1,740,874	1,657,530	5.0%	1,767,968	-1.5%

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Apr-2021</i>	<i>Apr-2020</i>	<i>Variance</i>	<i>Apr-2021</i>	<i>Variance</i>	<i>Apr-2021</i>	<i>Apr-2020</i>	<i>Variance</i>	<i>Apr-2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
WASTEWATER COLLECTION & TREATMENT											
27	Salaries and Wages - Operations	29,679	19,901	49.1%	25,183	17.9%	104,383	76,892	35.8%	97,897	6.6%
28	Salaries and Wages - Maintenance	1,569	984	59.5%	984	59.5%	3,196	2,510	27.3%	2,510	27.3%
29	Purchased Power	3,854	3,145	22.5%	2,887	33.5%	19,023	12,548	51.6%	11,519	65.1%
30	Misc. Expenses - Operations	115,352	93,940	22.8%	100,979	14.2%	514,080	364,486	41.0%	398,358	29.0%
31	Misc. Expenses - Maintenance	4,304	7,504	-42.6%	6,008	-28.4%	26,067	62,212	-58.1%	35,590	-26.8%
32		<u>154,758</u>	<u>125,474</u>	<u>23.3%</u>	<u>136,041</u>	<u>13.8%</u>	<u>666,749</u>	<u>518,648</u>	<u>28.6%</u>	<u>545,874</u>	<u>22.1%</u>
CUSTOMERS ACCOUNTS											
33	Salaries and Wages - Operations	77,799	83,071	-6.3%	88,014	-11.6%	320,410	334,873	-4.3%	348,122	-8.0%
34	Misc. Expenses - Operations	81,577	59,555	37.0%	64,837	25.8%	321,754	256,437	25.5%	278,647	15.5%
35		<u>159,376</u>	<u>142,626</u>	<u>11.7%</u>	<u>152,851</u>	<u>4.3%</u>	<u>642,164</u>	<u>591,310</u>	<u>8.6%</u>	<u>626,769</u>	<u>2.5%</u>
ADMINISTRATIVE AND GENERAL											
36	Salaries and Wages - Operations	189,340	158,877	19.2%	190,298	-0.5%	733,876	702,983	4.4%	818,795	-10.4%
37	Salaries and Wages - Maintenance	1,890	480	293.8%	480	293.8%	7,751	5,494	41.1%	5,495	41.1%
38	Pension and 401K	53,581	47,454	12.9%	54,964	-2.5%	241,780	213,537	13.2%	240,334	0.6%
39	Health Insurance	113,319	115,776	-2.1%	124,736	-9.2%	381,449	350,428	8.9%	367,576	3.8%
40	Contractual Services	32,643	27,422	19.0%	34,336	-4.9%	127,660	101,090	26.3%	118,344	7.9%
41	General Insurance	84,857	74,589	13.8%	81,359	4.3%	342,369	298,602	14.7%	325,436	5.2%
42	Rate Case Expense	8,663	8,663	0.0%	8,663	0.0%	34,652	34,652	0.0%	34,652	0.0%
43	Bad Debt Expense	33,750	33,750	0.0%	33,750	0.0%	135,000	135,000	0.0%	135,000	0.0%
44	Shareholder Expense	17,314	14,588	18.7%	21,417	-19.2%	73,428	67,509	8.8%	75,468	-2.7%
45	Misc. Expenses - Operations	83,136	98,832	-15.9%	88,783	-6.4%	394,715	393,815	0.2%	378,028	4.4%
46	Misc. Expenses - Maintenance	20,635	16,990	21.5%	17,896	15.3%	87,185	70,803	23.1%	67,882	28.4%
47	Admin and General Exp. Capitalized	(62,662)	(50,287)	24.6%	(51,724)	21.1%	(251,040)	(202,710)	23.8%	(208,496)	20.4%
48	Pension Service Costs	90,459	78,160	15.7%	78,161	15.7%	361,835	312,644	15.7%	312,644	15.7%
49		<u>666,925</u>	<u>625,294</u>	<u>6.7%</u>	<u>683,119</u>	<u>-2.4%</u>	<u>2,670,660</u>	<u>2,483,847</u>	<u>7.5%</u>	<u>2,671,158</u>	<u>0.0%</u>
50	DEPRECIATION/AMORTIZATION	735,446	675,735	8.8%	725,175	1.4%	2,909,159	2,699,261	7.8%	2,877,927	1.1%
51	OTHER TAXES	104,194	103,152	1.0%	107,722	-3.3%	440,462	432,873	1.8%	463,832	-5.0%
52	TOTAL OPERATING EXPENSES	<u>2,538,325</u>	<u>2,337,492</u>	<u>8.6%</u>	<u>2,544,993</u>	<u>-0.3%</u>	<u>10,266,010</u>	<u>9,597,999</u>	<u>7.0%</u>	<u>10,189,679</u>	<u>0.7%</u>
53	OPERATING INCOME	<u>1,745,416</u>	<u>1,996,746</u>	<u>-12.6%</u>	<u>1,856,029</u>	<u>-6.0%</u>	<u>7,098,825</u>	<u>7,613,168</u>	<u>-6.8%</u>	<u>7,273,166</u>	<u>-2.4%</u>

**The York Water Company
Income Statement**

		<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>	
		<i>Apr-2021</i>	<i>Apr-2020</i>	<i>Variance</i>	<i>Apr-2021</i>	<i>Variance</i>	<i>Apr-2021</i>	<i>Apr-2020</i>	<i>Variance</i>	<i>Apr-2021</i>	<i>Variance</i>
		<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>
INTEREST EXP & INCOME DEDUCTIONS											
54	Interest on Debt	403,415	391,205	3.1%	400,645	0.7%	1,617,236	1,586,291	2.0%	1,595,254	1.4%
55	Interest Capitalized	(109,046)	(35,589)	206.4%	(84,061)	29.7%	(370,640)	(136,266)	172.0%	(229,453)	61.5%
56	Other Pension Costs	101,208	113,506	-10.8%	113,506	-10.8%	404,833	454,023	-10.8%	454,024	-10.8%
57	Supplemental Retirement Expense	24,865	21,582	15.2%	33,309	-25.4%	91,469	(402,814)	122.7%	145,236	-37.0%
58	Contributions	368	750	-50.9%	750	-50.9%	50,429	54,239	-7.0%	54,239	-7.0%
59	Other Income and Deductions	<u>(14,587)</u>	<u>(1,629)</u>	<u>795.5%</u>	<u>(1,899)</u>	<u>668.1%</u>	<u>(30,656)</u>	<u>(19,987)</u>	<u>53.4%</u>	<u>(20,799)</u>	<u>47.4%</u>
60		406,223	489,825	-17.1%	462,250	-12.1%	1,762,671	1,535,486	14.8%	1,998,501	-11.8%
61	INCOME BEFORE TAXES	1,339,193	1,506,921	-11.1%	1,393,779	-3.9%	5,336,154	6,077,682	-12.2%	5,274,665	1.2%
62	FEDERAL AND STATE INCOME TAXES	<u>110,256</u>	<u>293,313</u>	<u>-62.4%</u>	<u>271,229</u>	<u>-59.3%</u>	<u>402,002</u>	<u>862,068</u>	<u>-53.4%</u>	<u>789,721</u>	<u>-49.1%</u>
63	NET INCOME	<u>1,228,937</u>	<u>1,213,608</u>	<u>1.3%</u>	<u>1,122,550</u>	<u>9.5%</u>	<u>4,934,152</u>	<u>5,215,614</u>	<u>-5.4%</u>	<u>4,484,944</u>	<u>10.0%</u>
64	EARNINGS PER SHARE	0.094	0.093	1.1%	0.086	9.3%	0.378	0.400	-5.5%	0.343	10.2%
65	DIVIDENDS PER SHARE	0.0624	0.0600	4.0%	0.0624	0.0%	0.2498	0.2402	4.0%	0.2498	0.0%
WASTEWATER											
66	OPERATING REVENUES	179,690	162,999	10.2%	182,408	-1.5%	728,546	649,087	12.2%	726,010	0.3%
EXPENSES											
67	Salaries and Wages	31,248	20,884	49.6%	26,167	19.4%	107,579	79,401	35.5%	100,407	7.1%
68	Operations and Maintenance	123,510	104,590	18.1%	109,874	12.4%	559,170	439,247	27.3%	445,467	25.5%
69	General and Other	279	165	69.1%	644	-56.7%	5,848	3,966	47.5%	6,018	-2.8%
70	Allocation from Water	46,763	40,157	16.5%	42,107	11.1%	181,609	154,626	17.5%	162,132	12.0%
71	Depreciation	20,724	12,611	64.3%	19,579	5.8%	76,824	50,400	52.4%	76,219	0.8%
72	Interest Capitalized	(29,693)	(3,961)	649.6%	(21,186)	40.2%	(100,646)	(13,663)	636.6%	(65,508)	53.6%
73	Other Income and Deductions	930	1,331	-30.1%	1,281	-27.4%	3,721	4,289	-13.2%	4,071	-8.6%
74	Federal and State Income Taxes	<u>(4,423)</u>	<u>(4,607)</u>	<u>4.0%</u>	<u>1,514</u>	<u>-392.1%</u>	<u>(34,536)</u>	<u>(27,695)</u>	<u>-24.7%</u>	<u>(1,073)</u>	<u>-3118.6%</u>
75		189,338	171,170	10.6%	179,980	5.2%	799,569	690,571	15.8%	727,733	9.9%
76	WASTEWATER NET INCOME	<u>(9,648)</u>	<u>(8,171)</u>	<u>-18.1%</u>	<u>2,428</u>	<u>-497.4%</u>	<u>(71,023)</u>	<u>(41,484)</u>	<u>-71.2%</u>	<u>(1,723)</u>	<u>-4022.1%</u>

THE YORK WATER COMPANY
MAY 2021 STATEMENT OF INCOME UNAUDITED

	Month				Year-to-Date			
	Actual		Budget		Actual		Budget	
	May 2021	Change Over Same Month Last Year	Monthly Budget	Change Over Budget	Year-to-Date	Change Over Last Year	Year-to-Date Budget	Change Over Year-to-Date Budget
Operating Revenues	\$4,702,560	5.4%	\$4,517,324	4.1%	\$22,067,395	1.8%	\$21,980,169	0.4%
Operating Expenses	2,723,639	12.0%	2,683,179	1.5%	12,989,649	8.0%	12,872,858	0.9%
Interest Expense and Income Deductions	407,100	-12.8%	501,546	-18.8%	2,169,771	8.4%	2,500,047	-13.2%
Income Taxes	209,708	121.4%	170,573	22.9%	611,710	-36.1%	960,294	-36.3%
Net Income	\$1,362,113	-7.1%	\$1,162,026	17.2%	\$6,296,265	-5.8%	\$5,646,970	11.5%

EXPLANATION:

Operating Revenues

Monthly operating revenues were 5.4% higher than the same period last year due primarily to changes in consumption patterns. Year-to-date operating revenues were 1.8% higher than the same period last year due primarily to higher billing and revenue collection services, changes in consumption patterns, and wastewater revenues. Total per capita consumption for the month and year-to-date periods was 8.1% and 2.7% higher, respectively, than the same periods last year. Compared to budget, monthly and year-to-date actuals were 4.1% and 0.4% higher, respectively.

Operating Expenses

Operating expenses were 12.0% higher in May 2021 than May 2020 due primarily to higher expenses for distribution system maintenance, depreciation, and wages. Year-to-date operating expenses were 8.0% higher than last year due primarily to higher expenses for depreciation, distribution system maintenance, wastewater treatment, insurance, wages, consulting, and filter plant maintenance. The higher expenses were partially offset by lower expense for purchased power. Compared to budget, monthly actuals were 1.5% higher due primarily to higher distribution system maintenance expense which was partially offset by lower than expected wages. Year-to-date actuals were 0.9% higher due primarily to higher expenses for distribution system maintenance and wastewater treatment, which were partially offset by lower than expected wages.

Interest Expense and
Other Income Deductions

Interest expense and other income deductions for the month were 12.8% lower than the same period last year due primarily to higher capitalized interest which was partially offset by higher interest expense. Year-to-date expenses were 8.4% higher than the same period last year due primarily to a prior year non-recurring gain on life insurance and higher interest expense, which were partially offset by higher capitalized interest and earnings on life insurance policies. Compared to budget, monthly actuals were 18.8% lower due primarily to higher capitalized interest. Year-to-date actuals were 13.2% lower due primarily to higher capitalized interest, lower retirement expense, and higher earnings on life insurance policies, which were partially offset by higher interest expense.

Income Taxes

Monthly income taxes were 121.4% higher than prior year due primarily to lower deductions for tax repair expenditures. Year-to-date income taxes were 36.1% lower than prior year due primarily to higher deductions for tax repair expenditures. Compared to budget, monthly and year-to-date income taxes were 22.9% higher and 36.3% lower, respectively. The effective tax rate for the month and year-to-date periods ended May 2021 were 13.3% and 8.9%, respectively, compared to 6.1% and 12.5% for the same periods in 2020.

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>	
	<i>May-2021</i>	<i>May-2020</i>	<i>Variance</i>	<i>May-2021</i>	<i>Variance</i>	<i>May-2021</i>	<i>May-2020</i>	<i>Variance</i>	<i>May-2021</i>	<i>Variance</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>
OPERATING REVENUES										
01 Residential	2,908,265	2,934,247	-0.9%	2,947,470	-1.3%	13,654,922	13,820,117	-1.2%	13,894,709	-1.7%
02 Commercial	895,138	747,407	19.8%	746,762	19.9%	4,099,168	3,909,811	4.8%	3,910,181	4.8%
03 Industrial	348,620	296,408	17.6%	296,142	17.7%	1,578,641	1,485,881	6.2%	1,485,982	6.2%
04 Fire Protection and Other	365,001	313,764	16.3%	348,705	4.7%	1,820,582	1,638,860	11.1%	1,785,042	2.0%
05 Wastewater	185,536	168,942	9.8%	178,245	4.1%	914,082	818,029	11.7%	904,255	1.1%
06 Revenue Offset - Tax Rate Change	0	(941)	-100.0%	0	N/A	0	(1,704)	-100.0%	0	N/A
07	4,702,560	4,459,827	5.4%	4,517,324	4.1%	22,067,395	21,670,994	1.8%	21,980,169	0.4%
OPERATING EXPENSES										
SOURCE OF SUPPLY										
08 Salaries and Wages - Operations	7,025	9,999	-29.7%	10,233	-31.3%	48,778	50,650	-3.7%	51,508	-5.3%
09 Salaries and Wages - Maintenance	21,641	18,224	18.8%	22,062	-1.9%	107,297	112,585	-4.7%	121,252	-11.5%
10 Purchased Power	54,140	62,383	-13.2%	57,260	-5.4%	261,697	294,922	-11.3%	270,701	-3.3%
11 Fuel	839	260	222.7%	260	222.7%	6,799	3,671	85.2%	3,671	85.2%
12 Misc. Expenses - Operations	3,638	3,404	6.9%	3,965	-8.2%	39,115	64,607	-39.5%	40,656	-3.8%
13 Misc. Expenses - Maintenance	15,462	14,660	5.5%	14,924	3.6%	79,144	83,893	-5.7%	78,993	0.2%
14	102,745	108,930	-5.7%	108,704	-5.5%	542,830	610,328	-11.1%	566,781	-4.2%
WATER TREATMENT										
15 Salaries and Wages - Operations	69,696	69,937	-0.3%	76,441	-8.8%	348,450	360,568	-3.4%	393,422	-11.4%
16 Salaries and Wages - Maintenance	14,525	11,761	23.5%	12,036	20.7%	67,550	53,957	25.2%	54,879	23.1%
17 Chemicals	50,729	50,281	0.9%	50,605	0.2%	189,168	196,177	-3.6%	197,443	-4.2%
18 Misc. Expenses - Operations	42,303	48,869	-13.4%	50,467	-16.2%	217,385	217,348	0.0%	253,134	-14.1%
19 Misc. Expenses - Maintenance	18,564	21,217	-12.5%	21,601	-14.1%	129,121	87,147	48.2%	90,346	42.9%
20	195,817	202,065	-3.1%	211,150	-7.3%	951,674	915,197	4.0%	989,224	-3.8%
TRANSMISSION AND DISTRIBUTION										
21 Salaries and Wages - Operations	120,691	131,239	-8.0%	146,100	-17.4%	644,947	688,249	-6.3%	768,911	-16.1%
22 Salaries and Wages - Maintenance	81,563	71,330	14.3%	78,676	3.7%	373,248	342,506	9.0%	356,157	4.8%
23 Purchased Power	41,781	41,195	1.4%	37,811	10.5%	194,161	224,828	-13.6%	206,363	-5.9%
24 Misc. Expenses - Operations	27,578	41,792	-34.0%	42,768	-35.5%	160,924	173,632	-7.3%	174,683	-7.9%
25 Misc. Expenses - Maintenance	245,079	139,740	75.4%	166,409	47.3%	884,286	653,611	35.3%	733,618	20.5%
26	516,692	425,296	21.5%	471,764	9.5%	2,257,566	2,082,826	8.4%	2,239,732	0.8%

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>May-2021</i>	<i>May-2020</i>	<i>Variance</i>	<i>May-2021</i>	<i>Variance</i>	<i>May-2021</i>	<i>May-2020</i>	<i>Variance</i>	<i>May-2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
WASTEWATER COLLECTION & TREATMENT											
27	Salaries and Wages - Operations	28,285	19,154	47.7%	24,401	15.9%	132,668	96,046	38.1%	122,298	8.5%
28	Salaries and Wages - Maintenance	2,325	300	675.0%	305	662.3%	5,521	2,810	96.5%	2,815	96.1%
29	Purchased Power	4,969	4,280	16.1%	3,928	26.5%	23,992	16,828	42.6%	15,447	55.3%
30	Misc. Expenses - Operations	122,865	94,166	30.5%	100,727	22.0%	636,945	458,652	38.9%	499,085	27.6%
31	Misc. Expenses - Maintenance	8,319	14,127	-41.1%	13,106	-36.5%	34,386	76,339	-55.0%	48,696	-29.4%
32		<u>166,763</u>	<u>132,027</u>	<u>26.3%</u>	<u>142,467</u>	<u>17.1%</u>	<u>833,512</u>	<u>650,675</u>	<u>28.1%</u>	<u>688,341</u>	<u>21.1%</u>
CUSTOMERS ACCOUNTS											
33	Salaries and Wages - Operations	72,180	86,841	-16.9%	91,891	-21.5%	392,590	421,714	-6.9%	440,013	-10.8%
34	Misc. Expenses - Operations	70,318	60,460	16.3%	69,610	1.0%	392,072	316,897	23.7%	348,257	12.6%
35		<u>142,498</u>	<u>147,301</u>	<u>-3.3%</u>	<u>161,501</u>	<u>-11.8%</u>	<u>784,662</u>	<u>738,611</u>	<u>6.2%</u>	<u>788,270</u>	<u>-0.5%</u>
ADMINISTRATIVE AND GENERAL											
36	Salaries and Wages - Operations	185,940	152,598	21.8%	183,877	1.1%	919,816	855,581	7.5%	1,002,672	-8.3%
37	Salaries and Wages - Maintenance	821	870	-5.6%	885	-7.2%	8,572	6,364	34.7%	6,380	34.4%
38	Pension and 401K	51,602	44,700	15.4%	52,209	-1.2%	293,382	258,237	13.6%	292,543	0.3%
39	Health Insurance	116,425	118,284	-1.6%	124,736	-6.7%	497,874	468,712	6.2%	492,312	1.1%
40	Contractual Services	51,606	29,445	75.3%	36,588	41.0%	179,266	130,535	37.3%	154,932	15.7%
41	General Insurance	86,988	72,307	20.3%	81,359	6.9%	429,357	370,909	15.8%	406,795	5.5%
42	Rate Case Expense	8,663	8,663	0.0%	8,663	0.0%	43,315	43,315	0.0%	43,315	0.0%
43	Bad Debt Expense	33,750	33,750	0.0%	33,750	0.0%	168,750	168,750	0.0%	168,750	0.0%
44	Shareholder Expense	19,708	24,351	-19.1%	22,817	-13.6%	93,136	91,860	1.4%	98,285	-5.2%
45	Misc. Expenses - Operations	160,326	108,770	47.4%	165,193	-2.9%	555,041	502,585	10.4%	543,221	2.2%
46	Misc. Expenses - Maintenance	19,402	21,638	-10.3%	22,626	-14.2%	106,587	92,441	15.3%	90,508	17.8%
47	Admin and General Exp. Capitalized	(63,032)	(50,512)	24.8%	(51,956)	21.3%	(314,072)	(253,222)	24.0%	(260,452)	20.6%
48	Pension Service Costs	90,459	78,161	15.7%	78,161	15.7%	452,294	390,805	15.7%	390,805	15.7%
49		<u>762,658</u>	<u>643,025</u>	<u>18.6%</u>	<u>758,908</u>	<u>0.5%</u>	<u>3,433,318</u>	<u>3,126,872</u>	<u>9.8%</u>	<u>3,430,066</u>	<u>0.1%</u>
50	DEPRECIATION/AMORTIZATION	735,446	675,734	8.8%	725,176	1.4%	3,644,605	3,374,995	8.0%	3,603,103	1.2%
51	OTHER TAXES	101,020	97,012	4.1%	103,509	-2.4%	541,482	529,885	2.2%	567,341	-4.6%
52	TOTAL OPERATING EXPENSES	<u>2,723,639</u>	<u>2,431,390</u>	<u>12.0%</u>	<u>2,683,179</u>	<u>1.5%</u>	<u>12,989,649</u>	<u>12,029,389</u>	<u>8.0%</u>	<u>12,872,858</u>	<u>0.9%</u>
53	OPERATING INCOME	<u>1,978,921</u>	<u>2,028,437</u>	<u>-2.4%</u>	<u>1,834,145</u>	<u>7.9%</u>	<u>9,077,746</u>	<u>9,641,605</u>	<u>-5.8%</u>	<u>9,107,311</u>	<u>-0.3%</u>

**The York Water Company
Income Statement**

		<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>	
		<i>May-2021</i>	<i>May-2020</i>	<i>Variance</i>	<i>May-2021</i>	<i>Variance</i>	<i>May-2021</i>	<i>May-2020</i>	<i>Variance</i>	<i>May-2021</i>	<i>Variance</i>
		<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>
INTEREST EXP & INCOME DEDUCTIONS											
54	Interest on Debt	406,926	381,568	6.6%	402,633	1.1%	2,024,162	1,967,859	2.9%	1,997,887	1.3%
55	Interest Capitalized	(116,408)	(47,313)	146.0%	(51,337)	126.8%	(487,048)	(183,579)	165.3%	(280,790)	73.5%
56	Other Pension Costs	101,208	113,506	-10.8%	113,506	-10.8%	506,041	567,529	-10.8%	567,530	-10.8%
57	Supplemental Retirement Expense	24,690	22,505	9.7%	33,310	-25.9%	116,159	(380,309)	130.5%	178,546	-34.9%
58	Contributions	4,000	2,330	71.7%	2,330	71.7%	54,429	56,569	-3.8%	56,569	-3.8%
59	Other Income and Deductions	<u>(13,316)</u>	<u>(5,525)</u>	<u>141.0%</u>	<u>1,104</u>	<u>-1306.2%</u>	<u>(43,972)</u>	<u>(25,512)</u>	<u>72.4%</u>	<u>(19,695)</u>	<u>123.3%</u>
60		407,100	467,071	-12.8%	501,546	-18.8%	2,169,771	2,002,557	8.4%	2,500,047	-13.2%
61	INCOME BEFORE TAXES	1,571,821	1,561,366	0.7%	1,332,599	18.0%	6,907,975	7,639,048	-9.6%	6,607,264	4.6%
62	FEDERAL AND STATE INCOME TAXES	<u>209,708</u>	<u>94,732</u>	<u>121.4%</u>	<u>170,573</u>	<u>22.9%</u>	<u>611,710</u>	<u>956,800</u>	<u>-36.1%</u>	<u>960,294</u>	<u>-36.3%</u>
63	NET INCOME	<u>1,362,113</u>	<u>1,466,634</u>	<u>-7.1%</u>	<u>1,162,026</u>	<u>17.2%</u>	<u>6,296,265</u>	<u>6,682,248</u>	<u>-5.8%</u>	<u>5,646,970</u>	<u>11.5%</u>
64	EARNINGS PER SHARE	0.104	0.113	-8.0%	0.089	16.9%	0.482	0.513	-6.0%	0.432	11.6%
65	DIVIDENDS PER SHARE	0.0625	0.0601	4.0%	0.0625	0.0%	0.3123	0.3003	4.0%	0.3123	0.0%
WASTEWATER											
66	OPERATING REVENUES	185,536	168,942	9.8%	178,245	4.1%	914,082	818,029	11.7%	904,255	1.1%
EXPENSES											
67	Salaries and Wages	30,610	19,454	57.3%	24,706	23.9%	138,189	98,855	39.8%	125,113	10.5%
68	Operations and Maintenance	136,153	112,573	20.9%	117,761	15.6%	695,323	551,820	26.0%	563,228	23.5%
69	General and Other	1,017	(444)	329.1%	26	3811.5%	6,865	3,522	94.9%	6,044	13.6%
70	Allocation from Water	49,305	42,411	16.3%	44,469	10.9%	230,914	197,037	17.2%	206,601	11.8%
71	Depreciation	20,724	12,612	64.3%	19,580	5.8%	97,548	63,012	54.8%	95,799	1.8%
72	Interest Capitalized	(30,134)	(11,319)	166.2%	(30,147)	0.0%	(130,780)	(24,982)	423.5%	(95,655)	36.7%
73	Other Income and Deductions	930	986	-5.7%	931	-0.1%	4,651	5,275	-11.8%	5,002	-7.0%
74	Federal and State Income Taxes	<u>(7,510)</u>	<u>(3,037)</u>	<u>-147.3%</u>	<u>353</u>	<u>-2227.5%</u>	<u>(42,046)</u>	<u>(30,732)</u>	<u>-36.8%</u>	<u>(720)</u>	<u>-5739.7%</u>
75		201,095	173,236	16.1%	177,679	13.2%	1,000,664	863,807	15.8%	905,412	10.5%
76	WASTEWATER NET INCOME	<u>(15,559)</u>	<u>(4,294)</u>	<u>-262.3%</u>	<u>566</u>	<u>-2848.9%</u>	<u>(86,582)</u>	<u>(45,778)</u>	<u>-89.1%</u>	<u>(1,157)</u>	<u>-7383.3%</u>

THE YORK WATER COMPANY
JUNE 2021 STATEMENT OF INCOME UNAUDITED

PRELIMINARY

	Month				Year-to-Date			
	Actual		Budget		Actual		Budget	
	June 2021	Change Over Same Month Last Year	Monthly Budget	Change Over Budget	Year-to-Date	Change Over Last Year	Year-to-Date Budget	Change Over Year-to-Date Budget
Operating Revenues	\$4,814,470	6.4%	\$4,583,162	5.0%	\$26,881,865	2.6%	\$26,563,331	1.2%
Operating Expenses	2,635,872	16.7%	2,518,980	4.6%	15,625,521	9.4%	15,391,838	1.5%
Interest Expense and Income Deductions	445,099	-18.4%	500,149	-11.0%	2,614,870	2.6%	3,000,196	-12.8%
Income Taxes	(159,746)	-172.5%	94,624	-268.8%	451,964	-61.6%	1,054,918	-57.2%
Net Income	\$1,893,245	26.1%	\$1,469,409	28.8%	\$8,189,510	0.1%	\$7,116,379	15.1%

EXPLANATION:

Operating Revenues Monthly operating revenues were 6.4% higher than the same period last year due primarily to changes in consumption patterns. Year-to-date operating revenues were 2.6% higher than the same period last year due primarily to changes in consumption patterns, higher billing and revenue collection services, and wastewater revenues. Total per capita consumption for the month and year-to-date periods was 2.6% and 2.7% higher, respectively, than the same periods last year. Compared to budget, monthly and year-to-date actuals were 5.0% and 1.2% higher, respectively.

Operating Expenses Operating expenses were 16.7% higher in June 2021 than June 2020 due primarily to higher expenses for wastewater treatment, insurance, and wages, which were partially offset by lower distribution system maintenance. Year-to-date operating expenses were 9.4% higher than last year due primarily to higher expenses for depreciation, wastewater treatment, insurance, distribution system maintenance, wages, billing and revenue collection services, filter plant maintenance, and outside services. The higher expenses were partially offset by lower expense for purchased power. Compared to budget, monthly actuals were 4.6% higher due primarily to higher wastewater treatment expense. Year-to-date actuals were 1.5% higher due primarily to higher expenses for wastewater treatment and distribution system maintenance, which were partially offset by lower than expected wages.

Interest Expense and Other Income Deductions Interest expense and other income deductions for the month were 18.4% lower than the same period last year due primarily to higher capitalized interest, higher earnings on life insurance policies, and lower contributions, which were partially offset by higher interest expense. Year-to-date expenses were 2.6% higher than the same period last year due primarily to a prior year non-recurring gain on life insurance and higher interest expense, which were partially offset by higher capitalized interest, higher earnings on life insurance policies, and lower contributions. Compared to budget, monthly actuals were 11.0% lower due primarily to higher capitalized interest and earnings on life insurance policies. Year-to-date actuals were 12.8% lower due primarily to higher capitalized interest, lower retirement expense, and higher earnings on life insurance policies, which were partially offset by higher interest expense.

Income Taxes Monthly and year-to-date income taxes were 172.5% and 61.6% lower, respectively, than prior year due primarily to higher deductions for tax repair expenditures. Compared to budget, monthly and year-to-date income taxes were 268.8% and 57.2% lower, respectively. The effective tax rate for the month and year-to-date periods ended June 2021 were -9.2% and 5.2%, respectively, compared to 12.8% and 12.6% for the same periods in 2020.

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>	
	<i>Jun-2021</i>	<i>Jun-2020</i>	<i>Variance</i>	<i>Jun-2021</i>	<i>Variance</i>	<i>Jun-2021</i>	<i>Jun-2020</i>	<i>Variance</i>	<i>Jun-2021</i>	<i>Variance</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>
OPERATING REVENUES										
01 Residential	2,984,987	2,901,642	2.9%	2,914,703	2.4%	16,639,909	16,721,759	-0.5%	16,809,412	-1.0%
02 Commercial	902,182	823,536	9.5%	822,798	9.6%	5,001,350	4,733,347	5.7%	4,732,979	5.7%
03 Industrial	358,420	337,510	6.2%	337,207	6.3%	1,937,061	1,823,391	6.2%	1,823,189	6.2%
04 Fire Protection and Other	379,738	295,595	28.5%	331,035	14.7%	2,200,320	1,934,455	13.7%	2,116,077	4.0%
05 Wastewater	189,143	168,169	12.5%	177,419	6.6%	1,103,225	986,198	11.9%	1,081,674	2.0%
06 Revenue Offset - Tax Rate Change	0	0	N/A	0	N/A	0	(1,704)	-100.0%	0	N/A
07	4,814,470	4,526,452	6.4%	4,583,162	5.0%	26,881,865	26,197,446	2.6%	26,563,331	1.2%
OPERATING EXPENSES										
SOURCE OF SUPPLY										
08 Salaries and Wages - Operations	9,172	6,629	38.4%	6,783	35.2%	57,950	57,279	1.2%	58,291	-0.6%
09 Salaries and Wages - Maintenance	25,262	15,653	61.4%	19,431	30.0%	132,559	128,238	3.4%	140,683	-5.8%
10 Purchased Power	52,547	66,770	-21.3%	61,286	-14.3%	314,244	361,692	-13.1%	331,987	-5.3%
11 Fuel	127	664	-80.9%	664	-80.9%	6,926	4,335	59.8%	4,335	59.8%
12 Misc. Expenses - Operations	10,003	5,108	95.8%	6,728	48.7%	49,118	69,715	-29.5%	47,384	3.7%
13 Misc. Expenses - Maintenance	21,357	17,412	22.7%	17,724	20.5%	100,501	101,305	-0.8%	96,717	3.9%
14	118,468	112,236	5.6%	112,616	5.2%	661,298	722,564	-8.5%	679,397	-2.7%
WATER TREATMENT										
15 Salaries and Wages - Operations	68,734	66,437	3.5%	72,867	-5.7%	417,184	427,005	-2.3%	466,289	-10.5%
16 Salaries and Wages - Maintenance	13,939	10,343	34.8%	10,585	31.7%	81,489	64,300	26.7%	65,464	24.5%
17 Chemicals	60,781	61,235	-0.7%	61,630	-1.4%	249,949	257,412	-2.9%	259,073	-3.5%
18 Misc. Expenses - Operations	41,136	45,959	-10.5%	51,569	-20.2%	258,521	263,307	-1.8%	304,703	-15.2%
19 Misc. Expenses - Maintenance	29,672	21,592	37.4%	17,222	72.3%	158,793	108,739	46.0%	107,568	47.6%
20	214,262	205,566	4.2%	213,873	0.2%	1,165,936	1,120,763	4.0%	1,203,097	-3.1%
TRANSMISSION AND DISTRIBUTION										
21 Salaries and Wages - Operations	131,121	115,567	13.5%	130,079	0.8%	776,068	803,816	-3.5%	898,990	-13.7%
22 Salaries and Wages - Maintenance	77,605	68,997	12.5%	76,302	1.7%	450,853	411,503	9.6%	432,459	4.3%
23 Purchased Power	31,453	43,271	-27.3%	39,717	-20.8%	225,614	268,099	-15.8%	246,080	-8.3%
24 Misc. Expenses - Operations	34,320	26,172	31.1%	27,865	23.2%	195,244	199,804	-2.3%	202,548	-3.6%
25 Misc. Expenses - Maintenance	138,500	202,140	-31.5%	174,467	-20.6%	1,022,786	855,751	19.5%	908,085	12.6%
26	412,999	456,147	-9.5%	448,430	-7.9%	2,670,565	2,538,973	5.2%	2,688,162	-0.7%

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Jun-2021</i>	<i>Jun-2020</i>	<i>Variance</i>	<i>Jun-2021</i>	<i>Variance</i>	<i>Jun-2021</i>	<i>Jun-2020</i>	<i>Variance</i>	<i>Jun-2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
WASTEWATER COLLECTION & TREATMENT											
27	Salaries and Wages - Operations	28,140	24,528	14.7%	25,674	9.6%	160,808	120,574	33.4%	147,972	8.7%
28	Salaries and Wages - Maintenance	2,599	1,321	96.7%	1,343	93.5%	8,120	4,131	96.6%	4,158	95.3%
29	Purchased Power	2,238	4,194	-46.6%	3,850	-41.9%	26,230	21,022	24.8%	19,297	35.9%
30	Misc. Expenses - Operations	231,468	86,024	169.1%	97,392	137.7%	868,413	544,676	59.4%	596,477	45.6%
31	Misc. Expenses - Maintenance	10,705	7,337	45.9%	83,817	-87.2%	45,091	83,676	-46.1%	132,513	-66.0%
32		<u>275,150</u>	<u>123,404</u>	<u>123.0%</u>	<u>212,076</u>	<u>29.7%</u>	<u>1,108,662</u>	<u>774,079</u>	<u>43.2%</u>	<u>900,417</u>	<u>23.1%</u>
CUSTOMERS ACCOUNTS											
33	Salaries and Wages - Operations	78,275	78,200	0.1%	83,005	-5.7%	470,865	499,914	-5.8%	523,018	-10.0%
34	Misc. Expenses - Operations	78,757	70,280	12.1%	74,930	5.1%	470,829	387,177	21.6%	423,187	11.3%
35		<u>157,032</u>	<u>148,480</u>	<u>5.8%</u>	<u>157,935</u>	<u>-0.6%</u>	<u>941,694</u>	<u>887,091</u>	<u>6.2%</u>	<u>946,205</u>	<u>-0.5%</u>
ADMINISTRATIVE AND GENERAL											
36	Salaries and Wages - Operations	194,444	147,310	32.0%	173,697	11.9%	1,114,260	1,002,891	11.1%	1,176,369	-5.3%
37	Salaries and Wages - Maintenance	1,512	617	145.1%	628	140.8%	10,084	6,981	44.4%	7,008	43.9%
38	Pension and 401K	55,731	49,674	12.2%	53,104	4.9%	349,113	307,911	13.4%	345,647	1.0%
39	Health Insurance	28,427	(110,120)	125.8%	600	4637.8%	526,301	358,592	46.8%	492,912	6.8%
40	Contractual Services	47,864	38,627	23.9%	43,169	10.9%	227,130	169,162	34.3%	198,101	14.7%
41	General Insurance	82,593	74,777	10.5%	81,359	1.5%	511,950	445,686	14.9%	488,154	4.9%
42	Rate Case Expense	8,663	8,663	0.0%	8,663	0.0%	51,978	51,978	0.0%	51,978	0.0%
43	Bad Debt Expense	33,750	46,250	-27.0%	33,750	0.0%	202,500	215,000	-5.8%	202,500	0.0%
44	Shareholder Expense	21,631	30,488	-29.1%	17,817	21.4%	114,767	122,348	-6.2%	116,102	-1.1%
45	Misc. Expenses - Operations	97,090	95,059	2.1%	91,065	6.6%	652,131	597,644	9.1%	634,286	2.8%
46	Misc. Expenses - Maintenance	25,465	17,969	41.7%	18,892	34.8%	132,052	110,410	19.6%	109,400	20.7%
47	Admin and General Exp. Capitalized	(62,443)	(51,155)	22.1%	(52,615)	18.7%	(376,515)	(304,377)	23.7%	(313,067)	20.3%
48	Pension Service Costs	90,459	78,161	15.7%	78,161	15.7%	542,753	468,966	15.7%	468,966	15.7%
49		<u>625,186</u>	<u>426,320</u>	<u>46.6%</u>	<u>548,290</u>	<u>14.0%</u>	<u>4,058,504</u>	<u>3,553,192</u>	<u>14.2%</u>	<u>3,978,356</u>	<u>2.0%</u>
50	DEPRECIATION/AMORTIZATION	727,163	691,829	5.1%	725,176	0.3%	4,371,768	4,066,824	7.5%	4,328,279	1.0%
51	OTHER TAXES	105,612	94,520	11.7%	100,584	5.0%	647,094	624,405	3.6%	667,925	-3.1%
52	TOTAL OPERATING EXPENSES	<u>2,635,872</u>	<u>2,258,502</u>	<u>16.7%</u>	<u>2,518,980</u>	<u>4.6%</u>	<u>15,625,521</u>	<u>14,287,891</u>	<u>9.4%</u>	<u>15,391,838</u>	<u>1.5%</u>
53	OPERATING INCOME	<u>2,178,598</u>	<u>2,267,950</u>	<u>-3.9%</u>	<u>2,064,182</u>	<u>5.5%</u>	<u>11,256,344</u>	<u>11,909,555</u>	<u>-5.5%</u>	<u>11,171,493</u>	<u>0.8%</u>

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Jun-2021</i>	<i>Jun-2020</i>	<i>Variance</i>	<i>Jun-2021</i>	<i>Variance</i>	<i>Jun-2021</i>	<i>Jun-2020</i>	<i>Variance</i>	<i>Jun-2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
INTEREST EXP & INCOME DEDUCTIONS											
54	Interest on Debt	411,688	382,967	7.5%	404,621	1.7%	2,435,850	2,350,826	3.6%	2,402,508	1.4%
55	Interest Capitalized	(85,958)	(31,354)	174.2%	(60,579)	41.9%	(573,006)	(214,933)	166.6%	(341,369)	67.9%
56	Other Pension Costs	101,208	113,506	-10.8%	113,506	-10.8%	607,249	681,035	-10.8%	681,036	-10.8%
57	Supplemental Retirement Expense	20,145	53,745	-62.5%	45,309	-55.5%	136,304	(326,564)	141.7%	223,855	-39.1%
58	Contributions	1,500	34,597	-95.7%	847	77.1%	55,929	91,166	-38.7%	57,416	-2.6%
59	Other Income and Deductions	<u>(3,484)</u>	<u>(7,822)</u>	<u>-55.5%</u>	<u>(3,555)</u>	<u>-2.0%</u>	<u>(47,456)</u>	<u>(33,334)</u>	<u>42.4%</u>	<u>(23,250)</u>	<u>104.1%</u>
60		445,099	545,639	-18.4%	500,149	-11.0%	2,614,870	2,548,196	2.6%	3,000,196	-12.8%
61	INCOME BEFORE TAXES	1,733,499	1,722,311	0.6%	1,564,033	10.8%	8,641,474	9,361,359	-7.7%	8,171,297	5.8%
62	FEDERAL AND STATE INCOME TAXES	<u>(159,746)</u>	<u>220,442</u>	<u>-172.5%</u>	<u>94,624</u>	<u>-268.8%</u>	<u>451,964</u>	<u>1,177,242</u>	<u>-61.6%</u>	<u>1,054,918</u>	<u>-57.2%</u>
63	NET INCOME	<u>1,893,245</u>	<u>1,501,869</u>	<u>26.1%</u>	<u>1,469,409</u>	<u>28.8%</u>	<u>8,189,510</u>	<u>8,184,117</u>	<u>0.1%</u>	<u>7,116,379</u>	<u>15.1%</u>
64	EARNINGS PER SHARE	0.145	0.115	26.1%	0.112	29.5%	0.627	0.628	-0.2%	0.544	15.3%
65	DIVIDENDS PER SHARE	0.0625	0.0601	4.0%	0.0625	0.0%	0.3748	0.3604	4.0%	0.3748	0.0%
WASTEWATER											
66	OPERATING REVENUES	189,143	168,169	12.5%	177,419	6.6%	1,103,225	986,198	11.9%	1,081,674	2.0%
EXPENSES											
67	Salaries and Wages	30,739	25,849	18.9%	27,017	13.8%	168,928	124,704	35.5%	152,130	11.0%
68	Operations and Maintenance	244,411	97,555	150.5%	185,059	32.1%	939,734	649,375	44.7%	748,287	25.6%
69	General and Other	2,353	1,055	123.0%	1,571	49.8%	9,218	4,577	101.4%	7,615	21.1%
70	Allocation from Water	49,835	42,133	18.3%	44,178	12.8%	280,749	239,170	17.4%	250,779	12.0%
71	Depreciation	12,415	21,723	-42.8%	19,579	-36.6%	109,963	84,735	29.8%	115,378	-4.7%
72	Interest Capitalized	(2,311)	(4,139)	-44.2%	(18,199)	-87.3%	(133,091)	(29,121)	357.0%	(113,854)	16.9%
73	Other Income and Deductions	2,202	986	123.3%	930	136.8%	6,853	6,261	9.5%	5,932	15.5%
74	Federal and State Income Taxes	<u>(44,822)</u>	<u>(5,122)</u>	<u>-775.1%</u>	<u>(31,763)</u>	<u>-41.1%</u>	<u>(86,868)</u>	<u>(35,854)</u>	<u>-142.3%</u>	<u>(32,483)</u>	<u>-167.4%</u>
75		294,822	180,040	63.8%	228,372	29.1%	1,295,486	1,043,847	24.1%	1,133,784	14.3%
76	WASTEWATER NET INCOME	<u>(105,679)</u>	<u>(11,871)</u>	<u>-790.2%</u>	<u>(50,953)</u>	<u>-107.4%</u>	<u>(192,261)</u>	<u>(57,649)</u>	<u>-233.5%</u>	<u>(52,110)</u>	<u>-269.0%</u>

THE YORK WATER COMPANY
JULY 2021 STATEMENT OF INCOME UNAUDITED

	Month				Year-to-Date			
	Actual		Budget		Actual		Budget	
	July 2021	Change Over Same Month Last Year	Monthly Budget	Change Over Budget	Year-to-Date	Change Over Last Year	Year-to-Date Budget	Change Over Year-to-Date Budget
Operating Revenues	\$4,989,736	1.5%	\$5,007,231	-0.3%	\$31,871,601	2.4%	\$31,570,562	1.0%
Operating Expenses	2,615,489	9.8%	2,583,145	1.3%	18,241,010	9.4%	17,974,983	1.5%
Interest Expense and Income Deductions	438,759	-8.4%	470,008	-6.6%	3,053,629	0.9%	3,470,204	-12.0%
Income Taxes	314,909	-30.1%	428,725	-26.5%	766,873	-52.9%	1,483,643	-48.3%
Net Income	\$1,620,579	1.1%	\$1,525,353	6.2%	\$9,810,089	0.2%	\$8,641,732	13.5%

EXPLANATION:

Operating Revenues Monthly operating revenues were 1.5% higher than the same period last year due primarily to a newly effective Distribution System Improvement Charge, or DSIC, which was partially offset by changes in consumption patterns. Year-to-date operating revenues were 2.4% higher than the same period last year due primarily to higher billing and revenue collection services, changes in consumption patterns, wastewater revenues, and the DSIC. Total per capita consumption for the month and year-to-date periods was 3.4% lower and 1.7% higher, respectively, than the same periods last year. Compared to budget, monthly and year-to-date actuals were 0.3% lower and 1.0% higher, respectively.

Operating Expenses Operating expenses were 9.8% higher in July 2021 than July 2020 due primarily to higher expenses for depreciation, distribution system maintenance, and wages. Year-to-date operating expenses were 9.4% higher than last year due primarily to higher expenses for depreciation, wastewater treatment, insurance, distribution system maintenance, wages, billing and revenue collection services, outside services, and filter plant maintenance. The higher expenses were partially offset by lower expense for purchased power. Compared to budget, monthly actuals were 1.3% higher due primarily to higher distribution system maintenance expense. Year-to-date actuals were 1.5% higher due primarily to higher expenses for wastewater treatment and distribution system maintenance, which were partially offset by lower than expected wages.

Interest Expense and Other Income Deductions Interest expense and other income deductions for the month were 8.4% lower than the same period last year due primarily to higher capitalized interest which was partially offset by higher interest expense. Year-to-date expenses were 0.9% higher than the same period last year due primarily to a prior year non-recurring gain on life insurance and higher interest expense, which were partially offset by higher capitalized interest, higher earnings on life insurance policies, and lower contributions. Compared to budget, monthly actuals were 6.6% lower due primarily to higher capitalized interest and lower retirement expense. Year-to-date actuals were 12.0% lower due primarily to higher capitalized interest, lower retirement expense, and higher earnings on life insurance policies, which were partially offset by higher interest expense.

Income Taxes Monthly and year-to-date income taxes were 30.1% and 52.9% lower, respectively, than prior year due primarily to higher deductions for tax repair expenditures. Compared to budget, monthly and year-to-date income taxes were 26.5% and 48.3% lower, respectively. The effective tax rate for the month and year-to-date periods ended July 2021 were 16.3% and 7.3%, respectively, compared to 21.9% and 14.3% for the same periods in 2020.

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>	
	<i>Jul-2021</i>	<i>Jul-2020</i>	<i>Variance</i>	<i>Jul-2021</i>	<i>Variance</i>	<i>Jul-2021</i>	<i>Jul-2020</i>	<i>Variance</i>	<i>Jul-2021</i>	<i>Variance</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>
OPERATING REVENUES										
01 Residential	3,067,761	3,118,791	-1.6%	3,156,274	-2.8%	19,707,670	19,840,550	-0.7%	19,965,686	-1.3%
02 Commercial	976,692	936,729	4.3%	942,907	3.6%	5,978,042	5,670,076	5.4%	5,675,886	5.3%
03 Industrial	370,367	366,477	1.1%	368,895	0.4%	2,307,428	2,189,868	5.4%	2,192,084	5.3%
04 Fire Protection and Other	387,211	322,253	20.2%	359,317	7.8%	2,587,531	2,256,708	14.7%	2,475,394	4.5%
05 Wastewater	187,705	170,588	10.0%	179,838	4.4%	1,290,930	1,156,786	11.6%	1,261,512	2.3%
06 Revenue Offset - Tax Rate Change	0	0	N/A	0	N/A	0	(1,704)	-100.0%	0	N/A
07	4,989,736	4,914,838	1.5%	5,007,231	-0.3%	31,871,601	31,112,284	2.4%	31,570,562	1.0%
OPERATING EXPENSES										
SOURCE OF SUPPLY										
08 Salaries and Wages - Operations	10,027	10,558	-5.0%	10,806	-7.2%	67,977	67,837	0.2%	69,097	-1.6%
09 Salaries and Wages - Maintenance	22,413	20,976	6.9%	24,877	-9.9%	154,972	149,214	3.9%	165,560	-6.4%
10 Purchased Power	59,582	51,374	16.0%	57,955	2.8%	373,826	413,066	-9.5%	389,942	-4.1%
11 Fuel	5,914	3,874	52.7%	3,874	52.7%	12,840	8,209	56.4%	8,209	56.4%
12 Misc. Expenses - Operations	3,544	9,232	-61.6%	7,268	-51.2%	52,662	78,947	-33.3%	54,652	-3.6%
13 Misc. Expenses - Maintenance	12,113	16,296	-25.7%	16,590	-27.0%	112,614	117,601	-4.2%	113,307	-0.6%
14	113,593	112,310	1.1%	121,370	-6.4%	774,891	834,874	-7.2%	800,767	-3.2%
WATER TREATMENT										
15 Salaries and Wages - Operations	72,406	76,266	-5.1%	77,879	-7.0%	489,590	503,271	-2.7%	544,168	-10.0%
16 Salaries and Wages - Maintenance	16,868	16,425	2.7%	16,810	0.3%	98,357	80,725	21.8%	82,274	19.5%
17 Chemicals	74,533	80,270	-7.1%	80,788	-7.7%	324,482	337,682	-3.9%	339,861	-4.5%
18 Misc. Expenses - Operations	36,953	37,529	-1.5%	38,800	-4.8%	295,474	300,836	-1.8%	343,503	-14.0%
19 Misc. Expenses - Maintenance	22,334	18,222	22.6%	18,550	20.4%	181,127	126,961	42.7%	126,118	43.6%
20	223,094	228,712	-2.5%	232,827	-4.2%	1,389,030	1,349,475	2.9%	1,435,924	-3.3%
TRANSMISSION AND DISTRIBUTION										
21 Salaries and Wages - Operations	124,614	128,515	-3.0%	143,341	-13.1%	900,682	932,331	-3.4%	1,042,331	-13.6%
22 Salaries and Wages - Maintenance	73,755	62,568	17.9%	68,073	8.3%	524,608	474,071	10.7%	500,532	4.8%
23 Purchased Power	41,420	45,484	-8.9%	41,748	-0.8%	267,034	313,583	-14.8%	287,828	-7.2%
24 Misc. Expenses - Operations	46,918	32,514	44.3%	31,667	48.2%	242,162	232,318	4.2%	234,215	3.4%
25 Misc. Expenses - Maintenance	161,020	104,783	53.7%	129,886	24.0%	1,183,806	960,534	23.2%	1,037,971	14.1%
26	447,727	373,864	19.8%	414,715	8.0%	3,118,292	2,912,837	7.1%	3,102,877	0.5%

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Jul-2021</i>	<i>Jul-2020</i>	<i>Variance</i>	<i>Jul-2021</i>	<i>Variance</i>	<i>Jul-2021</i>	<i>Jul-2020</i>	<i>Variance</i>	<i>Jul-2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
WASTEWATER COLLECTION & TREATMENT											
27	Salaries and Wages - Operations	25,608	21,793	17.5%	22,811	12.3%	186,416	142,367	30.9%	170,783	9.2%
28	Salaries and Wages - Maintenance	3,326	536	520.5%	547	508.0%	11,446	4,667	145.3%	4,705	143.3%
29	Purchased Power	4,705	4,001	17.6%	3,672	28.1%	30,935	25,023	23.6%	22,969	34.7%
30	Misc. Expenses - Operations	118,105	84,098	40.4%	98,084	20.4%	986,518	628,774	56.9%	694,561	42.0%
31	Misc. Expenses - Maintenance	4,279	14,490	-70.5%	5,410	-20.9%	49,370	98,166	-49.7%	137,923	-64.2%
32		<u>156,023</u>	<u>124,918</u>	<u>24.9%</u>	<u>130,524</u>	<u>19.5%</u>	<u>1,264,685</u>	<u>898,997</u>	<u>40.7%</u>	<u>1,030,941</u>	<u>22.7%</u>
CUSTOMERS ACCOUNTS											
33	Salaries and Wages - Operations	74,493	72,996	2.1%	77,652	-4.1%	545,358	572,910	-4.8%	600,670	-9.2%
34	Misc. Expenses - Operations	73,451	80,348	-8.6%	95,144	-22.8%	544,280	467,525	16.4%	518,331	5.0%
35		<u>147,944</u>	<u>153,344</u>	<u>-3.5%</u>	<u>172,796</u>	<u>-14.4%</u>	<u>1,089,638</u>	<u>1,040,435</u>	<u>4.7%</u>	<u>1,119,001</u>	<u>-2.6%</u>
ADMINISTRATIVE AND GENERAL											
36	Salaries and Wages - Operations	184,374	161,472	14.2%	187,364	-1.6%	1,298,634	1,164,363	11.5%	1,363,733	-4.8%
37	Salaries and Wages - Maintenance	663	1,468	-54.8%	1,493	-55.6%	10,747	8,449	27.2%	8,501	26.4%
38	Pension and 401K	54,425	47,674	14.2%	53,635	1.5%	403,538	355,585	13.5%	399,282	1.1%
39	Health Insurance	128,080	116,359	10.1%	124,736	2.7%	654,381	474,951	37.8%	617,648	5.9%
40	Contractual Services	25,751	25,649	0.4%	26,715	-3.6%	252,881	194,811	29.8%	224,816	12.5%
41	General Insurance	84,948	75,416	12.6%	81,359	4.4%	596,898	521,102	14.5%	569,513	4.8%
42	Rate Case Expense	8,663	8,663	0.0%	8,663	0.0%	60,641	60,641	0.0%	60,641	0.0%
43	Bad Debt Expense	33,750	35,833	-5.8%	33,750	0.0%	236,250	250,833	-5.8%	236,250	0.0%
44	Shareholder Expense	23,385	16,208	44.3%	20,417	14.5%	138,152	138,556	-0.3%	136,519	1.2%
45	Misc. Expenses - Operations	93,015	81,022	14.8%	93,796	-0.8%	745,146	678,666	9.8%	728,082	2.3%
46	Misc. Expenses - Maintenance	19,357	17,623	9.8%	18,540	4.4%	151,409	128,033	18.3%	127,940	18.3%
47	Admin and General Exp. Capitalized	(63,426)	(52,251)	21.4%	(53,740)	18.0%	(439,941)	(356,628)	23.4%	(366,807)	19.9%
48	Pension Service Costs	90,459	78,161	15.7%	78,161	15.7%	633,212	547,127	15.7%	547,127	15.7%
49		<u>683,444</u>	<u>613,297</u>	<u>11.4%</u>	<u>674,889</u>	<u>1.3%</u>	<u>4,741,948</u>	<u>4,166,489</u>	<u>13.8%</u>	<u>4,653,245</u>	<u>1.9%</u>
50	DEPRECIATION/AMORTIZATION	741,200	682,221	8.6%	734,933	0.9%	5,112,968	4,749,045	7.7%	5,063,212	1.0%
51	OTHER TAXES	102,464	93,910	9.1%	101,091	1.4%	749,558	718,315	4.3%	769,016	-2.5%
52	TOTAL OPERATING EXPENSES	<u>2,615,489</u>	<u>2,382,576</u>	<u>9.8%</u>	<u>2,583,145</u>	<u>1.3%</u>	<u>18,241,010</u>	<u>16,670,467</u>	<u>9.4%</u>	<u>17,974,983</u>	<u>1.5%</u>
53	OPERATING INCOME	<u>2,374,247</u>	<u>2,532,262</u>	<u>-6.2%</u>	<u>2,424,086</u>	<u>-2.1%</u>	<u>13,630,591</u>	<u>14,441,817</u>	<u>-5.6%</u>	<u>13,595,579</u>	<u>0.3%</u>

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>	
	<i>Jul-2021</i>	<i>Jul-2020</i>	<i>Variance</i>	<i>Jul-2021</i>	<i>Variance</i>	<i>Jul-2021</i>	<i>Jul-2020</i>	<i>Variance</i>	<i>Jul-2021</i>	<i>Variance</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>
INTEREST EXP & INCOME DEDUCTIONS										
54 Interest on Debt	409,385	383,223	6.8%	410,437	-0.3%	2,845,235	2,734,049	4.1%	2,812,945	1.1%
55 Interest Capitalized	(96,014)	(34,877)	175.3%	(84,756)	13.3%	(669,020)	(249,810)	167.8%	(426,125)	57.0%
56 Other Pension Costs	101,207	113,506	-10.8%	113,506	-10.8%	708,456	794,541	-10.8%	794,542	-10.8%
57 Supplemental Retirement Expense	24,865	22,714	9.5%	33,309	-25.4%	161,169	(303,850)	153.0%	257,164	-37.3%
58 Contributions	3,000	500	500.0%	500	500.0%	58,929	91,666	-35.7%	57,916	1.7%
59 Other Income and Deductions	<u>(3,684)</u>	<u>(6,257)</u>	<u>-41.1%</u>	<u>(2,988)</u>	<u>23.3%</u>	<u>(51,140)</u>	<u>(39,591)</u>	<u>29.2%</u>	<u>(26,238)</u>	<u>94.9%</u>
60	438,759	478,809	-8.4%	470,008	-6.6%	3,053,629	3,027,005	0.9%	3,470,204	-12.0%
61 INCOME BEFORE TAXES	1,935,488	2,053,453	-5.7%	1,954,078	-1.0%	10,576,962	11,414,812	-7.3%	10,125,375	4.5%
62 FEDERAL AND STATE INCOME TAXES	<u>314,909</u>	<u>450,503</u>	<u>-30.1%</u>	<u>428,725</u>	<u>-26.5%</u>	<u>766,873</u>	<u>1,627,745</u>	<u>-52.9%</u>	<u>1,483,643</u>	<u>-48.3%</u>
63 NET INCOME	<u>1,620,579</u>	<u>1,602,950</u>	<u>1.1%</u>	<u>1,525,353</u>	<u>6.2%</u>	<u>9,810,089</u>	<u>9,787,067</u>	<u>0.2%</u>	<u>8,641,732</u>	<u>13.5%</u>
64 EARNINGS PER SHARE	0.124	0.123	0.8%	0.117	6.0%	0.751	0.751	0.0%	0.661	13.6%
65 DIVIDENDS PER SHARE	0.0624	0.0600	4.0%	0.0624	0.0%	0.4372	0.4204	4.0%	0.4372	0.0%
WASTEWATER										
66 OPERATING REVENUES	187,705	170,588	10.0%	179,838	4.4%	1,290,930	1,156,786	11.6%	1,261,512	2.3%
EXPENSES										
67 Salaries and Wages	28,934	22,330	29.6%	23,358	23.9%	197,862	147,034	34.6%	175,488	12.7%
68 Operations and Maintenance	127,089	102,588	23.9%	107,166	18.6%	1,066,823	751,963	41.9%	855,453	24.7%
69 General and Other	995	2,644	-62.4%	3,416	-70.9%	10,213	7,221	41.4%	11,031	-7.4%
70 Allocation from Water	45,668	39,125	16.7%	41,024	11.3%	326,417	278,295	17.3%	291,803	11.9%
71 Depreciation	19,368	14,158	36.8%	25,304	-23.5%	129,331	98,893	30.8%	140,682	-8.1%
72 Interest Capitalized	(2,558)	(5,476)	-53.3%	(21,186)	-87.9%	(135,649)	(34,597)	292.1%	(135,040)	0.5%
73 Other Income and Deductions	2,202	986	123.3%	930	136.8%	9,055	7,247	24.9%	6,862	32.0%
74 Federal and State Income Taxes	<u>(10,152)</u>	<u>(2,485)</u>	<u>-308.5%</u>	<u>(67)</u>	<u>-15052.2%</u>	<u>(97,020)</u>	<u>(38,339)</u>	<u>-153.1%</u>	<u>(32,550)</u>	<u>-198.1%</u>
75	211,546	173,870	21.7%	179,945	17.6%	1,507,032	1,217,717	23.8%	1,313,729	14.7%
76 WASTEWATER NET INCOME	<u>(23,841)</u>	<u>(3,282)</u>	<u>-626.4%</u>	<u>(107)</u>	<u>-22181.3%</u>	<u>(216,102)</u>	<u>(60,931)</u>	<u>-254.7%</u>	<u>(52,217)</u>	<u>-313.9%</u>

THE YORK WATER COMPANY
AUGUST 2021 STATEMENT OF INCOME UNAUDITED

	Month				Year-to-Date			
	Actual	Change Over Same Month Last Year	Budget	Change Over Budget	Actual	Change Over Last Year	Budget	Change Over Year-to-Date Budget
	August 2021		Monthly Budget		Year-to-Date		Year-to-Date Budget	
Operating Revenues	\$4,750,254	0.6%	\$4,738,789	0.2%	\$36,621,855	2.2%	\$36,309,351	0.9%
Operating Expenses	2,584,050	8.3%	2,504,293	3.2%	20,825,060	9.3%	20,479,276	1.7%
Interest Expense and Income Deductions	427,628	-9.8%	515,134	-17.0%	3,481,257	-0.6%	3,985,338	-12.6%
Income Taxes	190,709	-57.1%	411,443	-53.6%	957,582	-53.8%	1,895,086	-49.5%
Net Income	\$1,547,867	9.4%	\$1,307,919	18.3%	\$11,357,956	1.4%	\$9,949,651	14.2%

EXPLANATION:

Operating Revenues

Monthly operating revenues were 0.6% higher than the same period last year due primarily to the Distribution System Improvement Charge, or DSIC, which was partially offset by lower billing and revenue collection services. Year-to-date operating revenues were 2.2% higher than the same period last year due primarily to higher billing and revenue collection services, changes in consumption patterns, the DSIC, and wastewater revenues. Total per capita consumption for the month and year-to-date periods was 0.3% lower and 1.4% higher, respectively, than the same periods last year. Compared to budget, monthly and year-to-date actuals were 0.2% and 0.9% higher, respectively.

Operating Expenses

Operating expenses were 8.3% higher in August 2021 than August 2020 due primarily to higher expenses for wages, depreciation, and wastewater treatment, which were partially offset by lower expenses for billing and revenue collection services. Year-to-date operating expenses were 9.3% higher than last year due primarily to higher expenses for depreciation, wastewater treatment, wages, insurance, distribution system and filter plant maintenance, and outside services. The higher expenses were partially offset by lower expense for purchased power. Compared to budget, monthly actuals were 3.2% higher due primarily to higher expenses for wastewater treatment and wages, which were partially offset by lower than expected expenses for billing and revenue collection services. Year-to-date actuals were 1.7% higher due primarily to higher expenses for wastewater treatment and distribution system maintenance, which were partially offset by lower than expected wages.

Interest Expense and
Other Income Deductions

Interest expense and other income deductions for the month were 9.8% lower than the same period last year due primarily to higher capitalized interest which was partially offset by higher interest expense. Year-to-date expenses were 0.6% lower than the same period last year due primarily to higher capitalized interest, higher earnings on life insurance policies, and lower contributions, which were partially offset by a prior year non-recurring gain on life insurance and higher interest expense. Compared to budget, monthly actuals were 17.0% lower due primarily to higher capitalized interest. Year-to-date actuals were 12.6% lower due primarily to higher capitalized interest, lower retirement expense, and higher earnings on life insurance policies, which were partially offset by higher interest expense.

Income Taxes

Monthly and year-to-date income taxes were 57.1% and 53.8% lower, respectively, than prior year due primarily to higher deductions for tax repair expenditures. Compared to budget, monthly and year-to-date income taxes were 53.6% and 49.5% lower, respectively. The effective tax rate for the month and year-to-date periods ended August 2021 were 11.0% and 7.8%, respectively, compared to 23.9% and 15.6% for the same periods in 2020.

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>	
	<i>Aug 2021</i>	<i>Aug 2020</i>	<i>Variance</i>	<i>Aug 2021</i>	<i>Variance</i>	<i>Aug 2021</i>	<i>Aug 2020</i>	<i>Variance</i>	<i>Aug 2021</i>	<i>Variance</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>
OPERATING REVENUES										
01 Residential	2,883,516	2,915,611	-1.1%	2,950,710	-2.3%	22,591,186	22,756,161	-0.7%	22,916,396	-1.4%
02 Commercial	941,493	885,579	6.3%	891,423	5.6%	6,919,535	6,555,655	5.6%	6,567,309	5.4%
03 Industrial	380,444	365,654	4.0%	368,067	3.4%	2,687,872	2,555,522	5.2%	2,560,151	5.0%
04 Fire Protection and Other	364,255	381,600	-4.5%	348,150	4.6%	2,951,786	2,638,308	11.9%	2,823,544	4.5%
05 Wastewater	180,546	171,189	5.5%	180,439	0.1%	1,471,476	1,327,975	10.8%	1,441,951	2.0%
06 Revenue Offset - Tax Rate Change	0	0	N/A	0	N/A	0	(1,704)	-100.0%	0	N/A
07	4,750,254	4,719,633	0.6%	4,738,789	0.2%	36,621,855	35,831,917	2.2%	36,309,351	0.9%
OPERATING EXPENSES										
SOURCE OF SUPPLY										
08 Salaries and Wages - Operations	7,382	8,825	-16.4%	9,032	-18.3%	75,359	76,662	-1.7%	78,129	-3.5%
09 Salaries and Wages - Maintenance	21,291	12,383	71.9%	16,084	32.4%	176,263	161,597	9.1%	181,644	-3.0%
10 Purchased Power	48,056	54,394	-11.7%	57,127	-15.9%	421,882	467,460	-9.8%	447,069	-5.6%
11 Fuel	3,386	3,819	-11.3%	3,819	-11.3%	16,226	12,028	34.9%	12,028	34.9%
12 Misc. Expenses - Operations	5,707	3,993	42.9%	5,079	12.4%	58,369	82,940	-29.6%	59,731	-2.3%
13 Misc. Expenses - Maintenance	14,653	9,993	46.6%	10,174	44.0%	127,267	127,594	-0.3%	123,481	3.1%
14	100,475	93,407	7.6%	101,315	-0.8%	875,366	928,281	-5.7%	902,082	-3.0%
WATER TREATMENT										
15 Salaries and Wages - Operations	77,192	64,177	20.3%	65,534	17.8%	566,782	567,448	-0.1%	609,702	-7.0%
16 Salaries and Wages - Maintenance	19,846	18,654	6.4%	19,089	4.0%	118,203	99,379	18.9%	101,363	16.6%
17 Chemicals	89,093	73,371	21.4%	73,844	20.7%	413,575	411,053	0.6%	413,705	0.0%
18 Misc. Expenses - Operations	54,639	45,597	19.8%	50,492	8.2%	350,113	346,433	1.1%	393,995	-11.1%
19 Misc. Expenses - Maintenance	26,689	21,915	21.8%	22,310	19.6%	207,816	148,876	39.6%	148,428	40.0%
20	267,459	223,714	19.6%	231,269	15.6%	1,656,489	1,573,189	5.3%	1,667,193	-0.6%
TRANSMISSION AND DISTRIBUTION										
21 Salaries and Wages - Operations	120,196	113,614	5.8%	128,090	-6.2%	1,020,878	1,045,945	-2.4%	1,170,421	-12.8%
22 Salaries and Wages - Maintenance	74,266	60,861	22.0%	73,872	0.5%	598,874	534,932	12.0%	574,404	4.3%
23 Purchased Power	36,631	46,876	-21.9%	43,026	-14.9%	303,665	360,459	-15.8%	330,854	-8.2%
24 Misc. Expenses - Operations	33,528	25,869	29.6%	26,541	26.3%	275,690	258,187	6.8%	260,756	5.7%
25 Misc. Expenses - Maintenance	147,081	174,971	-15.9%	155,971	-5.7%	1,330,887	1,135,505	17.2%	1,193,942	11.5%
26	411,702	422,191	-2.5%	427,500	-3.7%	3,529,994	3,335,028	5.8%	3,530,377	0.0%

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Aug 2021</i>	<i>Aug 2020</i>	<i>Variance</i>	<i>Aug 2021</i>	<i>Variance</i>	<i>Aug 2021</i>	<i>Aug 2020</i>	<i>Variance</i>	<i>Aug 2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
WASTEWATER COLLECTION & TREATMENT											
27	Salaries and Wages - Operations	27,620	20,192	36.8%	21,135	30.7%	214,036	162,559	31.7%	191,918	11.5%
28	Salaries and Wages - Maintenance	1,696	1,247	36.0%	1,269	33.6%	13,142	5,914	122.2%	5,974	120.0%
29	Purchased Power	3,223	3,471	-7.1%	3,186	1.2%	34,158	28,494	19.9%	26,155	30.6%
30	Misc. Expenses - Operations	130,057	90,673	43.4%	95,116	36.7%	1,116,575	719,447	55.2%	789,677	41.4%
31	Misc. Expenses - Maintenance	26,176	27,791	-5.8%	3,405	668.8%	75,546	125,957	-40.0%	141,328	-46.5%
32		188,772	143,374	31.7%	124,111	52.1%	1,453,457	1,042,371	39.4%	1,155,052	25.8%
CUSTOMERS ACCOUNTS											
33	Salaries and Wages - Operations	77,162	70,482	9.5%	75,067	2.8%	622,520	643,392	-3.2%	675,737	-7.9%
34	Misc. Expenses - Operations	10,120	66,997	-84.9%	68,708	-85.3%	554,400	534,522	3.7%	587,039	-5.6%
35		87,282	137,479	-36.5%	143,775	-39.3%	1,176,920	1,177,914	-0.1%	1,262,776	-6.8%
ADMINISTRATIVE AND GENERAL											
36	Salaries and Wages - Operations	177,081	134,222	31.9%	159,467	11.0%	1,475,715	1,298,585	13.6%	1,523,200	-3.1%
37	Salaries and Wages - Maintenance	1,174	707	66.1%	719	63.3%	11,921	9,156	30.2%	9,220	29.3%
38	Pension and 401K	51,548	44,645	15.5%	50,740	1.6%	455,086	400,230	13.7%	450,022	1.1%
39	Health Insurance	118,948	126,788	-6.2%	124,736	-4.6%	773,329	601,739	28.5%	742,384	4.2%
40	Contractual Services	52,832	28,873	83.0%	34,646	52.5%	305,713	223,684	36.7%	259,462	17.8%
41	General Insurance	84,690	74,811	13.2%	81,359	4.1%	681,588	595,913	14.4%	650,872	4.7%
42	Rate Case Expense	8,663	8,663	0.0%	8,663	0.0%	69,304	69,304	0.0%	69,304	0.0%
43	Bad Debt Expense	33,750	35,833	-5.8%	33,750	0.0%	270,000	286,666	-5.8%	270,000	0.0%
44	Shareholder Expense	14,975	19,297	-22.4%	16,817	-11.0%	153,127	157,853	-3.0%	153,336	-0.1%
45	Misc. Expenses - Operations	106,413	87,178	22.1%	90,708	17.3%	851,559	765,844	11.2%	818,790	4.0%
46	Misc. Expenses - Maintenance	18,078	15,820	14.3%	16,702	8.2%	169,487	143,853	17.8%	144,642	17.2%
47	Admin and General Exp. Capitalized	(63,848)	(50,973)	25.3%	(52,427)	21.8%	(503,789)	(407,601)	23.6%	(419,234)	20.2%
48	Pension Service Costs	90,459	78,161	15.7%	78,161	15.7%	723,671	625,288	15.7%	625,288	15.7%
49		694,763	604,025	15.0%	644,041	7.9%	5,436,711	4,770,514	14.0%	5,297,286	2.6%
50	DEPRECIATION/AMORTIZATION	741,199	682,222	8.6%	734,933	0.9%	5,854,167	5,431,267	7.8%	5,798,145	1.0%
51	OTHER TAXES	92,398	79,990	15.5%	97,349	-5.1%	841,956	798,305	5.5%	866,365	-2.8%
52	TOTAL OPERATING EXPENSES	2,584,050	2,386,402	8.3%	2,504,293	3.2%	20,825,060	19,056,869	9.3%	20,479,276	1.7%
53	OPERATING INCOME	2,166,204	2,333,231	-7.2%	2,234,496	-3.1%	15,796,795	16,775,048	-5.8%	15,830,075	-0.2%

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Aug 2021</i>	<i>Aug 2020</i>	<i>Variance</i>	<i>Aug 2021</i>	<i>Variance</i>	<i>Aug 2021</i>	<i>Aug 2020</i>	<i>Variance</i>	<i>Aug 2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
INTEREST EXP & INCOME DEDUCTIONS											
54	Interest on Debt	411,852	384,056	7.2%	416,252	-1.1%	3,257,087	3,118,105	4.5%	3,229,197	0.9%
55	Interest Capitalized	(98,400)	(34,941)	181.6%	(38,543)	155.3%	(767,420)	(284,751)	169.5%	(464,668)	65.2%
56	Other Pension Costs	101,208	113,506	-10.8%	113,506	-10.8%	809,664	908,047	-10.8%	908,048	-10.8%
57	Supplemental Retirement Expense	24,865	22,505	10.5%	33,309	-25.4%	186,034	(281,345)	166.1%	290,473	-36.0%
58	Contributions	0	1,128	-100.0%	1,128	-100.0%	58,929	92,794	-36.5%	59,044	-0.2%
59	Other Income and Deductions	(11,897)	(12,174)	-2.3%	(10,518)	13.1%	(63,037)	(51,765)	21.8%	(36,756)	71.5%
60		427,628	474,080	-9.8%	515,134	-17.0%	3,481,257	3,501,085	-0.6%	3,985,338	-12.6%
61	INCOME BEFORE TAXES	1,738,576	1,859,151	-6.5%	1,719,362	1.1%	12,315,538	13,273,963	-7.2%	11,844,737	4.0%
62	FEDERAL AND STATE INCOME TAXES	190,709	444,904	-57.1%	411,443	-53.6%	957,582	2,072,649	-53.8%	1,895,086	-49.5%
63	NET INCOME	1,547,867	1,414,247	9.4%	1,307,919	18.3%	11,357,956	11,201,314	1.4%	9,949,651	14.2%
64	EARNINGS PER SHARE	0.118	0.108	9.3%	0.100	18.0%	0.869	0.859	1.2%	0.761	14.2%
65	DIVIDENDS PER SHARE	0.0625	0.0601	4.0%	0.0625	0.0%	0.4997	0.4805	4.0%	0.4997	0.0%
WASTEWATER											
66	OPERATING REVENUES	180,546	171,189	5.5%	180,439	0.1%	1,471,476	1,327,975	10.8%	1,441,951	2.0%
EXPENSES											
67	Salaries and Wages	29,316	21,439	36.7%	22,404	30.9%	227,178	168,473	34.8%	197,892	14.8%
68	Operations and Maintenance	159,456	121,935	30.8%	101,707	56.8%	1,226,279	873,898	40.3%	957,160	28.1%
69	General and Other	855	1,836	-53.4%	2,576	-66.8%	11,068	9,057	22.2%	13,607	-18.7%
70	Allocation from Water	50,647	38,386	31.9%	40,250	25.8%	377,064	316,681	19.1%	332,053	13.6%
71	Depreciation	19,368	14,158	36.8%	25,304	-23.5%	148,699	113,051	31.5%	165,986	-10.4%
72	Interest Capitalized	(2,943)	(5,255)	-44.0%	(12,367)	-76.2%	(138,592)	(39,852)	247.8%	(147,407)	-6.0%
73	Other Income and Deductions	930	986	-5.7%	931	-0.1%	9,985	8,233	21.3%	7,793	28.1%
74	Federal and State Income Taxes	(22,589)	(7,261)	-211.1%	(141)	-15920.6%	(119,609)	(45,600)	-162.3%	(32,691)	-265.9%
75		235,040	186,224	26.2%	180,664	30.1%	1,742,072	1,403,941	24.1%	1,494,393	16.6%
76	WASTEWATER NET INCOME	(54,494)	(15,035)	-262.4%	(225)	-24119.6%	(270,596)	(75,966)	-256.2%	(52,442)	-416.0%

THE YORK WATER COMPANY
SEPTEMBER 2021 STATEMENT OF INCOME UNAUDITED

PRELIMINARY

	Month			Year-to-Date				
	Actual	Change Over Same Month Last Year	Budget	Change Over Budget	Actual	Change Over Last Year	Budget	Change Over Year-to-Date Budget
	September 2021		Monthly Budget		Year-to-Date		Year-to-Date Budget	
Operating Revenues	\$4,763,183	3.0%	\$4,672,094	1.9%	\$41,385,038	2.3%	\$40,981,445	1.0%
Operating Expenses	2,620,258	6.2%	2,440,359	7.4%	23,445,318	8.9%	22,919,635	2.3%
Interest Expense and Income Deductions	398,910	-14.4%	507,831	-21.4%	3,880,167	-2.2%	4,493,169	-13.6%
Income Taxes	118,913	4039.0%	8,620	1279.5%	1,076,495	-48.1%	1,903,706	-43.5%
Net Income	\$1,625,102	-3.6%	\$1,715,284	-5.3%	\$12,983,058	0.7%	\$11,664,935	11.3%

EXPLANATION:

Operating Revenues

Monthly operating revenues were 3.0% higher than the same period last year due primarily to the Distribution System Improvement Charge, or DSIC. Year-to-date operating revenues were 2.3% higher than the same period last year due primarily to the DSIC, changes in consumption patterns, higher billing and revenue collection services, and wastewater revenues. Total per capita consumption for the month and year-to-date periods was 1.6% lower and 1.1% higher, respectively, than the same periods last year. Compared to budget, monthly and year-to-date actuals were 1.9% and 1.0% higher, respectively.

Operating Expenses

Operating expenses were 6.2% higher in September 2021 than September 2020 due primarily to higher expenses for wages, depreciation, outside services, and distribution system maintenance, which were partially offset by a lower provision for uncollectible accounts. Year-to-date operating expenses were 8.9% higher than last year due primarily to higher expenses for depreciation, wages, wastewater treatment, insurance, distribution system maintenance, outside services, and filter plant maintenance. The higher expenses were partially offset by lower expense for purchased power and a lower provision for uncollectible accounts. Compared to budget, monthly actuals were 7.4% higher due primarily to higher expenses for outside services and health insurance. Year-to-date actuals were 2.3% higher due primarily to higher expenses for wastewater treatment, distribution system maintenance, outside services, and health insurance, which were partially offset by lower than expected wages.

Interest Expense and
Other Income Deductions

Interest expense and other income deductions for the month were 14.4% lower than the same period last year due primarily to higher capitalized interest which was partially offset by higher interest expense. Year-to-date expenses were 2.2% lower than the same period last year due primarily to higher capitalized interest, higher earnings on life insurance policies, and lower contributions, which were partially offset by a prior year non-recurring gain on life insurance and higher interest expense. Compared to budget, monthly actuals were 21.4% lower due primarily to higher capitalized interest and higher earnings on life insurance policies. Year-to-date actuals were 13.6% lower due primarily to higher capitalized interest, lower retirement expense, and higher earnings on life insurance policies, which were partially offset by higher interest expense.

Income Taxes

Monthly income taxes were higher than prior year and budget due primarily to lower deductions for tax repair expenditures. Year-to-date income taxes were 48.1% and 43.5% lower than prior year and budget, respectively, due primarily to higher deductions for tax repair expenditures. The effective tax rate for the month and year-to-date periods ended September 2021 were 6.8% and 7.7%, respectively, compared to 0.2% and 13.9% for the same periods in 2020.

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>	
	<i>Sep-2021</i>	<i>Sep-2020</i>	<i>Variance</i>	<i>Sep-2021</i>	<i>Variance</i>	<i>Sep-2021</i>	<i>Sep-2020</i>	<i>Variance</i>	<i>Sep-2021</i>	<i>Variance</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>
OPERATING REVENUES										
01 Residential	2,895,344	2,867,252	1.0%	2,901,816	-0.2%	25,486,530	25,623,413	-0.5%	25,818,212	-1.3%
02 Commercial	934,865	902,216	3.6%	908,167	2.9%	7,854,400	7,457,871	5.3%	7,475,476	5.1%
03 Industrial	348,773	317,484	9.9%	319,580	9.1%	3,036,645	2,873,006	5.7%	2,879,731	5.4%
04 Fire Protection and Other	392,402	353,581	11.0%	355,292	10.4%	3,344,188	2,991,889	11.8%	3,178,836	5.2%
05 Wastewater	191,799	181,988	5.4%	187,239	2.4%	1,663,275	1,509,963	10.2%	1,629,190	2.1%
06 Revenue Offset - Tax Rate Change	0	0	N/A	0	N/A	0	(1,704)	-100.0%	0	N/A
07	4,763,183	4,622,521	3.0%	4,672,094	1.9%	41,385,038	40,454,438	2.3%	40,981,445	1.0%
OPERATING EXPENSES										
SOURCE OF SUPPLY										
08 Salaries and Wages - Operations	10,848	10,500	3.3%	10,746	0.9%	86,207	87,162	-1.1%	88,875	-3.0%
09 Salaries and Wages - Maintenance	24,416	19,828	23.1%	23,704	3.0%	200,679	181,425	10.6%	205,348	-2.3%
10 Purchased Power	56,456	47,464	18.9%	43,565	29.6%	478,338	514,924	-7.1%	490,634	-2.5%
11 Fuel	1,120	1,075	4.2%	1,075	4.2%	17,346	13,103	32.4%	13,103	32.4%
12 Misc. Expenses - Operations	4,210	4,882	-13.8%	7,470	-43.6%	62,579	87,822	-28.7%	67,201	-6.9%
13 Misc. Expenses - Maintenance	29,581	20,543	44.0%	20,916	41.4%	156,848	148,137	5.9%	144,397	8.6%
14	126,631	104,292	21.4%	107,476	17.8%	1,001,997	1,032,573	-3.0%	1,009,558	-0.7%
WATER TREATMENT										
15 Salaries and Wages - Operations	84,692	67,001	26.4%	70,932	19.4%	651,474	634,449	2.7%	680,634	-4.3%
16 Salaries and Wages - Maintenance	14,209	19,950	-28.8%	20,417	-30.4%	132,412	119,329	11.0%	121,780	8.7%
17 Chemicals	74,948	67,161	11.6%	67,593	10.9%	488,523	478,214	2.2%	481,298	1.5%
18 Misc. Expenses - Operations	54,994	42,069	30.7%	48,317	13.8%	405,107	388,502	4.3%	442,312	-8.4%
19 Misc. Expenses - Maintenance	25,370	32,204	-21.2%	31,078	-18.4%	233,186	181,080	28.8%	179,506	29.9%
20	254,213	228,385	11.3%	238,337	6.7%	1,910,702	1,801,574	6.1%	1,905,530	0.3%
TRANSMISSION AND DISTRIBUTION										
21 Salaries and Wages - Operations	136,525	121,679	12.2%	136,324	0.1%	1,157,403	1,167,624	-0.9%	1,306,745	-11.4%
22 Salaries and Wages - Maintenance	65,748	50,150	31.1%	58,478	12.4%	664,622	585,082	13.6%	632,882	5.0%
23 Purchased Power	36,556	42,063	-13.1%	38,608	-5.3%	340,221	402,522	-15.5%	369,462	-7.9%
24 Misc. Expenses - Operations	45,364	27,383	65.7%	29,607	53.2%	321,054	285,570	12.4%	290,363	10.6%
25 Misc. Expenses - Maintenance	191,039	160,931	18.7%	165,033	15.8%	1,521,926	1,296,436	17.4%	1,358,975	12.0%
26	475,232	402,206	18.2%	428,050	11.0%	4,005,226	3,737,234	7.2%	3,958,427	1.2%

The York Water Company
Income Statement

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Sep-2021</i>	<i>Sep-2020</i>	<i>Variance</i>	<i>Sep-2021</i>	<i>Variance</i>	<i>Sep-2021</i>	<i>Sep-2020</i>	<i>Variance</i>	<i>Sep-2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
WASTEWATER COLLECTION & TREATMENT											
27	Salaries and Wages - Operations	30,819	24,060	28.1%	25,183	22.4%	244,855	186,619	31.2%	217,101	12.8%
28	Salaries and Wages - Maintenance	1,513	735	105.9%	748	102.3%	14,655	6,649	120.4%	6,722	118.0%
29	Purchased Power	5,159	4,598	12.2%	4,220	22.3%	39,317	33,092	18.8%	30,375	29.4%
30	Misc. Expenses - Operations	122,022	105,846	15.3%	102,047	19.6%	1,238,597	825,293	50.1%	891,724	38.9%
31	Misc. Expenses - Maintenance	6,561	4,662	40.7%	6,280	4.5%	82,107	130,619	-37.1%	147,608	-44.4%
32		<u>166,074</u>	<u>139,901</u>	<u>18.7%</u>	<u>138,478</u>	<u>19.9%</u>	<u>1,619,531</u>	<u>1,182,272</u>	<u>37.0%</u>	<u>1,293,530</u>	<u>25.2%</u>
CUSTOMERS ACCOUNTS											
33	Salaries and Wages - Operations	76,815	79,332	-3.2%	84,891	-9.5%	699,335	722,724	-3.2%	760,628	-8.1%
34	Misc. Expenses - Operations	46,344	87,295	-46.9%	69,056	-32.9%	600,744	621,817	-3.4%	656,095	-8.4%
35		<u>123,159</u>	<u>166,627</u>	<u>-26.1%</u>	<u>153,947</u>	<u>-20.0%</u>	<u>1,300,079</u>	<u>1,344,541</u>	<u>-3.3%</u>	<u>1,416,723</u>	<u>-8.2%</u>
ADMINISTRATIVE AND GENERAL											
36	Salaries and Wages - Operations	189,085	153,624	23.1%	179,256	5.5%	1,664,800	1,452,209	14.6%	1,702,456	-2.2%
37	Salaries and Wages - Maintenance	1,208	1,670	-27.7%	1,699	-28.9%	13,129	10,826	21.3%	10,919	20.2%
38	Pension and 401K	48,958	45,642	7.3%	49,668	-1.4%	504,044	445,872	13.0%	499,690	0.9%
39	Health Insurance	33,629	15,423	118.0%	600	5504.8%	806,958	617,162	30.8%	742,984	8.6%
40	Contractual Services	86,308	44,545	93.8%	32,954	161.9%	392,021	268,229	46.2%	292,416	34.1%
41	General Insurance	81,856	74,533	9.8%	81,359	0.6%	763,444	670,446	13.9%	732,231	4.3%
42	Rate Case Expense	8,663	8,663	0.0%	8,663	0.0%	77,967	77,967	0.0%	77,967	0.0%
43	Bad Debt Expense	33,750	73,333	-54.0%	33,750	0.0%	303,750	359,999	-15.6%	303,750	0.0%
44	Shareholder Expense	18,489	17,488	5.7%	17,817	3.8%	171,616	175,341	-2.1%	171,153	0.3%
45	Misc. Expenses - Operations	71,564	162,872	-56.1%	94,118	-24.0%	923,123	928,716	-0.6%	912,908	1.1%
46	Misc. Expenses - Maintenance	20,370	20,409	-0.2%	17,634	15.5%	189,857	164,262	15.6%	162,276	17.0%
47	Admin and General Exp. Capitalized	(62,506)	(52,033)	20.1%	(53,520)	16.8%	(566,295)	(459,634)	23.2%	(472,754)	19.8%
48	Pension Service Costs	90,459	78,161	15.7%	78,161	15.7%	814,130	703,449	15.7%	703,449	15.7%
49		<u>621,833</u>	<u>644,330</u>	<u>-3.5%</u>	<u>542,159</u>	<u>14.7%</u>	<u>6,058,544</u>	<u>5,414,844</u>	<u>11.9%</u>	<u>5,839,445</u>	<u>3.8%</u>
50	DEPRECIATION/AMORTIZATION	741,199	682,221	8.6%	734,933	0.9%	6,595,366	6,113,488	7.9%	6,533,078	1.0%
51	OTHER TAXES	111,917	99,461	12.5%	96,979	15.4%	953,873	897,766	6.2%	963,344	-1.0%
52	TOTAL OPERATING EXPENSES	<u>2,620,258</u>	<u>2,467,423</u>	<u>6.2%</u>	<u>2,440,359</u>	<u>7.4%</u>	<u>23,445,318</u>	<u>21,524,292</u>	<u>8.9%</u>	<u>22,919,635</u>	<u>2.3%</u>
53	OPERATING INCOME	<u>2,142,925</u>	<u>2,155,098</u>	<u>-0.6%</u>	<u>2,231,735</u>	<u>-4.0%</u>	<u>17,939,720</u>	<u>18,930,146</u>	<u>-5.2%</u>	<u>18,061,810</u>	<u>-0.7%</u>

**The York Water Company
Income Statement**

		<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>	
		<i>Sep-2021</i>	<i>Sep-2020</i>	<i>Variance</i>	<i>Sep-2021</i>	<i>Variance</i>	<i>Sep-2021</i>	<i>Sep-2020</i>	<i>Variance</i>	<i>Sep-2021</i>	<i>Variance</i>
		<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>
INTEREST EXP & INCOME DEDUCTIONS											
54	Interest on Debt	415,860	385,378	7.9%	422,068	-1.5%	3,672,947	3,503,483	4.8%	3,651,265	0.6%
55	Interest Capitalized	(116,006)	(45,231)	156.5%	(66,721)	73.9%	(883,426)	(329,982)	167.7%	(531,389)	66.2%
56	Other Pension Costs	101,208	113,506	-10.8%	113,506	-10.8%	910,872	1,021,553	-10.8%	1,021,554	-10.8%
57	Supplemental Retirement Expense	12,750	21,228	-39.9%	45,309	-71.9%	198,784	(260,117)	176.4%	335,782	-40.8%
58	Contributions	100	500	-80.0%	500	-80.0%	59,029	93,294	-36.7%	59,544	-0.9%
59	Other Income and Deductions	<u>(15,002)</u>	<u>(9,367)</u>	<u>60.2%</u>	<u>(6,831)</u>	<u>119.6%</u>	<u>(78,039)</u>	<u>(61,132)</u>	<u>27.7%</u>	<u>(43,587)</u>	<u>79.0%</u>
60		398,910	466,014	-14.4%	507,831	-21.4%	3,880,167	3,967,099	-2.2%	4,493,169	-13.6%
61	INCOME BEFORE TAXES	1,744,015	1,689,084	3.3%	1,723,904	1.2%	14,059,553	14,963,047	-6.0%	13,568,641	3.6%
62	FEDERAL AND STATE INCOME TAXES	<u>118,913</u>	<u>2,873</u>	<u>4039.0%</u>	<u>8,620</u>	<u>1279.5%</u>	<u>1,076,495</u>	<u>2,075,522</u>	<u>-48.1%</u>	<u>1,903,706</u>	<u>-43.5%</u>
63	NET INCOME	<u>1,625,102</u>	<u>1,686,211</u>	<u>-3.6%</u>	<u>1,715,284</u>	<u>-5.3%</u>	<u>12,983,058</u>	<u>12,887,525</u>	<u>0.7%</u>	<u>11,664,935</u>	<u>11.3%</u>
64	EARNINGS PER SHARE	0.124	0.129	-3.9%	0.131	-5.3%	0.993	0.988	0.5%	0.892	11.3%
65	DIVIDENDS PER SHARE	0.0625	0.0601	4.0%	0.0625	0.0%	0.5622	0.5406	4.0%	0.5622	0.0%
WASTEWATER											
66	OPERATING REVENUES	191,799	181,988	5.4%	187,239	2.4%	1,663,275	1,509,963	10.2%	1,629,190	2.1%
EXPENSES											
67	Salaries and Wages	32,332	24,795	30.4%	25,931	24.7%	259,510	193,268	34.3%	223,823	15.9%
68	Operations and Maintenance	133,742	115,106	16.2%	112,547	18.8%	1,360,021	989,004	37.5%	1,069,707	27.1%
69	General and Other	6,894	1,978	248.5%	631	992.6%	17,962	11,035	62.8%	14,238	26.2%
70	Allocation from Water	38,118	50,386	-24.3%	52,832	-27.9%	415,182	367,067	13.1%	384,885	7.9%
71	Depreciation	19,368	14,158	36.8%	25,304	-23.5%	168,067	127,209	32.1%	191,290	-12.1%
72	Interest Capitalized	(3,190)	(7,256)	-56.0%	(14,367)	-77.8%	(141,782)	(47,108)	201.0%	(161,774)	-12.4%
73	Other Income and Deductions	931	986	-5.6%	930	0.1%	10,916	9,219	18.4%	8,723	25.1%
74	Federal and State Income Taxes	<u>(15,455)</u>	<u>(8,036)</u>	<u>-92.3%</u>	<u>(6,362)</u>	<u>-142.9%</u>	<u>(135,064)</u>	<u>(53,636)</u>	<u>-151.8%</u>	<u>(39,053)</u>	<u>-245.8%</u>
75		212,740	192,117	10.7%	197,446	7.7%	1,954,812	1,596,058	22.5%	1,691,839	15.5%
76	WASTEWATER NET INCOME	<u>(20,941)</u>	<u>(10,129)</u>	<u>-106.7%</u>	<u>(10,207)</u>	<u>-105.2%</u>	<u>(291,537)</u>	<u>(86,095)</u>	<u>-238.6%</u>	<u>(62,649)</u>	<u>-365.3%</u>

THE YORK WATER COMPANY
OCTOBER 2021 STATEMENT OF INCOME UNAUDITED

	Month				Year-to-Date			
	Actual		Budget		Actual		Budget	
	October 2021	Change Over Same Month Last Year	Monthly Budget	Change Over Budget	Year-to-Date	Change Over Last Year	Year-to-Date Budget	Change Over Year-to-Date Budget
Operating Revenues	\$4,681,571	0.4%	\$4,603,539	1.7%	\$46,066,609	2.1%	\$45,584,984	1.1%
Operating Expenses	2,668,087	6.6%	2,660,945	0.3%	26,113,405	8.7%	25,580,580	2.1%
Interest Expense and Income Deductions	394,681	-27.3%	482,893	-18.3%	4,274,848	-5.2%	4,976,062	-14.1%
Income Taxes	(48,164)	-157.3%	139,693	-134.5%	1,028,331	-52.4%	2,043,399	-49.7%
Net Income	\$1,666,967	8.7%	\$1,320,008	26.3%	\$14,650,025	1.6%	\$12,984,943	12.8%

EXPLANATION:

Operating Revenues

Monthly operating revenues were 0.4% higher than the same period last year due primarily to the Distribution System Improvement Charge, or DSIC, which was partially offset by changes in consumption patterns. Year-to-date operating revenues were 2.1% higher than the same period last year due primarily to the DSIC, higher billing and revenue collection services, wastewater revenues, and changes in consumption patterns. Total per capita consumption for the month and year-to-date periods was 0.7% and 1.1% higher, respectively, than the same periods last year. Compared to budget, monthly and year-to-date actuals were 1.7% and 1.1% higher, respectively.

Operating Expenses

Operating expenses were 6.6% higher in October 2021 than October 2020 due primarily to higher expenses for depreciation, wastewater treatment, and outside services, which were partially offset by lower distribution system maintenance. Year-to-date operating expenses were 8.7% higher than last year due primarily to higher expenses for depreciation, wastewater treatment, wages, insurance, outside services, and distribution system and filter plant maintenance. The higher expenses were partially offset by lower expense for purchased power and a lower provision for uncollectible accounts. Compared to budget, monthly actuals were 0.3% higher due primarily to higher expenses for wastewater treatment and outside services. The higher expenses were partially offset by lower than expected wages and distribution system maintenance. Year-to-date actuals were 2.1% higher due primarily to higher expenses for wastewater treatment, outside services, distribution system maintenance, and health insurance, which were partially offset by lower than expected wages.

Interest Expense and
Other Income Deductions

Interest expense and other income deductions for the month were 27.3% lower than the same period last year due primarily to lower retirement expense from changes in the discount rate and higher capitalized interest, which were partially offset by higher interest expense. Year-to-date expenses were 5.2% lower than the same period last year due primarily to higher capitalized interest, lower retirement expense, higher earnings on life insurance policies, and lower contributions, which were partially offset by a prior year non-recurring gain on life insurance and higher interest expense. Compared to budget, monthly actuals were 18.3% lower due primarily to higher capitalized interest and lower retirement expense. Year-to-date actuals were 14.1% lower due primarily to higher capitalized interest, lower retirement expense, and higher earnings on life insurance policies.

Income Taxes

Monthly and year-to-date income taxes were 157.3% and 52.4% lower, respectively, than prior year due primarily to higher deductions for tax repair expenditures. Compared to budget, monthly and year-to-date income taxes were 134.5% and 49.7% lower, respectively. The effective tax rate for the month and year-to-date periods ended October 2021 were -3.0% and 6.6%, respectively, compared to 5.2% and 13.0% for the same periods in 2020.

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>	
	<i>Oct-2021</i>	<i>Oct-2020</i>	<i>Variance</i>	<i>Oct-2021</i>	<i>Variance</i>	<i>Oct-2021</i>	<i>Oct-2020</i>	<i>Variance</i>	<i>Oct-2021</i>	<i>Variance</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>
OPERATING REVENUES										
01 Residential	2,852,092	2,873,743	-0.8%	2,817,334	1.2%	28,338,622	28,497,156	-0.6%	28,635,546	-1.0%
02 Commercial	913,452	892,751	2.3%	904,407	1.0%	8,767,852	8,350,622	5.0%	8,379,883	4.6%
03 Industrial	359,224	336,828	6.6%	349,997	2.6%	3,395,869	3,209,834	5.8%	3,229,728	5.1%
04 Fire Protection and Other	373,191	376,121	-0.8%	351,948	6.0%	3,717,379	3,368,010	10.4%	3,530,784	5.3%
05 Wastewater	183,612	182,382	0.7%	179,853	2.1%	1,846,887	1,692,345	9.1%	1,809,043	2.1%
06 Revenue Offset - Tax Rate Change	0	0	N/A	0	N/A	0	(1,704)	-100.0%	0	N/A
07	4,681,571	4,661,825	0.4%	4,603,539	1.7%	46,066,609	45,116,263	2.1%	45,584,984	1.1%
OPERATING EXPENSES										
SOURCE OF SUPPLY										
08 Salaries and Wages - Operations	10,214	9,721	5.1%	10,732	-4.8%	96,421	96,883	-0.5%	99,607	-3.2%
09 Salaries and Wages - Maintenance	22,233	23,019	-3.4%	21,906	1.5%	222,912	204,444	9.0%	227,254	-1.9%
10 Purchased Power	60,859	67,208	-9.4%	57,071	6.6%	539,197	582,132	-7.4%	547,705	-1.6%
11 Fuel	1,595	1,764	-9.6%	849	87.9%	18,941	14,867	27.4%	13,952	35.8%
12 Misc. Expenses - Operations	5,922	8,338	-29.0%	5,051	17.2%	68,501	96,160	-28.8%	72,252	-5.2%
13 Misc. Expenses - Maintenance	24,865	11,638	113.7%	21,763	14.3%	181,713	159,775	13.7%	166,160	9.4%
14	125,688	121,688	3.3%	117,372	7.1%	1,127,685	1,154,261	-2.3%	1,126,930	0.1%
WATER TREATMENT										
15 Salaries and Wages - Operations	73,588	69,732	5.5%	82,390	-10.7%	725,062	704,181	3.0%	763,024	-5.0%
16 Salaries and Wages - Maintenance	21,246	17,754	19.7%	17,445	21.8%	153,658	137,083	12.1%	139,225	10.4%
17 Chemicals	80,480	65,693	22.5%	72,692	10.7%	569,003	543,907	4.6%	553,990	2.7%
18 Misc. Expenses - Operations	27,110	36,625	-26.0%	36,459	-25.6%	432,217	425,127	1.7%	478,771	-9.7%
19 Misc. Expenses - Maintenance	25,238	24,207	4.3%	41,851	-39.7%	258,424	205,287	25.9%	221,357	16.7%
20	227,662	214,011	6.4%	250,837	-9.2%	2,138,364	2,015,585	6.1%	2,156,367	-0.8%
TRANSMISSION AND DISTRIBUTION										
21 Salaries and Wages - Operations	129,028	138,544	-6.9%	153,658	-16.0%	1,286,431	1,306,168	-1.5%	1,460,403	-11.9%
22 Salaries and Wages - Maintenance	60,387	77,919	-22.5%	73,998	-18.4%	725,009	663,001	9.4%	706,880	2.6%
23 Purchased Power	41,628	45,205	-7.9%	44,393	-6.2%	381,849	447,727	-14.7%	413,855	-7.7%
24 Misc. Expenses - Operations	31,541	31,399	0.5%	32,016	-1.5%	352,595	316,969	11.2%	322,379	9.4%
25 Misc. Expenses - Maintenance	106,706	160,037	-33.3%	152,131	-29.9%	1,628,632	1,456,473	11.8%	1,511,106	7.8%
26	369,290	453,104	-18.5%	456,196	-19.1%	4,374,516	4,190,338	4.4%	4,414,623	-0.9%

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Oct-2021</i>	<i>Oct-2020</i>	<i>Variance</i>	<i>Oct-2021</i>	<i>Variance</i>	<i>Oct-2021</i>	<i>Oct-2020</i>	<i>Variance</i>	<i>Oct-2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
WASTEWATER COLLECTION & TREATMENT											
27	Salaries and Wages - Operations	29,955	24,641	21.6%	25,726	16.4%	274,810	211,260	30.1%	242,827	13.2%
28	Salaries and Wages - Maintenance	1,868	1,122	66.5%	270	591.9%	16,523	7,771	112.6%	6,992	136.3%
29	Purchased Power	4,061	4,412	-8.0%	3,046	33.3%	43,378	37,504	15.7%	33,421	29.8%
30	Misc. Expenses - Operations	140,320	93,289	50.4%	96,973	44.7%	1,378,917	918,582	50.1%	988,697	39.5%
31	Misc. Expenses - Maintenance	12,440	8,834	40.8%	6,394	94.6%	94,547	139,453	-32.2%	154,002	-38.6%
32		<u>188,644</u>	<u>132,298</u>	<u>42.6%</u>	<u>132,409</u>	<u>42.5%</u>	<u>1,808,175</u>	<u>1,314,570</u>	<u>37.5%</u>	<u>1,425,939</u>	<u>26.8%</u>
CUSTOMERS ACCOUNTS											
33	Salaries and Wages - Operations	82,555	81,183	1.7%	87,981	-6.2%	781,890	803,907	-2.7%	848,609	-7.9%
34	Misc. Expenses - Operations	80,822	75,040	7.7%	68,789	17.5%	681,566	696,857	-2.2%	724,884	-6.0%
35		<u>163,377</u>	<u>156,223</u>	<u>4.6%</u>	<u>156,770</u>	<u>4.2%</u>	<u>1,463,456</u>	<u>1,500,764</u>	<u>-2.5%</u>	<u>1,573,493</u>	<u>-7.0%</u>
ADMINISTRATIVE AND GENERAL											
36	Salaries and Wages - Operations	196,593	168,527	16.7%	232,908	-15.6%	1,861,393	1,620,736	14.8%	1,935,364	-3.8%
37	Salaries and Wages - Maintenance	901	2,272	-60.3%	615	46.5%	14,030	13,098	7.1%	11,534	21.6%
38	Pension and 401K	47,161	43,051	9.5%	46,969	0.4%	551,205	488,923	12.7%	546,659	0.8%
39	Health Insurance	121,235	118,974	1.9%	124,736	-2.8%	928,193	736,136	26.1%	867,720	7.0%
40	Contractual Services	69,049	20,866	230.9%	30,521	126.2%	461,070	289,095	59.5%	322,937	42.8%
41	General Insurance	84,831	74,753	13.5%	81,359	4.3%	848,275	745,199	13.8%	813,590	4.3%
42	Rate Case Expense	8,663	8,663	0.0%	8,663	0.0%	86,630	86,630	0.0%	86,630	0.0%
43	Bad Debt Expense	33,750	44,167	-23.6%	33,750	0.0%	337,500	404,166	-16.5%	337,500	0.0%
44	Shareholder Expense	20,875	17,870	16.8%	20,417	2.2%	192,491	193,211	-0.4%	191,570	0.5%
45	Misc. Expenses - Operations	94,470	94,363	0.1%	79,527	18.8%	1,017,593	1,023,079	-0.5%	992,435	2.5%
46	Misc. Expenses - Maintenance	36,901	20,282	81.9%	20,390	81.0%	226,758	184,544	22.9%	182,666	24.1%
47	Admin and General Exp. Capitalized	(65,765)	(52,688)	24.8%	(52,025)	26.4%	(632,060)	(512,322)	23.4%	(524,779)	20.4%
48	Pension Service Costs	90,459	78,161	15.7%	78,161	15.7%	904,589	781,610	15.7%	781,610	15.7%
49		<u>739,123</u>	<u>639,261</u>	<u>15.6%</u>	<u>705,991</u>	<u>4.7%</u>	<u>6,797,667</u>	<u>6,054,105</u>	<u>12.3%</u>	<u>6,545,436</u>	<u>3.9%</u>
50	DEPRECIATION/AMORTIZATION	754,502	687,811	9.7%	738,439	2.2%	7,349,868	6,801,299	8.1%	7,271,517	1.1%
51	OTHER TAXES	99,801	97,476	2.4%	102,931	-3.0%	1,053,674	995,242	5.9%	1,066,275	-1.2%
52	TOTAL OPERATING EXPENSES	<u>2,668,087</u>	<u>2,501,872</u>	<u>6.6%</u>	<u>2,660,945</u>	<u>0.3%</u>	<u>26,113,405</u>	<u>24,026,164</u>	<u>8.7%</u>	<u>25,580,580</u>	<u>2.1%</u>
53	OPERATING INCOME	<u>2,013,484</u>	<u>2,159,953</u>	<u>-6.8%</u>	<u>1,942,594</u>	<u>3.6%</u>	<u>19,953,204</u>	<u>21,090,099</u>	<u>-5.4%</u>	<u>20,004,404</u>	<u>-0.3%</u>

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Oct-2021</i>	<i>Oct-2020</i>	<i>Variance</i>	<i>Oct-2021</i>	<i>Variance</i>	<i>Oct-2021</i>	<i>Oct-2020</i>	<i>Variance</i>	<i>Oct-2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
INTEREST EXP & INCOME DEDUCTIONS											
54	Interest on Debt	415,805	397,333	4.6%	424,891	-2.1%	4,088,752	3,900,816	4.8%	4,076,156	0.3%
55	Interest Capitalized	(125,212)	(58,465)	114.2%	(88,018)	42.3%	(1,008,638)	(388,447)	159.7%	(619,407)	62.8%
56	Other Pension Costs	101,208	113,505	-10.8%	113,506	-10.8%	1,012,080	1,135,058	-10.8%	1,135,060	-10.8%
57	Supplemental Retirement Expense	3,419	93,576	-96.3%	33,309	-89.7%	202,203	(166,541)	221.4%	369,091	-45.2%
58	Contributions	870	250	248.0%	1,500	-42.0%	59,899	93,544	-36.0%	61,044	-1.9%
59	Other Income and Deductions	<u>(1,409)</u>	<u>(3,301)</u>	<u>-57.3%</u>	<u>(2,295)</u>	<u>-38.6%</u>	<u>(79,448)</u>	<u>(64,433)</u>	<u>23.3%</u>	<u>(45,882)</u>	<u>73.2%</u>
60		394,681	542,898	-27.3%	482,893	-18.3%	4,274,848	4,509,997	-5.2%	4,976,062	-14.1%
61	INCOME BEFORE TAXES	1,618,803	1,617,055	0.1%	1,459,701	10.9%	15,678,356	16,580,102	-5.4%	15,028,342	4.3%
62	FEDERAL AND STATE INCOME TAXES	<u>(48,164)</u>	<u>84,020</u>	<u>-157.3%</u>	<u>139,693</u>	<u>-134.5%</u>	<u>1,028,331</u>	<u>2,159,542</u>	<u>-52.4%</u>	<u>2,043,399</u>	<u>-49.7%</u>
63	NET INCOME	<u>1,666,967</u>	<u>1,533,035</u>	<u>8.7%</u>	<u>1,320,008</u>	<u>26.3%</u>	<u>14,650,025</u>	<u>14,420,560</u>	<u>1.6%</u>	<u>12,984,943</u>	<u>12.8%</u>
64	EARNINGS PER SHARE	0.127	0.117	8.5%	0.101	25.7%	1.120	1.105	1.4%	0.993	12.8%
65	DIVIDENDS PER SHARE	0.0624	0.0600	4.0%	0.0650	-4.0%	0.6246	0.6006	4.0%	0.6272	-0.4%
WASTEWATER											
66	OPERATING REVENUES	183,612	182,382	0.7%	179,853	2.1%	1,846,887	1,692,345	9.1%	1,809,043	2.1%
EXPENSES											
67	Salaries and Wages	31,822	25,763	23.5%	25,996	22.4%	291,332	219,031	33.0%	249,819	16.6%
68	Operations and Maintenance	156,821	106,535	47.2%	106,413	47.4%	1,516,842	1,095,539	38.5%	1,176,120	29.0%
69	General and Other	3,590	1,851	93.9%	2,345	53.1%	21,552	12,886	67.3%	16,583	30.0%
70	Allocation from Water	49,451	41,190	20.1%	40,311	22.7%	464,633	408,257	13.8%	425,196	9.3%
71	Depreciation	26,714	16,419	62.7%	25,304	5.6%	194,781	143,628	35.6%	216,594	-10.1%
72	Interest Capitalized	(3,624)	(7,366)	-50.8%	(9,489)	-61.8%	(145,406)	(54,474)	166.9%	(171,263)	-15.1%
73	Other Income and Deductions	2,202	986	123.3%	931	136.5%	13,118	10,205	28.5%	9,654	35.9%
74	Federal and State Income Taxes	<u>(23,824)</u>	<u>(1,461)</u>	<u>-1530.7%</u>	<u>(4,592)</u>	<u>-418.8%</u>	<u>(158,888)</u>	<u>(55,097)</u>	<u>-188.4%</u>	<u>(43,645)</u>	<u>-264.0%</u>
75		243,152	183,917	32.2%	187,219	29.9%	2,197,964	1,779,975	23.5%	1,879,058	17.0%
76	WASTEWATER NET INCOME	<u>(59,540)</u>	<u>(1,535)</u>	<u>-3778.8%</u>	<u>(7,366)</u>	<u>-708.3%</u>	<u>(351,077)</u>	<u>(87,630)</u>	<u>-300.6%</u>	<u>(70,015)</u>	<u>-401.4%</u>

THE YORK WATER COMPANY
NOVEMBER 2021 STATEMENT OF INCOME UNAUDITED

	Month				Year-to-Date			
	Actual		Budget		Actual		Budget	
	November 2021	Change Over Same Month Last Year	Monthly Budget	Change Over Budget	Year-to-Date	Change Over Last Year	Year-to-Date Budget	Change Over Year-to-Date Budget
Operating Revenues	\$4,509,002	4.4%	\$4,295,730	5.0%	\$50,575,611	2.3%	\$49,880,714	1.4%
Operating Expenses	2,777,981	8.3%	2,587,751	7.4%	28,891,386	8.6%	28,168,331	2.6%
Interest Expense and Income Deductions	411,178	-22.3%	525,701	-21.8%	4,686,026	-7.0%	5,501,763	-14.8%
Income Taxes	14,433	-92.1%	239,648	-94.0%	1,042,764	-55.5%	2,283,047	-54.3%
Net Income	\$1,305,410	25.5%	\$942,630	38.5%	\$15,955,435	3.2%	\$13,927,573	14.6%

EXPLANATION:

Operating Revenues

Monthly operating revenues were 4.4% higher than the same period last year due primarily to the Distribution System Improvement Charge, or DSIC, and changes in consumption patterns. Year-to-date operating revenues were 2.3% higher than the same period last year due primarily to the DSIC, higher billing and revenue collection services, changes in consumption patterns, and wastewater revenues. Total per capita consumption for the month and year-to-date periods was 0.4% and 1.0% higher, respectively, than the same periods last year. Compared to budget, monthly and year-to-date actuals were 5.0% and 1.4% higher, respectively.

Operating Expenses

Operating expenses were 8.3% higher in November 2021 than November 2020 due primarily to higher expenses for depreciation, wages, and wastewater treatment. Year-to-date operating expenses were 8.6% higher than last year due primarily to higher expenses for depreciation, wastewater treatment, wages, insurance, outside services, and distribution system and filter plant maintenance. The higher expenses were partially offset by lower expense for purchased power and a lower provision for uncollectible accounts. Compared to budget, monthly actuals were 7.4% higher due primarily to higher expenses for distribution system maintenance and wastewater treatment. Year-to-date actuals were 2.6% higher due primarily to higher expenses for wastewater treatment, distribution system maintenance, outside services, and health insurance, which were partially offset by lower than expected wages.

Interest Expense and
Other Income Deductions

Interest expense and other income deductions for the month were 22.3% lower than the same period last year due primarily to lower retirement expense from changes in the discount rate and higher capitalized interest, which were partially offset by higher interest expense. Year-to-date expenses were 7.0% lower than the same period last year due primarily to higher capitalized interest, lower retirement expense, higher earnings on life insurance policies, and lower contributions, which were partially offset by a prior year non-recurring gain on life insurance and higher interest expense. Compared to budget, monthly actuals were 14.8% lower due primarily to higher capitalized interest and lower retirement expense. Year-to-date actuals were 14.8% lower due primarily to higher capitalized interest, lower retirement expense, and higher earnings on life insurance policies.

Income Taxes

Monthly and year-to-date income taxes were 92.1% and 55.5% lower, respectively, than prior year due primarily to higher deductions for tax repair expenditures. Compared to budget, monthly and year-to-date income taxes were 94.0% and 54.3% lower, respectively. The effective tax rate for the month and year-to-date periods ended November 2021 were 1.1% and 6.1%, respectively, compared to 14.9% and 13.2% for the same periods in 2020.

**The York Water Company
Income Statement**

		<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>	
		<i>Nov-2021</i>	<i>Nov-2020</i>	<i>Variance</i>	<i>Nov-2021</i>	<i>Variance</i>	<i>Nov-2021</i>	<i>Nov-2020</i>	<i>Variance</i>	<i>Nov-2021</i>	<i>Variance</i>
		<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>
OPERATING REVENUES											
01	Residential	2,743,198	2,675,541	2.5%	2,606,717	5.2%	31,081,820	31,172,697	-0.3%	31,242,263	-0.5%
02	Commercial	862,573	795,046	8.5%	830,505	3.9%	9,630,425	9,145,668	5.3%	9,210,388	4.6%
03	Industrial	360,176	322,709	11.6%	327,756	9.9%	3,756,045	3,532,543	6.3%	3,557,484	5.6%
04	Fire Protection and Other	353,445	344,926	2.5%	352,336	0.3%	4,070,824	3,712,936	9.6%	3,883,120	4.8%
05	Wastewater	189,610	179,114	5.9%	178,416	6.3%	2,036,497	1,871,459	8.8%	1,987,459	2.5%
06	Revenue Offset - Tax Rate Change	0	0	N/A	0	N/A	0	(1,704)	-100.0%	0	N/A
07		4,509,002	4,317,336	4.4%	4,295,730	5.0%	50,575,611	49,433,599	2.3%	49,880,714	1.4%
OPERATING EXPENSES											
SOURCE OF SUPPLY											
08	Salaries and Wages - Operations	16,722	14,481	15.5%	12,896	29.7%	113,143	111,364	1.6%	112,503	0.6%
09	Salaries and Wages - Maintenance	20,005	17,154	16.6%	20,146	-0.7%	242,917	221,598	9.6%	247,400	-1.8%
10	Purchased Power	57,517	50,543	13.8%	52,642	9.3%	596,714	632,675	-5.7%	600,347	-0.6%
11	Fuel	1,448	2,678	-45.9%	1,227	18.0%	20,389	17,545	16.2%	15,179	34.3%
12	Misc. Expenses - Operations	44,996	6,724	569.2%	8,876	406.9%	113,497	102,884	10.3%	81,128	39.9%
13	Misc. Expenses - Maintenance	9,818	15,779	-37.8%	18,795	-47.8%	191,531	175,554	9.1%	184,955	3.6%
14		150,506	107,359	40.2%	114,582	31.4%	1,278,191	1,261,620	1.3%	1,241,512	3.0%
WATER TREATMENT											
15	Salaries and Wages - Operations	77,370	74,060	4.5%	83,637	-7.5%	802,432	778,241	3.1%	846,661	-5.2%
16	Salaries and Wages - Maintenance	16,459	17,093	-3.7%	15,414	6.8%	170,117	154,176	10.3%	154,639	10.0%
17	Chemicals	55,896	48,562	15.1%	47,566	17.5%	624,899	592,469	5.5%	601,556	3.9%
18	Misc. Expenses - Operations	51,435	52,843	-2.7%	48,019	7.1%	483,652	477,970	1.2%	526,790	-8.2%
19	Misc. Expenses - Maintenance	27,850	27,653	0.7%	14,703	89.4%	286,274	232,940	22.9%	236,060	21.3%
20		229,010	220,211	4.0%	209,339	9.4%	2,367,374	2,235,796	5.9%	2,365,706	0.1%
TRANSMISSION AND DISTRIBUTION											
21	Salaries and Wages - Operations	146,421	130,989	11.8%	152,956	-4.3%	1,432,852	1,437,157	-0.3%	1,613,359	-11.2%
22	Salaries and Wages - Maintenance	66,214	61,987	6.8%	62,484	6.0%	791,223	724,988	9.1%	769,364	2.8%
23	Purchased Power	37,707	45,348	-16.8%	39,790	-5.2%	419,556	493,075	-14.9%	453,645	-7.5%
24	Misc. Expenses - Operations	30,081	29,544	1.8%	38,924	-22.7%	382,676	346,513	10.4%	361,303	5.9%
25	Misc. Expenses - Maintenance	208,824	245,665	-15.0%	134,692	55.0%	1,837,456	1,702,138	7.9%	1,645,798	11.6%
26		489,247	513,533	-4.7%	428,846	14.1%	4,863,763	4,703,871	3.4%	4,843,469	0.4%

**The York Water Company
Income Statement**

		<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>	
		<i>Nov-2021</i>	<i>Nov-2020</i>	<i>Variance</i>	<i>Nov-2021</i>	<i>Variance</i>	<i>Nov-2021</i>	<i>Nov-2020</i>	<i>Variance</i>	<i>Nov-2021</i>	<i>Variance</i>
		<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>
WASTEWATER COLLECTION & TREATMENT											
27	Salaries and Wages - Operations	32,160	21,659	48.5%	25,184	27.7%	306,970	232,919	31.8%	268,011	14.5%
28	Salaries and Wages - Maintenance	758	779	-2.7%	713	6.3%	17,281	8,550	102.1%	7,705	124.3%
29	Purchased Power	4,450	3,073	44.8%	3,127	42.3%	47,828	40,577	17.9%	36,548	30.9%
30	Misc. Expenses - Operations	131,665	103,133	27.7%	96,415	36.6%	1,510,582	1,021,715	47.8%	1,085,112	39.2%
31	Misc. Expenses - Maintenance	27,419	2,080	1218.2%	4,569	500.1%	121,966	141,533	-13.8%	158,571	-23.1%
32		<u>196,452</u>	<u>130,724</u>	<u>50.3%</u>	<u>130,008</u>	<u>51.1%</u>	<u>2,004,627</u>	<u>1,445,294</u>	<u>38.7%</u>	<u>1,555,947</u>	<u>28.8%</u>
CUSTOMERS ACCOUNTS											
33	Salaries and Wages - Operations	78,426	78,704	-0.4%	84,460	-7.1%	860,316	882,611	-2.5%	933,069	-7.8%
34	Misc. Expenses - Operations	76,229	80,372	-5.2%	66,534	14.6%	757,795	777,229	-2.5%	791,418	-4.2%
35		<u>154,655</u>	<u>159,076</u>	<u>-2.8%</u>	<u>150,994</u>	<u>2.4%</u>	<u>1,618,111</u>	<u>1,659,840</u>	<u>-2.5%</u>	<u>1,724,487</u>	<u>-6.2%</u>
ADMINISTRATIVE AND GENERAL											
36	Salaries and Wages - Operations	198,414	175,210	13.2%	224,867	-11.8%	2,059,807	1,795,946	14.7%	2,160,231	-4.6%
37	Salaries and Wages - Maintenance	3,182	1,327	139.8%	1,121	183.9%	17,212	14,425	19.3%	12,655	36.0%
38	Pension and 401K	46,909	41,173	13.9%	44,383	5.7%	598,114	530,096	12.8%	591,042	1.2%
39	Health Insurance	120,864	124,759	-3.1%	124,736	-3.1%	1,049,057	860,895	21.9%	992,456	5.7%
40	Contractual Services	27,558	22,677	21.5%	28,990	-4.9%	488,628	311,772	56.7%	351,927	38.8%
41	General Insurance	85,162	74,584	14.2%	81,359	4.7%	933,437	819,783	13.9%	894,949	4.3%
42	Rate Case Expense	8,663	8,663	0.0%	8,663	0.0%	95,293	95,293	0.0%	95,293	0.0%
43	Bad Debt Expense	33,750	44,167	-23.6%	33,750	0.0%	371,250	448,333	-17.2%	371,250	0.0%
44	Shareholder Expense	17,847	20,157	-11.5%	16,817	6.1%	210,338	213,368	-1.4%	208,387	0.9%
45	Misc. Expenses - Operations	109,982	77,580	41.8%	108,172	1.7%	1,127,575	1,100,659	2.4%	1,100,607	2.5%
46	Misc. Expenses - Maintenance	20,654	33,833	-39.0%	16,439	25.6%	247,412	218,377	13.3%	199,105	24.3%
47	Admin and General Exp. Capitalized	(62,406)	(51,052)	22.2%	(52,268)	19.4%	(694,466)	(563,374)	23.3%	(577,047)	20.3%
48	Pension Service Costs	90,459	78,161	15.7%	78,161	15.7%	995,048	859,771	15.7%	859,771	15.7%
49		<u>701,038</u>	<u>651,239</u>	<u>7.6%</u>	<u>715,190</u>	<u>-2.0%</u>	<u>7,498,705</u>	<u>6,705,344</u>	<u>11.8%</u>	<u>7,260,626</u>	<u>3.3%</u>
50	DEPRECIATION/AMORTIZATION	754,502	687,811	9.7%	738,439	2.2%	8,104,370	7,489,110	8.2%	8,009,956	1.2%
51	OTHER TAXES	102,571	95,695	7.2%	100,353	2.2%	1,156,245	1,090,937	6.0%	1,166,628	-0.9%
52	TOTAL OPERATING EXPENSES	<u>2,777,981</u>	<u>2,565,648</u>	<u>8.3%</u>	<u>2,587,751</u>	<u>7.4%</u>	<u>28,891,386</u>	<u>26,591,812</u>	<u>8.6%</u>	<u>28,168,331</u>	<u>2.6%</u>
53	OPERATING INCOME	<u>1,731,021</u>	<u>1,751,688</u>	<u>-1.2%</u>	<u>1,707,979</u>	<u>1.3%</u>	<u>21,684,225</u>	<u>22,841,787</u>	<u>-5.1%</u>	<u>21,712,383</u>	<u>-0.1%</u>

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Nov-2021</i>	<i>Nov-2020</i>	<i>Variance</i>	<i>Nov-2021</i>	<i>Variance</i>	<i>Nov-2021</i>	<i>Nov-2020</i>	<i>Variance</i>	<i>Nov-2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
INTEREST EXP & INCOME DEDUCTIONS											
54	Interest on Debt	414,922	396,164	4.7%	427,713	-3.0%	4,503,674	4,296,980	4.8%	4,503,869	0.0%
55	Interest Capitalized	(100,854)	(67,125)	50.2%	(43,367)	132.6%	(1,109,492)	(455,572)	143.5%	(662,774)	67.4%
56	Other Pension Costs	101,208	113,506	-10.8%	113,506	-10.8%	1,113,288	1,248,564	-10.8%	1,248,566	-10.8%
57	Supplemental Retirement Expense	3,593	93,358	-96.2%	33,309	-89.2%	205,796	(73,183)	381.2%	402,400	-48.9%
58	Contributions	0	4,807	-100.0%	500	-100.0%	59,899	98,351	-39.1%	61,544	-2.7%
59	Other Income and Deductions	<u>(7,691)</u>	<u>(11,700)</u>	<u>-34.3%</u>	<u>(5,960)</u>	<u>29.0%</u>	<u>(87,139)</u>	<u>(76,133)</u>	<u>14.5%</u>	<u>(51,842)</u>	<u>68.1%</u>
60		411,178	529,010	-22.3%	525,701	-21.8%	4,686,026	5,039,007	-7.0%	5,501,763	-14.8%
61	INCOME BEFORE TAXES	1,319,843	1,222,678	7.9%	1,182,278	11.6%	16,998,199	17,802,780	-4.5%	16,210,620	4.9%
62	FEDERAL AND STATE INCOME TAXES	<u>14,433</u>	<u>182,236</u>	<u>-92.1%</u>	<u>239,648</u>	<u>-94.0%</u>	<u>1,042,764</u>	<u>2,341,778</u>	<u>-55.5%</u>	<u>2,283,047</u>	<u>-54.3%</u>
63	NET INCOME	<u>1,305,410</u>	<u>1,040,442</u>	<u>25.5%</u>	<u>942,630</u>	<u>38.5%</u>	<u>15,955,435</u>	<u>15,461,002</u>	<u>3.2%</u>	<u>13,927,573</u>	<u>14.6%</u>
64	EARNINGS PER SHARE	0.100	0.080	25.0%	0.072	38.9%	1.220	1.185	3.0%	1.065	14.6%
65	DIVIDENDS PER SHARE	0.0650	0.0625	4.0%	0.0650	0.0%	0.6921	0.6655	4.0%	0.6921	0.0%
WASTEWATER											
66	OPERATING REVENUES	189,610	179,114	5.9%	178,416	6.3%	2,036,497	1,871,459	8.8%	1,987,459	2.5%
EXPENSES											
67	Salaries and Wages	32,918	22,439	46.7%	25,897	27.1%	324,250	241,470	34.3%	275,716	17.6%
68	Operations and Maintenance	163,535	108,285	51.0%	104,111	57.1%	1,680,377	1,203,824	39.6%	1,280,231	31.3%
69	General and Other	2,911	2,355	23.6%	1,789	62.7%	24,463	15,241	60.5%	18,372	33.2%
70	Allocation from Water	46,686	41,913	11.4%	41,770	11.8%	511,319	450,170	13.6%	466,966	9.5%
71	Depreciation	26,714	16,419	62.7%	25,304	5.6%	221,495	160,047	38.4%	241,898	-8.4%
72	Interest Capitalized	(5,926)	(10,661)	-44.4%	(12,544)	-52.8%	(151,332)	(65,135)	132.3%	(183,807)	-17.7%
73	Other Income and Deductions	930	987	-5.8%	930	0.0%	14,048	11,192	25.5%	10,584	32.7%
74	Federal and State Income Taxes	<u>(22,321)</u>	<u>(1,353)</u>	<u>-1549.7%</u>	<u>(3,395)</u>	<u>-557.5%</u>	<u>(181,209)</u>	<u>(56,450)</u>	<u>-221.0%</u>	<u>(47,040)</u>	<u>-285.2%</u>
75		245,447	180,384	36.1%	183,862	33.5%	2,443,411	1,960,359	24.6%	2,062,920	18.4%
76	WASTEWATER NET INCOME	<u>(55,837)</u>	<u>(1,270)</u>	<u>-4296.6%</u>	<u>(5,446)</u>	<u>-925.3%</u>	<u>(406,914)</u>	<u>(88,900)</u>	<u>-357.7%</u>	<u>(75,461)</u>	<u>-439.2%</u>

THE YORK WATER COMPANY
DECEMBER 2021 STATEMENT OF INCOME UNAUDITED

PRELIMINARY

	Month				Year-to-Date			
	Actual		Budget		Actual		Budget	
	December 2021	Change Over Same Month Last Year	Monthly Budget	Change Over Budget	Year-to-Date	Change Over Last Year	Year-to-Date Budget	Change Over Year-to-Date Budget
Operating Revenues	\$4,543,790	2.8%	\$4,450,919	2.1%	\$55,119,401	2.4%	\$54,331,663	1.4%
Operating Expenses	2,831,428	0.1%	2,619,626	8.1%	31,722,814	7.8%	30,787,957	3.0%
Interest Expense and Income Deductions	302,515	-61.0%	510,397	-40.7%	4,988,541	-14.2%	6,012,160	-17.0%
Income Taxes	128,698	139.8%	6,604	1848.8%	1,171,462	-42.0%	2,289,651	-48.8%
Net Income	\$1,281,149	12.7%	\$1,314,292	-2.5%	\$17,236,584	3.8%	\$15,241,895	13.1%

EXPLANATION:

Operating Revenues Monthly operating revenues were 2.8% higher than the same period last year due primarily to the Distribution System Improvement Charge, or DSIC. Year-to-date operating revenues were 2.4% higher than the same period last year due primarily to the DSIC, higher billing and revenue collection services, changes in consumption patterns, and wastewater revenues. Total per capita consumption for the month and year-to-date periods was 3.7% and 1.2% higher, respectively, than the same periods last year. Compared to budget, monthly and year-to-date actuals were 2.1% and 1.4% higher, respectively.

Operating Expenses Operating expenses were 0.1% higher in December 2021 than December 2020 due primarily to higher expenses for insurance, depreciation, wastewater treatment, and distribution system maintenance. The higher expenses were partially offset by lower expenses for outside services, a lower provision for uncollectible accounts, and wages. Year-to-date operating expenses were 7.8% higher than last year due primarily to higher expenses for depreciation, insurance, wastewater treatment, wages, and distribution system and filter plant maintenance. The higher expenses were partially offset by a lower provision for uncollectible accounts and lower expense for purchased power. Compared to budget, monthly actuals were 8.1% higher due primarily to higher expenses for health insurance, wastewater treatment, and outside services, which were partially offset by lower than expected wages. Year-to-date actuals were 3.0% higher due primarily to higher expenses for wastewater treatment, health insurance, outside services, distribution system maintenance, and depreciation, which were partially offset by lower than expected wages.

Interest Expense and Other Income Deductions Interest expense and other income deductions for the month were 61.0% lower than the same period last year due primarily to lower retirement expense from changes in the discount rate, lower contributions, and higher capitalized interest, which were partially offset by higher interest expense. Year-to-date expenses were 14.2% lower than the same period last year due primarily to higher capitalized interest, lower retirement expense, lower contributions, and higher earnings on life insurance policies, which were partially offset by a prior year non-recurring gain on life insurance and higher interest expense. Compared to budget, monthly actuals were 40.7% lower due primarily to lower retirement expense, higher capitalized interest, and higher earnings on life insurance policies. Year-to-date actuals were 17.0% lower due primarily to higher capitalized interest, lower retirement expense, and higher earnings on life insurance policies.

Income Taxes Monthly income taxes were higher than prior year and budget due primarily to lower deductions for tax repair expenditures. Year-to-date income taxes were 42.0% and 48.8% lower than prior year and budget, respectively, due primarily to higher deductions for tax repair expenditures. The effective tax rate for the month and year-to-date periods ended December 2021 were 9.1% and 6.4%, respectively, compared to -39.8% and 10.8% for the same periods in 2020.

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>	
	<i>Dec-2021</i>	<i>Dec-2020</i>	<i>Variance</i>	<i>Dec-2021</i>	<i>Variance</i>	<i>Dec-2021</i>	<i>Dec-2020</i>	<i>Variance</i>	<i>Dec-2021</i>	<i>Variance</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>
OPERATING REVENUES										
01 Residential	2,804,030	2,792,356	0.4%	2,758,856	1.6%	33,885,850	33,965,053	-0.2%	34,001,119	-0.3%
02 Commercial	867,554	777,190	11.6%	836,352	3.7%	10,497,979	9,922,858	5.8%	10,046,740	4.5%
03 Industrial	320,511	308,175	4.0%	327,835	-2.2%	4,076,556	3,840,718	6.1%	3,885,319	4.9%
04 Fire Protection and Other	372,369	361,112	3.1%	347,035	7.3%	4,443,193	4,074,048	9.1%	4,230,155	5.0%
05 Wastewater	179,326	179,161	0.1%	180,841	-0.8%	2,215,823	2,050,620	8.1%	2,168,300	2.2%
06 Revenue Offset - Tax Rate Change	0	0	N/A	0	N/A	0	(1,704)	-100.0%	0	N/A
07	4,543,790	4,417,994	2.8%	4,450,919	2.1%	55,119,401	53,851,593	2.4%	54,331,633	1.4%
OPERATING EXPENSES										
SOURCE OF SUPPLY										
08 Salaries and Wages - Operations	11,995	11,989	0.1%	15,971	-24.9%	125,138	123,353	1.4%	128,474	-2.6%
09 Salaries and Wages - Maintenance	23,283	14,770	57.6%	18,132	28.4%	266,200	236,368	12.6%	265,532	0.3%
10 Purchased Power	50,200	63,287	-20.7%	58,787	-14.6%	646,914	695,962	-7.0%	659,134	-1.9%
11 Fuel	1,039	1,177	-11.7%	1,542	-32.6%	21,428	18,722	14.5%	16,721	28.2%
12 Misc. Expenses - Operations	11,723	9,781	19.9%	17,097	-31.4%	125,220	112,665	11.1%	98,225	27.5%
13 Misc. Expenses - Maintenance	19,943	10,618	87.8%	13,577	46.9%	211,474	186,172	13.6%	198,532	6.5%
14	118,183	111,622	5.9%	125,106	-5.5%	1,396,374	1,373,242	1.7%	1,366,618	2.2%
WATER TREATMENT										
15 Salaries and Wages - Operations	70,243	86,166	-18.5%	80,124	-12.3%	872,675	864,407	1.0%	926,785	-5.8%
16 Salaries and Wages - Maintenance	14,114	14,050	0.5%	13,346	5.8%	184,231	168,226	9.5%	167,985	9.7%
17 Chemicals	31,905	44,773	-28.7%	43,666	-26.9%	656,804	637,242	3.1%	645,222	1.8%
18 Misc. Expenses - Operations	83,962	34,529	143.2%	52,530	59.8%	567,614	512,499	10.8%	579,320	-2.0%
19 Misc. Expenses - Maintenance	25,445	19,944	27.6%	23,980	6.1%	311,719	252,884	23.3%	260,040	19.9%
20	225,669	199,462	13.1%	213,646	5.6%	2,593,043	2,435,258	6.5%	2,579,352	0.5%
TRANSMISSION AND DISTRIBUTION										
21 Salaries and Wages - Operations	137,707	118,832	15.9%	162,384	-15.2%	1,570,559	1,555,989	0.9%	1,775,743	-11.6%
22 Salaries and Wages - Maintenance	82,285	79,351	3.7%	67,223	22.4%	873,508	804,339	8.6%	836,587	4.4%
23 Purchased Power	39,373	45,785	-14.0%	45,098	-12.7%	458,929	538,860	-14.8%	498,743	-8.0%
24 Misc. Expenses - Operations	32,349	29,846	8.4%	32,665	-1.0%	415,025	376,359	10.3%	393,968	5.3%
25 Misc. Expenses - Maintenance	165,853	119,490	38.8%	192,320	-13.8%	2,003,309	1,821,628	10.0%	1,838,118	9.0%
26	457,567	393,304	16.3%	499,690	-8.4%	5,321,330	5,097,175	4.4%	5,343,159	-0.4%

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Dec-2021</i>	<i>Dec-2020</i>	<i>Variance</i>	<i>Dec-2021</i>	<i>Variance</i>	<i>Dec-2021</i>	<i>Dec-2020</i>	<i>Variance</i>	<i>Dec-2021</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
WASTEWATER COLLECTION & TREATMENT											
27	Salaries and Wages - Operations	34,331	27,327	25.6%	24,476	40.3%	341,301	260,246	31.1%	292,487	16.7%
28	Salaries and Wages - Maintenance	946	644	46.9%	1,516	-37.6%	18,227	9,194	98.2%	9,221	97.7%
29	Purchased Power	4,628	6,541	-29.2%	3,228	43.4%	52,456	47,118	11.3%	39,776	31.9%
30	Misc. Expenses - Operations	161,251	98,377	63.9%	101,220	59.3%	1,671,833	1,120,092	49.3%	1,186,332	40.9%
31	Misc. Expenses - Maintenance	6,771	12,497	-45.8%	5,628	20.3%	128,737	154,030	-16.4%	164,199	-21.6%
32		<u>207,927</u>	<u>145,386</u>	<u>43.0%</u>	<u>136,068</u>	<u>52.8%</u>	<u>2,212,554</u>	<u>1,590,680</u>	<u>39.1%</u>	<u>1,692,015</u>	<u>30.8%</u>
CUSTOMERS ACCOUNTS											
33	Salaries and Wages - Operations	82,111	72,204	13.7%	82,901	-1.0%	942,427	954,815	-1.3%	1,015,970	-7.2%
34	Misc. Expenses - Operations	73,380	86,694	-15.4%	67,058	9.4%	831,175	863,923	-3.8%	858,476	-3.2%
35		<u>155,491</u>	<u>158,898</u>	<u>-2.1%</u>	<u>149,959</u>	<u>3.7%</u>	<u>1,773,602</u>	<u>1,818,738</u>	<u>-2.5%</u>	<u>1,874,446</u>	<u>-5.4%</u>
ADMINISTRATIVE AND GENERAL											
36	Salaries and Wages - Operations	200,101	279,997	-28.5%	279,090	-28.3%	2,259,908	2,075,943	8.9%	2,439,321	-7.4%
37	Salaries and Wages - Maintenance	456	2,672	-82.9%	1,036	-56.0%	17,668	17,097	3.3%	13,691	29.0%
38	Pension and 401K	56,427	46,202	22.1%	53,232	6.0%	654,541	576,298	13.6%	644,274	1.6%
39	Health Insurance	185,463	(45,751)	-505.4%	600	30810.5%	1,234,520	815,144	51.4%	993,056	24.3%
40	Contractual Services	86,624	253,934	-65.9%	29,716	191.5%	575,252	565,706	1.7%	381,643	50.7%
41	General Insurance	84,977	74,639	13.9%	81,359	4.4%	1,018,414	894,422	13.9%	976,308	4.3%
42	Rate Case Expense	8,663	8,663	0.0%	8,663	0.0%	103,956	103,956	0.0%	103,956	0.0%
43	Bad Debt Expense	6,435	165,222	-96.1%	33,750	-80.9%	377,685	613,555	-38.4%	405,000	-6.7%
44	Shareholder Expense	30,197	29,880	1.1%	18,817	60.5%	240,535	243,248	-1.1%	227,204	5.9%
45	Misc. Expenses - Operations	74,020	140,641	-47.4%	95,058	-22.1%	1,201,595	1,241,300	-3.2%	1,195,665	0.5%
46	Misc. Expenses - Maintenance	18,881	34,942	-46.0%	18,326	3.0%	266,293	253,319	5.1%	217,431	22.5%
47	Admin and General Exp. Capitalized	(61,979)	(50,866)	21.8%	(53,078)	16.8%	(756,445)	(614,240)	23.2%	(630,125)	20.0%
48	Pension Service Costs	90,459	78,161	15.7%	78,161	15.7%	1,085,507	937,932	15.7%	937,932	15.7%
49		<u>780,724</u>	<u>1,018,336</u>	<u>-23.3%</u>	<u>644,730</u>	<u>21.1%</u>	<u>8,279,429</u>	<u>7,723,680</u>	<u>7.2%</u>	<u>7,905,356</u>	<u>4.7%</u>
50	DEPRECIATION/AMORTIZATION	754,502	687,811	9.7%	738,439	2.2%	8,858,872	8,176,921	8.3%	8,748,395	1.3%
51	OTHER TAXES	131,365	114,502	14.7%	111,988	17.3%	1,287,610	1,205,439	6.8%	1,278,616	0.7%
52	TOTAL OPERATING EXPENSES	<u>2,831,428</u>	<u>2,829,321</u>	<u>0.1%</u>	<u>2,619,626</u>	<u>8.1%</u>	<u>31,722,814</u>	<u>29,421,133</u>	<u>7.8%</u>	<u>30,787,957</u>	<u>3.0%</u>
53	OPERATING INCOME	<u>1,712,362</u>	<u>1,588,673</u>	<u>7.8%</u>	<u>1,831,293</u>	<u>-6.5%</u>	<u>23,396,587</u>	<u>24,430,460</u>	<u>-4.2%</u>	<u>23,543,676</u>	<u>-0.6%</u>

The York Water Company
Income Statement

		<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>	
		<i>Dec-2021</i>	<i>Dec-2020</i>	<i>Variance</i>	<i>Dec-2021</i>	<i>Variance</i>	<i>Dec-2021</i>	<i>Dec-2020</i>	<i>Variance</i>	<i>Dec-2021</i>	<i>Variance</i>
		<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>
INTEREST EXP & INCOME DEDUCTIONS											
54	Interest on Debt	422,302	410,159	3.0%	430,536	-1.9%	4,925,976	4,707,139	4.6%	4,934,405	-0.2%
55	Interest Capitalized	(111,605)	(74,726)	49.4%	(74,280)	50.2%	(1,221,097)	(530,298)	130.3%	(737,054)	65.7%
56	Other Pension Costs	101,208	113,505	-10.8%	113,506	-10.8%	1,214,496	1,362,069	-10.8%	1,362,072	-10.8%
57	Supplemental Retirement Expense	(75,143)	142,932	-152.6%	45,309	-265.8%	130,653	69,749	87.3%	447,709	-70.8%
58	Contributions	0	192,500	-100.0%	500	-100.0%	59,899	290,851	-79.4%	62,044	-3.5%
59	Other Income and Deductions	<u>(34,247)</u>	<u>(8,763)</u>	<u>290.8%</u>	<u>(5,174)</u>	<u>561.9%</u>	<u>(121,386)</u>	<u>(84,896)</u>	<u>43.0%</u>	<u>(57,016)</u>	<u>112.9%</u>
60		302,515	775,607	-61.0%	510,397	-40.7%	4,988,541	5,814,614	-14.2%	6,012,160	-17.0%
61	INCOME BEFORE TAXES	1,409,847	813,066	73.4%	1,320,896	6.7%	18,408,046	18,615,846	-1.1%	17,531,516	5.0%
62	FEDERAL AND STATE INCOME TAXES	<u>128,698</u>	<u>(323,644)</u>	<u>139.8%</u>	<u>6,604</u>	<u>1848.8%</u>	<u>1,171,462</u>	<u>2,018,134</u>	<u>-42.0%</u>	<u>2,289,651</u>	<u>-48.8%</u>
63	NET INCOME	<u>1,281,149</u>	<u>1,136,710</u>	<u>12.7%</u>	<u>1,314,292</u>	<u>-2.5%</u>	<u>17,236,584</u>	<u>16,597,712</u>	<u>3.8%</u>	<u>15,241,865</u>	<u>13.1%</u>
64	EARNINGS PER SHARE	0.098	0.087	12.6%	0.100	-2.0%	1.318	1.272	3.6%	1.165	13.1%
65	DIVIDENDS PER SHARE	0.0650	0.0625	4.0%	0.0650	0.0%	0.7571	0.7280	4.0%	0.7571	0.0%
WASTEWATER											
66	OPERATING REVENUES	179,326	179,161	0.1%	180,841	-0.8%	2,215,823	2,050,620	8.1%	2,168,300	2.2%
EXPENSES											
67	Salaries and Wages	35,277	27,970	26.1%	25,992	35.7%	359,527	269,440	33.4%	301,708	19.2%
68	Operations and Maintenance	172,650	117,416	47.0%	110,076	56.8%	1,853,027	1,321,240	40.2%	1,390,307	33.3%
69	General and Other	3,324	2,115	57.2%	1,070	210.7%	27,787	17,356	60.1%	19,442	42.9%
70	Allocation from Water	49,915	63,359	-21.2%	43,226	15.5%	561,234	513,529	9.3%	510,192	10.0%
71	Depreciation	26,714	16,418	62.7%	25,304	5.6%	248,209	176,465	40.7%	267,202	-7.1%
72	Interest Capitalized	(7,528)	(18,828)	-60.0%	(12,635)	-40.4%	(158,860)	(83,963)	89.2%	(196,442)	-19.1%
73	Other Income and Deductions	932	995	-6.3%	930	0.2%	14,980	12,187	22.9%	11,514	30.1%
74	Federal and State Income Taxes	<u>(75,847)</u>	<u>(9,405)</u>	<u>-706.5%</u>	<u>(5,039)</u>	<u>-1405.2%</u>	<u>(257,056)</u>	<u>(65,855)</u>	<u>-290.3%</u>	<u>(52,079)</u>	<u>-393.6%</u>
75		205,437	200,040	2.7%	188,924	8.7%	2,648,848	2,160,399	22.6%	2,251,844	17.6%
76	WASTEWATER NET INCOME	<u>(26,111)</u>	<u>(20,879)</u>	<u>-25.1%</u>	<u>(8,083)</u>	<u>-223.0%</u>	<u>(433,025)</u>	<u>(109,779)</u>	<u>-294.5%</u>	<u>(83,544)</u>	<u>-418.3%</u>

THE YORK WATER COMPANY
JANUARY 2022 STATEMENT OF INCOME UNAUDITED

	Month			
	Actual	Change Over Same Month Last Year	Budget	Change Over Budget
	January 2022		Monthly Budget	
Operating Revenues	\$4,863,144	6.7%	\$4,841,256	0.5%
Operating Expenses	3,124,301	21.6%	2,976,466	5.0%
Interest Expense and Income Deductions	457,329	1.0%	480,693	-4.9%
Income Taxes	302,734	-20.2%	311,422	-2.8%
Net Income	\$978,780	-15.4%	\$1,072,675	-8.8%

EXPLANATION:

Operating Revenues Monthly operating revenues were 6.7% higher than the same period last year due primarily to wastewater revenues and the Distribution System Improvement Charge. Total per capita consumption for the month was 1.8% higher than the same period last year. Compared to budget, monthly actuals were 0.5% higher.

Operating Expenses Operating expenses were 21.6% higher in January 2022 than January 2021. The primary reasons for the increase were higher expenses for distribution system maintenance, wastewater treatment, depreciation, and wages. Compared to budget, monthly actuals were 5.0% higher due primarily to distribution system maintenance.

Interest Expense and Other Income Deductions Interest expense and other income deductions for the month were 1.0% higher than the same period last year due primarily to higher interest expense, which was partially offset by higher capitalized interest. Monthly actuals were 4.9% lower than budget due primarily to higher capitalized interest.

Income Taxes Monthly income taxes were 20.2% and 2.8% lower, respectively, than prior year and budget due primarily to lower taxable income. The effective tax rate for January 2022 was 23.6%, compared to 24.7% for January 2021.

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>	
	<i>Jan-2022</i>	<i>Jan-2021</i>	<i>Variance</i>	<i>Jan-2022</i>	<i>Variance</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
OPERATING REVENUES					
01 Residential	2,909,625	2,889,223	0.7%	2,995,651	-2.9%
02 Commercial	843,610	793,350	6.3%	818,400	3.1%
03 Industrial	339,112	306,470	10.7%	316,148	7.3%
04 Fire Protection and Other	394,180	382,870	3.0%	386,563	2.0%
05 Wastewater	<u>376,617</u>	<u>185,591</u>	<u>102.9%</u>	<u>324,494</u>	<u>16.1%</u>
06	4,863,144	4,557,504	6.7%	4,841,256	0.5%
OPERATING EXPENSES					
SOURCE OF SUPPLY					
07 Salaries and Wages - Operations	11,409	10,113	12.8%	10,358	10.1%
08 Salaries and Wages - Maintenance	24,248	16,158	50.1%	16,549	46.5%
09 Purchased Power	48,533	51,649	-6.0%	53,198	-8.8%
10 Fuel	1,248	1,418	-12.0%	1,524	-18.1%
11 Misc. Expenses - Operations	9,967	9,226	8.0%	10,376	-3.9%
12 Misc. Expenses - Maintenance	<u>13,940</u>	<u>19,397</u>	<u>-28.1%</u>	<u>22,426</u>	<u>-37.8%</u>
13	109,345	107,961	1.3%	114,431	-4.4%
WATER TREATMENT					
14 Salaries and Wages - Operations	76,372	71,525	6.8%	76,448	-0.1%
15 Salaries and Wages - Maintenance	15,593	13,807	12.9%	14,048	11.0%
16 Chemicals	50,754	35,189	44.2%	41,684	21.8%
17 Misc. Expenses - Operations	42,157	43,902	-4.0%	47,390	-11.0%
18 Misc. Expenses - Maintenance	<u>13,335</u>	<u>37,572</u>	<u>-64.5%</u>	<u>25,300</u>	<u>-47.3%</u>
19	198,211	201,995	-1.9%	204,870	-3.3%
TRANSMISSION AND DISTRIBUTION					
20 Salaries and Wages - Operations	134,796	133,542	0.9%	151,417	-11.0%
21 Salaries and Wages - Maintenance	94,399	71,148	32.7%	86,896	8.6%
22 Purchased Power	38,565	38,150	1.1%	39,295	-1.9%
23 Misc. Expenses - Operations	49,210	38,788	26.9%	40,607	21.2%
24 Misc. Expenses - Maintenance	<u>286,231</u>	<u>130,531</u>	<u>119.3%</u>	<u>134,932</u>	<u>112.1%</u>
25	603,201	412,159	46.4%	453,147	33.1%

**The York Water Company
Income Statement**

		<i>PTD-Actual</i>			<i>PTD Budget</i>	
		<i>Jan-2022</i>	<i>Jan-2021</i>	<i>Variance</i>	<i>Jan-2022</i>	<i>Variance</i>
		<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
WASTEWATER COLLECTION & TREATMENT						
26	Salaries and Wages - Operations	30,503	20,707	47.3%	33,063	-7.7%
27	Salaries and Wages - Maintenance	1,181	792	49.1%	792	49.1%
28	Purchased Power	6,734	5,891	14.3%	6,668	1.0%
29	Misc. Expenses - Operations	232,153	108,098	114.8%	225,563	2.9%
30	Misc. Expenses - Maintenance	<u>28,891</u>	<u>4,621</u>	<u>525.2%</u>	<u>8,913</u>	<u>224.1%</u>
31		299,462	140,109	113.7%	274,999	8.9%
CUSTOMERS ACCOUNTS						
32	Salaries and Wages - Operations	82,451	80,002	3.1%	82,482	0.0%
33	Misc. Expenses - Operations	<u>86,873</u>	<u>88,909</u>	<u>-2.3%</u>	<u>80,608</u>	<u>7.8%</u>
34		169,324	168,911	0.2%	163,090	3.8%
ADMINISTRATIVE AND GENERAL						
35	Salaries and Wages - Operations	206,754	180,082	14.8%	189,551	9.1%
36	Salaries and Wages - Maintenance	2,308	2,300	0.3%	2,340	-1.4%
37	Pension and 401K	68,929	64,696	6.5%	71,127	-3.1%
38	Health Insurance	121,260	121,965	-0.6%	122,737	-1.2%
39	Contractual Services	67,869	29,834	127.5%	100,755	-32.6%
40	General Insurance	97,746	84,185	16.1%	100,043	-2.3%
41	Rate Case Expense	8,663	8,663	0.0%	8,663	0.0%
42	Bad Debt Expense	33,750	33,750	0.0%	33,750	0.0%
43	Shareholder Expense	22,554	21,560	4.6%	21,500	4.9%
44	Misc. Expenses - Operations	122,256	114,088	7.2%	120,209	1.7%
45	Misc. Expenses - Maintenance	20,248	23,918	-15.3%	25,298	-20.0%
46	Admin and General Exp. Capitalized	(65,839)	(62,093)	6.0%	(65,108)	1.1%
47	Pension Service Costs	<u>90,459</u>	<u>78,161</u>	<u>15.7%</u>	<u>90,459</u>	<u>0.0%</u>
48		796,957	701,109	13.7%	821,324	-3.0%
49	DEPRECIATION/AMORTIZATION	826,734	724,571	14.1%	824,335	0.3%
50	OTHER TAXES	<u>121,067</u>	<u>111,590</u>	<u>8.5%</u>	<u>120,270</u>	<u>0.7%</u>
51	TOTAL OPERATING EXPENSES	<u>3,124,301</u>	<u>2,568,405</u>	<u>21.6%</u>	<u>2,976,466</u>	<u>5.0%</u>
52	OPERATING INCOME	<u>1,738,843</u>	<u>1,989,099</u>	<u>-12.6%</u>	<u>1,864,790</u>	<u>-6.8%</u>

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		
	<i>Jan-2022</i>	<i>Jan-2021</i>	<i>Variance</i>	<i>Jan-2022</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	
INTEREST EXP & INCOME DEDUCTIONS						
53	Interest on Debt	432,701	406,431	6.5%	432,483	0.1%
54	Interest Capitalized	(101,396)	(89,183)	13.7%	(80,471)	26.0%
55	Other Pension Costs	101,208	113,506	-10.8%	101,208	0.0%
56	Supplemental Retirement Expense	26,867	24,690	8.8%	29,122	-7.7%
57	Contributions	3,950	100	3850.0%	100	3850.0%
58	Other Income and Deductions	<u>(6,001)</u>	<u>(2,899)</u>	<u>107.0%</u>	<u>(1,749)</u>	<u>243.1%</u>
59		457,329	452,645	1.0%	480,693	-4.9%
60	INCOME BEFORE TAXES	1,281,514	1,536,454	-16.6%	1,384,097	-7.4%
61	FEDERAL AND STATE INCOME TAXES	<u>302,734</u>	<u>379,459</u>	<u>-20.2%</u>	<u>311,422</u>	<u>-2.8%</u>
62	NET INCOME	<u><u>978,780</u></u>	<u><u>1,156,995</u></u>	<u><u>-15.4%</u></u>	<u><u>1,072,675</u></u>	<u><u>-8.8%</u></u>
63	EARNINGS PER SHARE	0.075	0.089	-15.7%	0.082	-8.5%
64	DIVIDENDS PER SHARE	0.0649	0.0624	4.0%	0.0649	0.0%
WASTEWATER						
65	OPERATING REVENUES	376,617	185,591	102.9%	324,494	16.1%
EXPENSES						
66	Salaries and Wages	31,684	21,499	47.4%	33,855	-6.4%
67	Operations and Maintenance	267,778	118,610	125.8%	241,144	11.0%
68	General and Other	794	1,719	-53.8%	3,095	-74.3%
69	Allocation from Water	53,294	44,156	20.7%	46,845	13.8%
70	Depreciation	49,977	18,700	167.3%	47,934	4.3%
71	Interest Capitalized	(3,434)	(21,252)	-83.8%	(2,567)	33.8%
72	Other Income and Deductions	881	929	-5.2%	881	0.0%
73	Federal and State Income Taxes	<u>(4,962)</u>	<u>(429)</u>	<u>-1056.6%</u>	<u>(17,930)</u>	<u>72.3%</u>
74		396,012	183,932	115.3%	353,257	12.1%
75	WASTEWATER NET INCOME	<u><u>(19,395)</u></u>	<u><u>1,659</u></u>	<u><u>-1269.1%</u></u>	<u><u>(28,763)</u></u>	<u><u>32.6%</u></u>

THE YORK WATER COMPANY
FEBRUARY 2022 STATEMENT OF INCOME UNAUDITED

	Month				Year-to-Date			
	Actual	Change Over Same Month Last Year	Budget	Change Over Budget	Actual	Change Over Last Year	Budget	Change Over Year-to-Date Budget
	February 2022		Monthly Budget		Year-to-Date		Year-to-Date Budget	
Operating Revenues	\$4,556,505	15.7%	\$4,193,186	8.7%	\$9,419,649	10.9%	\$9,034,442	4.3%
Operating Expenses	2,940,203	20.0%	2,900,231	1.4%	6,064,504	20.8%	5,876,697	3.2%
Interest Expense and Income Deductions	442,566	-2.7%	504,579	-12.3%	899,895	-0.8%	985,272	-8.7%
Income Taxes	(458,221)	-2584.7%	30,826	-1586.5%	(155,487)	-139.1%	342,248	-145.4%
Net Income	\$1,631,957	60.7%	\$757,550	115.4%	\$2,610,737	20.2%	\$1,830,225	42.6%

EXPLANATION:

<u>Operating Revenues</u>	Monthly operating revenues were 15.7% higher than the same period last year due primarily to wastewater revenues and the Distribution System Improvement Charge, or DSIC. Year-to-date operating revenues were 10.9% higher than the same period last year due primarily to wastewater revenues and the DSIC. Total per capita consumption for the month and year-to-date periods was 1.9% and 1.8% higher, respectively, than the same periods last year. Compared to budget, monthly and year-to-date actuals were 8.7% and 4.3% higher, respectively.
<u>Operating Expenses</u>	Operating expenses were 20.0% higher in February 2022 than February 2021 due primarily to higher expenses for wastewater treatment, depreciation, outside services, and distribution system maintenance. Year-to-date operating expenses were 20.8% higher than last year due primarily to higher expenses for wastewater treatment, distribution system maintenance, depreciation, wages, and outside services. Compared to budget, monthly and year-to-date actuals were 1.4% and 3.2% higher, respectively, due primarily to distribution system maintenance.
<u>Interest Expense and Other Income Deductions</u>	Interest expense and other income deductions for the month and year-to-date periods were 2.7% and 0.8% lower, respectively, than the same periods last year due primarily to higher capitalized interest, which was partially offset by interest expense. Compared to budget, monthly and year-to-date actuals were 12.3% and 8.7% lower, respectively, due primarily to higher capitalized interest.
<u>Income Taxes</u>	Monthly and year-to-date income taxes were lower than prior year and budget due primarily to higher deductions for tax repair expenditures. The effective tax rate for the month and year-to-date periods ended February 2022 were -39.0% and -6.3%, respectively, compared to 1.8% and 15.5% for the same periods in 2021.

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>	
	<i>Feb-2022</i>	<i>Feb-2021</i>	<i>Variance</i>	<i>Feb-2022</i>	<i>Variance</i>	<i>Feb-2022</i>	<i>Feb-2021</i>	<i>Variance</i>	<i>Feb-2022</i>	<i>Variance</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>
OPERATING REVENUES										
01 Residential	2,690,694	2,409,722	11.7%	2,498,472	7.7%	5,600,319	5,298,945	5.7%	5,494,123	1.9%
02 Commercial	856,265	736,621	16.2%	759,878	12.7%	1,699,875	1,529,971	11.1%	1,578,278	7.7%
03 Industrial	319,956	289,509	10.5%	298,654	7.1%	659,068	595,979	10.6%	614,802	7.2%
04 Fire Protection and Other	359,891	329,703	9.2%	324,631	10.9%	754,071	712,573	5.8%	711,194	6.0%
05 Wastewater	329,699	173,097	90.5%	311,551	5.8%	706,316	358,688	96.9%	636,045	11.0%
06	4,556,505	3,938,652	15.7%	4,193,186	8.7%	9,419,649	8,496,156	10.9%	9,034,442	4.3%
OPERATING EXPENSES										
SOURCE OF SUPPLY										
07 Salaries and Wages - Operations	12,954	11,078	16.9%	11,348	14.2%	24,363	21,191	15.0%	21,706	12.2%
08 Salaries and Wages - Maintenance	22,090	19,374	14.0%	19,843	11.3%	46,338	35,532	30.4%	36,392	27.3%
09 Purchased Power	47,685	46,981	1.5%	48,390	-1.5%	96,218	98,630	-2.4%	101,588	-5.3%
10 Fuel	1,552	1,691	-8.2%	1,818	-14.6%	2,800	3,109	-9.9%	3,342	-16.2%
11 Misc. Expenses - Operations	14,295	9,934	43.9%	10,962	30.4%	24,262	19,160	26.6%	21,338	13.7%
12 Misc. Expenses - Maintenance	19,647	17,318	13.4%	18,576	5.8%	33,587	36,715	-8.5%	41,002	-18.1%
13	118,223	106,376	11.1%	110,937	6.6%	227,568	214,337	6.2%	225,368	1.0%
WATER TREATMENT										
14 Salaries and Wages - Operations	69,934	66,679	4.9%	73,849	-5.3%	146,306	138,204	5.9%	150,297	-2.7%
15 Salaries and Wages - Maintenance	11,393	13,055	-12.7%	13,283	-14.2%	26,986	26,862	0.5%	27,331	-1.3%
16 Chemicals	52,394	30,156	73.7%	35,722	46.7%	103,148	65,345	57.9%	77,406	33.3%
17 Misc. Expenses - Operations	50,776	48,043	5.7%	56,732	-10.5%	92,933	91,945	1.1%	104,122	-10.7%
18 Misc. Expenses - Maintenance	26,640	25,278	5.4%	26,945	-1.1%	39,975	62,850	-36.4%	52,245	-23.5%
19	211,137	183,211	15.2%	206,531	2.2%	409,348	385,206	6.3%	411,401	-0.5%
TRANSMISSION AND DISTRIBUTION										
20 Salaries and Wages - Operations	129,029	126,525	2.0%	142,044	-9.2%	263,825	260,067	1.4%	293,461	-10.1%
21 Salaries and Wages - Maintenance	68,575	70,772	-3.1%	90,708	-24.4%	162,974	141,920	14.8%	177,604	-8.2%
22 Purchased Power	38,480	36,658	5.0%	37,758	1.9%	77,045	74,808	3.0%	77,053	0.0%
23 Misc. Expenses - Operations	33,944	29,479	15.1%	31,236	8.7%	83,154	68,267	21.8%	71,843	15.7%
24 Misc. Expenses - Maintenance	189,929	140,537	35.1%	145,649	30.4%	476,160	271,068	75.7%	280,581	69.7%
25	459,957	403,971	13.9%	447,395	2.8%	1,063,158	816,130	30.3%	900,542	18.1%

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Feb-2022</i>	<i>Feb-2021</i>	<i>Variance</i>	<i>Feb-2022</i>	<i>Variance</i>	<i>Feb-2022</i>	<i>Feb-2021</i>	<i>Variance</i>	<i>Feb-2022</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
WASTEWATER COLLECTION & TREATMENT											
26	Salaries and Wages - Operations	28,593	22,983	24.4%	34,028	-16.0%	59,096	43,690	35.3%	67,091	-11.9%
27	Salaries and Wages - Maintenance	1,406	306	359.5%	306	359.5%	2,587	1,098	135.6%	1,098	135.6%
28	Purchased Power	7,702	2,739	181.2%	3,423	125.0%	14,436	8,630	67.3%	10,091	43.1%
29	Misc. Expenses - Operations	229,437	104,219	120.1%	224,739	2.1%	461,590	212,317	117.4%	450,302	2.5%
30	Misc. Expenses - Maintenance	12,461	3,184	291.4%	6,308	97.5%	41,352	7,805	429.8%	15,221	171.7%
31		279,599	133,431	109.5%	268,804	4.0%	579,061	273,540	111.7%	543,803	6.5%
CUSTOMERS ACCOUNTS											
32	Salaries and Wages - Operations	73,753	77,639	-5.0%	80,047	-7.9%	156,204	157,641	-0.9%	162,529	-3.9%
33	Misc. Expenses - Operations	105,310	69,009	52.6%	74,161	42.0%	192,183	157,918	21.7%	154,769	24.2%
34		179,063	146,648	22.1%	154,208	16.1%	348,387	315,559	10.4%	317,298	9.8%
ADMINISTRATIVE AND GENERAL											
35	Salaries and Wages - Operations	187,390	171,739	9.1%	190,196	-1.5%	394,144	351,821	12.0%	379,747	3.8%
36	Salaries and Wages - Maintenance	1,043	2,173	-52.0%	2,210	-52.8%	3,351	4,473	-25.1%	4,550	-26.4%
37	Pension and 401K	59,168	61,802	-4.3%	64,001	-7.6%	128,097	126,498	1.3%	135,128	-5.2%
38	Health Insurance	118,097	121,465	-2.8%	120,737	-2.2%	239,357	243,430	-1.7%	243,474	-1.7%
39	Contractual Services	76,615	19,193	299.2%	90,757	-15.6%	144,484	49,027	194.7%	191,512	-24.6%
40	General Insurance	97,729	84,670	15.4%	100,043	-2.3%	195,475	168,855	15.8%	200,086	-2.3%
41	Rate Case Expense	8,663	8,663	0.0%	8,663	0.0%	17,326	17,326	0.0%	17,326	0.0%
42	Bad Debt Expense	33,750	33,750	0.0%	33,750	0.0%	67,500	67,500	0.0%	67,500	0.0%
43	Shareholder Expense	18,155	16,334	11.1%	17,900	1.4%	40,709	37,894	7.4%	39,400	3.3%
44	Misc. Expenses - Operations	104,482	86,358	21.0%	92,024	13.5%	226,738	200,446	13.1%	212,233	6.8%
45	Misc. Expenses - Maintenance	26,311	23,074	14.0%	28,188	-6.7%	46,559	46,992	-0.9%	53,486	-13.0%
46	Admin and General Exp. Capitalized	(65,679)	(63,145)	4.0%	(65,676)	0.0%	(131,518)	(125,238)	5.0%	(130,784)	0.6%
47	Pension Service Costs	90,459	78,161	15.7%	90,459	0.0%	180,918	156,322	15.7%	180,918	0.0%
48		756,183	644,237	17.4%	773,252	-2.2%	1,553,140	1,345,346	15.4%	1,594,576	-2.6%
49	DEPRECIATION/AMORTIZATION	826,734	724,571	14.1%	824,335	0.3%	1,653,468	1,449,142	14.1%	1,648,670	0.3%
50	OTHER TAXES	109,307	107,367	1.8%	114,769	-4.8%	230,374	218,957	5.2%	235,039	-2.0%
51	TOTAL OPERATING EXPENSES	2,940,203	2,449,812	20.0%	2,900,231	1.4%	6,064,504	5,018,217	20.8%	5,876,697	3.2%
52	OPERATING INCOME	1,616,302	1,488,840	8.6%	1,292,955	25.0%	3,355,145	3,477,939	-3.5%	3,157,745	6.3%

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Feb-2022</i>	<i>Feb-2021</i>	<i>Variance</i>	<i>Feb-2022</i>	<i>Variance</i>	<i>Feb-2022</i>	<i>Feb-2021</i>	<i>Variance</i>	<i>Feb-2022</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
INTEREST EXP & INCOME DEDUCTIONS											
53	Interest on Debt	427,580	401,153	6.6%	434,156	-1.5%	860,281	807,584	6.5%	866,639	-0.7%
54	Interest Capitalized	(107,723)	(77,676)	38.7%	(72,111)	49.4%	(209,119)	(166,859)	25.3%	(152,582)	37.1%
55	Other Pension Costs	101,208	113,506	-10.8%	101,208	0.0%	202,416	227,012	-10.8%	202,416	0.0%
56	Supplemental Retirement Expense	26,595	24,516	8.5%	29,122	-8.7%	53,462	49,206	8.6%	58,244	-8.2%
57	Contributions	500	100	400.0%	100	400.0%	4,450	200	2125.0%	200	2125.0%
58	Other Income and Deductions	(5,594)	(6,897)	-18.9%	12,104	-146.2%	(11,595)	(9,796)	18.4%	10,355	-212.0%
59		442,566	454,702	-2.7%	504,579	-12.3%	899,895	907,347	-0.8%	985,272	-8.7%
60	INCOME BEFORE TAXES	1,173,736	1,034,138	13.5%	788,376	48.9%	2,455,250	2,570,592	-4.5%	2,172,473	13.0%
61	FEDERAL AND STATE INCOME TAXES	(458,221)	18,442	-2584.7%	30,826	-1586.5%	(155,487)	397,901	-139.1%	342,248	-145.4%
62	NET INCOME	<u>1,631,957</u>	<u>1,015,696</u>	<u>60.7%</u>	<u>757,550</u>	<u>115.4%</u>	<u>2,610,737</u>	<u>2,172,691</u>	<u>20.2%</u>	<u>1,830,225</u>	<u>42.6%</u>
63	EARNINGS PER SHARE	0.124	0.078	59.0%	0.058	113.8%	0.199	0.167	19.2%	0.140	42.1%
64	DIVIDENDS PER SHARE	0.0650	0.0625	4.0%	0.0650	0.0%	0.1299	0.1249	4.0%	0.1299	0.0%
WASTEWATER											
65	OPERATING REVENUES	329,699	173,097	90.5%	311,551	5.8%	706,316	358,688	96.9%	636,045	11.0%
EXPENSES											
66	Salaries and Wages	29,999	23,289	28.8%	34,334	-12.6%	61,683	44,788	37.7%	68,189	-9.5%
67	Operations and Maintenance	249,600	110,142	126.6%	234,470	6.5%	517,378	228,752	126.2%	475,614	8.8%
68	General and Other	3,242	1,705	90.1%	2,917	11.1%	4,036	3,424	17.9%	6,012	-32.9%
69	Allocation from Water	53,264	42,889	24.2%	45,500	17.1%	106,558	87,045	22.4%	92,345	15.4%
70	Depreciation	49,977	18,700	167.3%	47,934	4.3%	99,954	37,400	167.3%	95,868	4.3%
71	Interest Capitalized	(3,513)	(23,459)	-85.0%	(3,067)	14.5%	(6,947)	(44,711)	-84.5%	(5,634)	23.3%
72	Other Income and Deductions	881	932	-5.5%	881	0.0%	1,762	1,861	-5.3%	1,762	0.0%
73	Federal and State Income Taxes	(22,271)	(484)	-4501.4%	(19,745)	-12.8%	(27,233)	(913)	-2882.8%	(37,675)	27.7%
74		361,179	173,714	107.9%	343,224	5.2%	757,191	357,646	111.7%	696,481	8.7%
75	WASTEWATER NET INCOME	<u>(31,480)</u>	<u>(617)</u>	<u>-5002.1%</u>	<u>(31,673)</u>	<u>0.6%</u>	<u>(50,875)</u>	<u>1,042</u>	<u>-4982.4%</u>	<u>(60,436)</u>	<u>15.8%</u>

THE YORK WATER COMPANY
MARCH 2022 STATEMENT OF INCOME UNAUDITED

PRELIMINARY

	Month				Year-to-Date			
	Actual		Budget		Actual		Budget	
	March 2022	Change Over Same Month Last Year	Monthly Budget	Change Over Budget	Year-to-Date	Change Over Last Year	Year-to-Date Budget	Change Over Year-to-Date Budget
Operating Revenues	\$4,820,162	5.1%	\$4,878,990	-1.2%	\$14,239,811	8.9%	\$13,913,432	2.3%
Operating Expenses	2,877,725	6.2%	3,033,764	-5.1%	8,942,229	15.7%	8,910,461	0.4%
Interest Expense and Income Deductions	770,092	71.5%	519,290	48.3%	1,669,987	23.1%	1,504,562	11.0%
Income Taxes	(76,088)	-28.3%	23,204	-427.9%	(231,575)	-179.4%	365,452	-163.4%
Net Income	\$1,248,433	-18.5%	\$1,302,732	-4.2%	\$3,859,170	4.2%	\$3,132,957	23.2%

EXPLANATION:

Operating Revenues Monthly and year-to-date operating revenues were 5.1% and 8.9% higher, respectively, than the same periods last year due primarily to wastewater revenues and the Distribution System Improvement Charge. Total per capita consumption for the month and year-to-date periods was 2.0% and 1.9% higher, respectively, than the same periods last year. Compared to budget, monthly actuals were 1.2% lower and year-to-date actuals were 2.3% higher.

Operating Expenses Operating expenses were 6.2% higher in March 2022 than March 2021 due primarily to higher expenses for depreciation and wages. Year-to-date operating expenses were 15.7% higher than last year due primarily to higher expenses for depreciation, wastewater treatment, distribution system maintenance, wages, and outside services. Compared to budget, monthly actuals were 5.1% lower due primarily to lower than expected expenses for outside services and wages. Year-to-date actuals were 0.4% higher due primarily to distribution system maintenance, which was offset by lower than expected expenses for outside services and wages.

Interest Expense and Other Income Deductions Interest expense and other income deductions for the month was 71.5% higher due primarily to higher contributions and interest expense. Year-to-date expenses were 23.1% higher due primarily to higher contributions and interest expense, partially offset by higher capitalized interest. Compared to budget, monthly actuals were 48.3% higher due primarily to higher contributions. Year-to-date actuals were 11.0% higher due primarily to higher contributions, partially offset by higher capitalized interest.

Income Taxes Monthly and year-to-date income taxes were lower than prior year and budget due primarily to higher deductions for tax repair expenditures. The effective tax rate for the month and year-to-date periods ended March 2022 were (6.5)% and (6.4)%, respectively, compared to (7.4)% and 7.3% for the same periods in 2021.

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>	
	<i>Mar-2022</i>	<i>Mar-2021</i>	<i>Variance</i>	<i>Mar-2022</i>	<i>Variance</i>	<i>Mar-2022</i>	<i>Mar-2021</i>	<i>Variance</i>	<i>Mar-2022</i>	<i>Variance</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>
OPERATING REVENUES										
01 Residential	2,820,313	2,821,762	-0.1%	2,927,813	-3.7%	8,420,632	8,120,707	3.7%	8,421,936	0.0%
02 Commercial	881,673	866,584	1.7%	894,657	-1.5%	2,581,548	2,396,555	7.7%	2,472,935	4.4%
03 Industrial	346,888	317,463	9.3%	327,784	5.8%	1,005,956	913,442	10.1%	942,586	6.7%
04 Fire Protection and Other	439,659	388,961	13.0%	400,115	9.9%	1,193,730	1,101,534	8.4%	1,111,309	7.4%
05 Wastewater	331,629	190,168	74.4%	328,621	0.9%	1,037,945	548,856	89.1%	964,666	7.6%
06	4,820,162	4,584,938	5.1%	4,878,990	-1.2%	14,239,811	13,081,094	8.9%	13,913,432	2.3%
OPERATING EXPENSES										
SOURCE OF SUPPLY										
07 Salaries and Wages - Operations	8,631	9,823	-12.1%	10,060	-14.2%	32,994	31,014	6.4%	31,766	3.9%
08 Salaries and Wages - Maintenance	24,477	26,281	-6.9%	26,917	-9.1%	70,815	61,813	14.6%	63,309	11.9%
09 Purchased Power	45,938	51,960	-11.6%	53,519	-14.2%	142,156	150,590	-5.6%	155,107	-8.3%
10 Fuel	1,048	1,558	-32.7%	1,675	-37.4%	3,848	4,667	-17.5%	5,017	-23.3%
11 Misc. Expenses - Operations	5,735	12,362	-53.6%	13,405	-57.2%	29,997	31,522	-4.8%	34,743	-13.7%
12 Misc. Expenses - Maintenance	30,348	12,305	146.6%	15,163	100.1%	63,935	49,020	30.4%	56,165	13.8%
13	116,177	114,289	1.7%	120,739	-3.8%	343,745	328,626	4.6%	346,107	-0.7%
WATER TREATMENT										
14 Salaries and Wages - Operations	67,791	70,982	-4.5%	82,940	-18.3%	214,097	209,186	2.3%	233,237	-8.2%
15 Salaries and Wages - Maintenance	17,697	13,115	34.9%	13,344	32.6%	44,683	39,977	11.8%	40,675	9.9%
16 Chemicals	55,733	34,493	61.6%	40,860	36.4%	158,881	99,838	59.1%	118,266	34.3%
17 Misc. Expenses - Operations	36,342	41,614	-12.7%	44,977	-19.2%	129,275	133,559	-3.2%	149,099	-13.3%
18 Misc. Expenses - Maintenance	29,895	28,118	6.3%	26,612	12.3%	69,870	90,968	-23.2%	78,857	-11.4%
19	207,458	188,322	10.2%	208,733	-0.6%	616,806	573,528	7.5%	620,134	-0.5%
TRANSMISSION AND DISTRIBUTION										
20 Salaries and Wages - Operations	149,661	136,789	9.4%	150,310	-0.4%	413,486	396,856	4.2%	443,771	-6.8%
21 Salaries and Wages - Maintenance	87,506	82,405	6.2%	97,873	-10.6%	250,480	224,325	11.7%	275,477	-9.1%
22 Purchased Power	40,228	42,092	-4.4%	43,355	-7.2%	117,273	116,900	0.3%	120,408	-2.6%
23 Misc. Expenses - Operations	39,412	41,159	-4.2%	43,245	-8.9%	122,566	109,426	12.0%	115,088	6.5%
24 Misc. Expenses - Maintenance	192,487	198,461	-3.0%	205,081	-6.1%	668,647	469,529	42.4%	485,662	37.7%
25	509,294	500,906	1.7%	539,864	-5.7%	1,572,452	1,317,036	19.4%	1,440,406	9.2%

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>		
	<i>Mar-2022</i>	<i>Mar-2021</i>	<i>Variance</i>	<i>Mar-2022</i>	<i>Variance</i>	<i>Mar-2022</i>	<i>Mar-2021</i>	<i>Variance</i>	<i>Mar-2022</i>	<i>Variance</i>	
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	
WASTEWATER COLLECTION & TREATMENT											
26	Salaries and Wages - Operations	30,190	31,014	-2.7%	42,485	-28.9%	89,286	74,704	19.5%	109,576	-18.5%
27	Salaries and Wages - Maintenance	1,448	529	173.7%	530	173.2%	4,035	1,627	148.0%	1,628	147.9%
28	Purchased Power	7,201	6,539	10.1%	7,336	-1.8%	21,637	15,169	42.6%	17,427	24.2%
29	Misc. Expenses - Operations	203,049	186,411	8.9%	232,170	-12.5%	664,639	398,728	66.7%	682,472	-2.6%
30	Misc. Expenses - Maintenance	14,630	13,958	4.8%	16,773	-12.8%	55,982	21,763	157.2%	31,994	75.0%
31		256,518	238,451	7.6%	299,294	-14.3%	835,579	511,991	63.2%	843,097	-0.9%
CUSTOMERS ACCOUNTS											
32	Salaries and Wages - Operations	77,696	84,970	-8.6%	87,598	-11.3%	233,900	242,611	-3.6%	250,127	-6.5%
33	Misc. Expenses - Operations	84,274	82,259	2.4%	80,246	5.0%	276,457	240,177	15.1%	235,015	17.6%
34		161,970	167,229	-3.1%	167,844	-3.5%	510,357	482,788	5.7%	485,142	5.2%
ADMINISTRATIVE AND GENERAL											
35	Salaries and Wages - Operations	220,680	192,715	14.5%	211,800	4.2%	614,824	544,536	12.9%	591,547	3.9%
36	Salaries and Wages - Maintenance	1,685	1,388	21.4%	1,412	19.3%	5,036	5,861	-14.1%	5,962	-15.5%
37	Pension and 401K	57,408	61,701	-7.0%	63,400	-9.5%	185,505	188,199	-1.4%	198,528	-6.6%
38	Health Insurance	20,436	24,700	-17.3%	28,919	-29.3%	259,793	268,130	-3.1%	272,393	-4.6%
39	Contractual Services	35,685	45,990	-22.4%	113,560	-68.6%	180,169	95,017	89.6%	305,072	-40.9%
40	General Insurance	97,785	88,657	10.3%	100,043	-2.3%	293,260	257,512	13.9%	300,129	-2.3%
41	Rate Case Expense	0	8,663	-100.0%	0	N/A	17,326	25,989	-33.3%	17,326	0.0%
42	Bad Debt Expense	33,750	33,750	0.0%	33,750	0.0%	101,250	101,250	0.0%	101,250	0.0%
43	Shareholder Expense	23,426	18,220	28.6%	17,900	30.9%	64,135	56,114	14.3%	57,300	11.9%
44	Misc. Expenses - Operations	149,597	111,133	34.6%	125,570	19.1%	376,335	311,579	20.8%	337,803	11.4%
45	Misc. Expenses - Maintenance	25,955	19,558	32.7%	24,718	5.0%	72,514	66,550	9.0%	78,204	-7.3%
46	Admin and General Exp. Capitalized	(66,193)	(63,140)	4.8%	(65,851)	0.5%	(197,711)	(188,378)	5.0%	(196,635)	0.5%
47	Pension Service Costs	75,266	115,054	-34.6%	90,459	-16.8%	256,184	271,376	-5.6%	271,377	-5.6%
48		675,480	658,389	2.6%	745,680	-9.4%	2,228,620	2,003,735	11.2%	2,340,256	-4.8%
49	DEPRECIATION/AMORTIZATION	826,734	724,571	14.1%	824,334	0.3%	2,480,202	2,173,713	14.1%	2,473,004	0.3%
50	OTHER TAXES	124,094	117,311	5.8%	127,276	-2.5%	354,468	336,268	5.4%	362,315	-2.2%
51	TOTAL OPERATING EXPENSES	2,877,725	2,709,468	6.2%	3,033,764	-5.1%	8,942,229	7,727,685	15.7%	8,910,461	0.4%
52	OPERATING INCOME	1,942,437	1,875,470	3.6%	1,845,226	5.3%	5,297,582	5,353,409	-1.0%	5,002,971	5.9%

**The York Water Company
Income Statement**

	<i>PTD-Actual</i>			<i>PTD Budget</i>		<i>YTD-Actual</i>			<i>YTD Budget</i>	
	<i>Mar-2022</i>	<i>Mar-2021</i>	<i>Variance</i>	<i>Mar-2022</i>	<i>Variance</i>	<i>Mar-2022</i>	<i>Mar-2021</i>	<i>Variance</i>	<i>Mar-2022</i>	<i>Variance</i>
	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>
INTEREST EXP & INCOME DEDUCTIONS										
53 Interest on Debt	437,048	406,237	7.6%	435,829	0.3%	1,297,329	1,213,821	6.9%	1,302,468	-0.4%
54 Interest Capitalized	(86,087)	(94,735)	-9.1%	(89,580)	-3.9%	(295,206)	(261,594)	12.8%	(242,162)	21.9%
55 Other Pension Costs	116,400	76,613	51.9%	101,208	15.0%	318,816	303,625	5.0%	303,624	5.0%
56 Supplemental Retirement Expense	21,755	17,398	25.0%	29,122	-25.3%	75,217	66,604	12.9%	87,366	-13.9%
57 Contributions	305,750	49,861	513.2%	49,889	512.9%	310,200	50,061	519.6%	50,089	519.3%
58 Other Income and Deductions	<u>(24,774)</u>	<u>(6,273)</u>	<u>294.9%</u>	<u>(7,178)</u>	<u>245.1%</u>	<u>(36,369)</u>	<u>(16,069)</u>	<u>126.3%</u>	<u>3,177</u>	<u>1244.8%</u>
59	770,092	449,101	71.5%	519,290	48.3%	1,669,987	1,356,448	23.1%	1,504,562	11.0%
60 INCOME BEFORE TAXES	1,172,345	1,426,369	-17.8%	1,325,936	-11.6%	3,627,595	3,996,961	-9.2%	3,498,409	3.7%
61 FEDERAL AND STATE INCOME TAXES	<u>(76,088)</u>	<u>(106,155)</u>	<u>-28.3%</u>	<u>23,204</u>	<u>-427.9%</u>	<u>(231,575)</u>	<u>291,746</u>	<u>-179.4%</u>	<u>365,452</u>	<u>-163.4%</u>
62 NET INCOME	<u>1,248,433</u>	<u>1,532,524</u>	<u>-18.5%</u>	<u>1,302,732</u>	<u>-4.2%</u>	<u>3,859,170</u>	<u>3,705,215</u>	<u>4.2%</u>	<u>3,132,957</u>	<u>23.2%</u>
63 EARNINGS PER SHARE	0.095	0.117	-18.8%	0.099	-4.0%	0.294	0.284	3.5%	0.239	23.0%
64 DIVIDENDS PER SHARE	0.0650	0.0625	4.0%	0.0650	0.0%	0.1949	0.1874	4.0%	0.1949	0.0%
WASTEWATER										
65 OPERATING REVENUES	331,629	190,168	74.4%	328,621	0.9%	1,037,945	548,856	89.1%	964,666	7.6%
EXPENSES										
66 Salaries and Wages	31,638	31,543	0.3%	43,015	-26.4%	93,321	76,331	22.3%	111,204	-16.1%
67 Operations and Maintenance	224,880	206,908	8.7%	256,279	-12.3%	742,258	435,660	70.4%	731,893	1.4%
68 General and Other	4,078	2,145	90.1%	3,534	15.4%	8,114	5,569	45.7%	9,546	-15.0%
69 Allocation from Water	54,523	47,801	14.1%	50,712	7.5%	161,081	134,846	19.5%	143,057	12.6%
70 Depreciation	49,977	18,700	167.3%	47,934	4.3%	149,931	56,100	167.3%	143,802	4.3%
71 Interest Capitalized	(2,626)	(26,242)	-90.0%	(3,567)	-26.4%	(9,573)	(70,953)	-86.5%	(9,201)	4.0%
72 Other Income and Deductions	881	930	-5.3%	881	0.0%	2,643	2,791	-5.3%	2,643	0.0%
73 Federal and State Income Taxes	<u>(166,935)</u>	<u>(29,200)</u>	<u>-471.7%</u>	<u>(26,944)</u>	<u>-519.6%</u>	<u>(194,168)</u>	<u>(30,113)</u>	<u>-544.8%</u>	<u>(64,619)</u>	<u>-200.5%</u>
74	196,416	252,585	-22.2%	371,844	-47.2%	953,607	610,231	56.3%	1,068,325	-10.7%
75 WASTEWATER NET INCOME	<u>135,213</u>	<u>(62,417)</u>	<u>316.6%</u>	<u>(43,223)</u>	<u>412.8%</u>	<u>84,338</u>	<u>(61,375)</u>	<u>237.4%</u>	<u>(103,659)</u>	<u>181.4%</u>

**THE YORK WATER COMPANY
BUDGETED CONSTRUCTION EXPENDITURES COMPARED TO ACTUAL
THREE MONTHS ENDED MARCH 31, 2021**

Description	Actual Construction Expenditures Three Months Ended March 31, 2021	Projected Construction Expenditures Three Months Ended March 31, 2021	Difference
303 Land	\$328	\$0	\$328
304 Buildings and Structures	\$121,979	\$132,000	(\$10,021)
305 Collecting & Impounding Reservoirs	\$489,098	\$1,160,000	(\$670,902) ⁽¹⁾
306 Lake, River & Other Intakes	\$0	\$0	\$0
307 Wells & Springs	\$0	\$0	\$0
309 Supply Mains	\$405,833	\$100,000	\$305,833 ⁽²⁾
310 Power Generation Equipment	\$0	\$0	\$0
311 Electric Pumping Equipment	\$687,346	\$650,000	\$37,346
320 Purification System	\$135,494	\$256,500	(\$121,006) ⁽³⁾
330 Distrib Reservoirs & Standpipes	\$320,275	\$250,000	\$70,275
331 Mains and Accessories	\$3,699,865	\$3,700,000	(\$135)
333 Services	\$692,301	\$590,000	\$102,301 ⁽⁴⁾
334 Meters	\$181,979	\$251,140	(\$69,161)
335 Fire Hydrants	\$181,884	\$225,451	(\$43,567)
336 Backflow Prevention Devices	\$3,494	\$9,500	(\$6,006)
340 Office Furniture and Equipment	\$452,915	\$509,200	(\$56,285)
341 Transportation Equipment	\$58,354	\$50,000	\$8,354
342 Stores Equipment	\$0	\$0	\$0
343 Shop, Tools, & Work Equip	\$14,378	\$24,400	(\$10,022)
344 Laboratory Equipment	\$0	\$0	\$0
345 Power Operated Equipment	\$0	\$0	\$0
346 Communication Equipment	\$15,917	\$57,000	(\$41,083)
347 Miscellaneous Equipment	\$9,662	\$3,200	\$6,462
350 Wastewater Acquisition	\$13,760	\$0	\$13,760
353 Wastewater Treatment Land	\$0	\$4,500	(\$4,500)
354 Wastewater Building & Structures	\$768,155	\$615,000	\$153,155 ⁽⁵⁾
355 Wastewater Power Generation Equipment	\$0	\$120,000	(\$120,000) ⁽⁶⁾
360 Wastewater Collection Sewers Force	\$0	\$0	\$0
361 Wastewater Collection Sewers Gravity & Manholes	\$42,484	\$150,000	(\$107,516) ⁽⁷⁾
363 Wastewater Customer Service Lines	\$7,900	\$0	\$7,900
364 Wastewater Flow Measuring Devices	\$0	\$0	\$0
371 Wastewater Pumping Equipment	\$0	\$12,200	(\$12,200)
380 Wastewater Treatment Equipment	\$2,382	\$0	\$2,382
382 Wastewater Outfall Sewer lines	\$1,189	\$20,000	(\$18,811)
390 Wastewater Office Furniture & Equipment	\$0	\$0	\$0
391 Wastewater Transportation Equipment	\$42,103	\$0	\$42,103
393 Wastewater Shop Equipment	\$4,183	\$4,000	\$183
396 Wastewater SCADA Equipment	\$2,904	\$0	\$2,904
397 Wastewater Miscellaneous Equip Security	\$0	\$0	\$0
121 Other Physical Property	\$0	\$0	\$0
	<u>\$8,356,162</u>	<u>\$8,894,091</u>	<u>(\$537,929)</u>

⁽¹⁾ Lake Williams Dam Rehab Design and Water St Abandonment delayed

⁽²⁾ Amblebrook Wells & Raw Water Mains reclassified from Mains upon closing

⁽³⁾ Felton Water System Design, Algae/HAB Monitoring, and Zetaciser delayed

⁽⁴⁾ Routine and Conventional Expenditures

⁽⁵⁾ Lower Windsor WWTP Expansion over budget offset by Amblebrook WWTP delayed

⁽⁶⁾ Jacobus Wastewater Generators delayed

⁽⁷⁾ Replace Existing Sewer Main delayed

THE YORK WATER COMPANY
BUDGETED STATEMENT OF CASH FLOWS COMPARED TO ACTUAL
THREE MONTHS ENDED MARCH 31, 2021

	Actual Three Months Ended March 31, 2021	Projected Three Months Ended March 31, 2021	Difference
FUNDS PROVIDED FROM (USED):			
Net income	\$3,705,215	\$3,362,394	\$342,821
Expenses not requiring cash outlay:			
Depreciation	\$2,173,713	2,152,753	20,960
Deferred Income Tax	(108,222)	25,925	(134,147)
Dividend Reinvestment, Direct Stock, and Employee Stock Purchase Plans	472,240	434,970	37,270
Construction Expenditures	(8,356,162)	(8,894,091)	537,929
Customers' Advances for Construction & Contributions	654,520	51,605	602,915
Long Term Debt Paydown	0	0	0
Net Line of Credit Borrowings (Repayments)	(1,529,882)	1,653,941	(3,183,823)
Long-Term Debt Issue	0	0	0
Dividends	(2,448,090)	(2,447,968)	(122)
Change in Working Capital	<u>(\$5,436,668)</u>	<u>(\$3,660,471)</u>	<u>(\$1,776,197)</u>

THE YORK WATER COMPANY
INTEGRATED ANNUAL AND LONG RANGE CORPORATE PLAN
March 31, 2021

CAPITAL STRUCTURE POLICY

	Long-Range Goal	Actual as of March 31, 2021 Per Financial Reports
Percentage of Long-Term Debt *	46.0	46.3
Percentage of Equity	54.0	53.7
	100.0	100.0

DIVIDEND PAYOUT POLICY

	Long-Range Goal	Actual Three Months Ended March 31, 2021 Per Financial Reports
Dividend Payout Percentage	74.0	66.1

* includes committed LOC borrowings

* excludes short-term borrowings

* excludes discount on issuance of long-term debt and unamortized debt issuance costs

**THE YORK WATER COMPANY
BUDGETED CONSTRUCTION EXPENDITURES COMPARED TO ACTUAL
SIX MONTHS ENDED JUNE 30, 2021**

Description	Actual Construction Expenditures Six Months Ended June 30, 2021	Projected Construction Expenditures Six Months Ended June 30, 2021	Difference
303 Land	\$328	\$0	\$328
304 Buildings and Structures	\$355,321	\$539,000	(\$183,679) ⁽¹⁾
305 Collecting & Impounding Reservoirs	\$2,154,543	\$2,375,000	(\$220,457) ⁽²⁾
306 Lake, River & Other Intakes	\$19,402	\$50,000	(\$30,598)
309 Supply Mains	\$423,451	\$300,000	\$123,451 ⁽³⁾
311 Electric Pumping Equipment	\$1,048,593	\$760,000	\$288,593 ⁽⁴⁾
320 Purification System	\$199,561	\$606,500	(\$406,939) ⁽⁵⁾
330 Distrib Reservoirs & Standpipes	\$1,219,695	\$1,116,000	\$103,695 ⁽⁶⁾
331 Mains and Accessories	\$8,060,928	\$7,490,000	\$570,928 ⁽⁷⁾
333 Services	\$1,503,433	\$1,140,000	\$363,433 ⁽⁸⁾
334 Meters	\$424,713	\$516,648	(\$91,935)
335 Fire Hydrants	\$332,845	\$428,324	(\$95,479)
336 Backflow Prevention Devices	\$14,020	\$19,000	(\$4,980)
340 Office Furniture and Equipment	\$831,814	\$1,221,400	(\$389,586) ⁽⁹⁾
341 Transportation Equipment	\$141,927	\$175,000	(\$33,073)
343 Shop, Tools, & Work Equip	\$14,378	\$105,400	(\$91,022)
344 Laboratory Equipment	\$11,565	\$0	\$11,565
346 Communication Equipment	\$20,724	\$77,000	(\$56,276)
347 Miscellaneous Equipment	\$9,661	\$13,200	(\$3,539)
350 Wastewater Acquisition	\$36,791	\$0	\$36,791
353 Wastewater Treatment Land	\$0	\$9,000	(\$9,000)
354 Wastewater Building & Structures	\$1,425,707	\$1,115,000	\$310,707 ⁽¹⁰⁾
355 Wastewater Power Generation Equipment	\$16,436	\$210,000	(\$193,564) ⁽¹¹⁾
361 Wastewater Collection Sewers Gravity & Manholes	\$48,015	\$300,000	(\$251,985) ⁽¹²⁾
363 Wastewater Customer Service Lines	\$34,262	\$0	\$34,262
371 Wastewater Pumping Equipment	\$0	\$12,200	(\$12,200)
380 Wastewater Treatment Equipment	\$2,382	\$42,500	(\$40,118)
382 Wastewater Outfall Sewer lines	\$3,611	\$45,000	(\$41,389)
391 Wastewater Transportation Equipment	\$74,938	\$0	\$74,938
393 Wastewater Shop Equipment	\$4,183	\$4,000	\$183
396 Wastewater SCADA Equipment	\$6,347	\$0	\$6,347
121 Other Physical Property	\$0	\$20,000	(\$20,000)
	<u>\$18,439,574</u>	<u>\$18,690,172</u>	<u>(\$250,598)</u>

⁽¹⁾ Filter Plant Lab Renovations & Employee Center Cameras/Alarms delayed

⁽²⁾ Lake Redman Spillway Repairs & Dam Conceptual Analysis delayed

⁽³⁾ Amblebrook Wells & Raw Water Mains reclassified from Mains upon closing offset by Brillhart Force Main Repair & Amblebrook Wells 2 & 3 delayed

⁽⁴⁾ Brillhart PS Renovation over budget offset by DYWA Booster Station & Loganville Booster Station Expansion delayed

⁽⁵⁾ Felton Water System Design & Filter Plant Carbon Feed System Design delayed

⁽⁶⁾ Amblebrook Elevated Tank over budget offset by East Prospect Tank Painting delayed

⁽⁷⁾ Increase in Developer Financed Mains

⁽⁸⁾ Routine and Conventional Expenditures

⁽⁹⁾ Oracle EBS Upgrade below budget

⁽¹⁰⁾ Lower Windsor WWTP Expansion over budget offset by Amblebrook WWTP delayed

⁽¹¹⁾ Wastewater Generators delayed

⁽¹²⁾ West York Sewer Main Replacement delayed

THE YORK WATER COMPANY
BUDGETED STATEMENT OF CASH FLOWS COMPARED TO ACTUAL
SIX MONTHS ENDED JUNE 30, 2021

	Actual Six Months Ended <u>June 30, 2021</u>	Projected Six Months Ended <u>June 30, 2021</u>	<u>Difference</u>
FUNDS PROVIDED FROM (USED):			
Net income	\$8,189,510	\$7,116,378	\$1,073,132
Expenses not requiring cash outlay:			
Depreciation	\$4,371,769	4,328,282	43,487
Deferred Income Tax	(72,142)	52,746	(124,888)
Dividend Reinvestment, Direct Stock, and Employee Stock Purchase Plans	1,043,215	870,132	173,083
Construction Expenditures	(18,439,574)	(18,690,172)	250,598
Customers' Advances for Construction & Contributions	726,729	114,121	612,608
Long Term Debt Paydown	0	0	0
Net Line of Credit Borrowings (Repayments)	3,335,720	7,445,821	(4,110,101)
Long-Term Debt Issue	0	0	0
Dividends	(4,899,877)	(4,897,779)	(2,098)
Change in Working Capital	<u>(\$5,744,650)</u>	<u>(\$3,660,471)</u>	<u>(\$2,084,179)</u>

THE YORK WATER COMPANY
INTEGRATED ANNUAL AND LONG RANGE CORPORATE PLAN
June 30, 2021

CAPITAL STRUCTURE POLICY

	<u>Long-Range Goal</u>	<u>Actual as of June 30, 2021 Per Financial Reports</u>
Percentage of Long-Term Debt *	46.0	46.8
Percentage of Equity	<u>54.0</u>	<u>53.2</u>
	<u><u>100.0</u></u>	<u><u>100.0</u></u>

DIVIDEND PAYOUT POLICY

	<u>Long-Range Goal</u>	<u>Actual Six Months Ended June 30, 2021 Per Financial Reports</u>
Dividend Payout Percentage	<u>74.0</u>	<u>59.8</u>

* includes committed LOC borrowings

* excludes short-term borrowings

* excludes discount on issuance of long-term debt and unamortized debt issuance costs

**THE YORK WATER COMPANY
BUDGETED CONSTRUCTION EXPENDITURES COMPARED TO ACTUAL
NINE MONTHS ENDED SEPTEMBER 30, 2021**

Description	Actual Construction Expenditures Nine Months Ended September 30, 2021	Projected Construction Expenditures Nine Months Ended September 30, 2021	Difference
303 Land	\$328	\$0	\$328
304 Buildings and Structures	\$492,923	\$856,000	(\$363,077) ⁽¹⁾
305 Collecting & Impounding Reservoirs	\$2,501,136	\$3,575,000	(\$1,073,864) ⁽²⁾
306 Lake, River & Other Intakes	\$23,906	\$50,000	(\$26,094)
309 Supply Mains	\$441,494	\$500,000	(\$58,506)
311 Electric Pumping Equipment	\$1,460,291	\$1,160,000	\$300,291 ⁽³⁾
320 Purification System	\$209,462	\$1,052,500	(\$843,038) ⁽⁴⁾
330 Distrib Reservoirs & Standpipes	\$2,146,442	\$1,616,000	\$530,442 ⁽⁵⁾
331 Mains and Accessories	\$13,283,497	\$11,579,000	\$1,704,497 ⁽⁶⁾
333 Services	\$2,129,524	\$1,660,000	\$469,524 ⁽⁷⁾
334 Meters	\$662,270	\$763,868	(\$101,598) ⁽⁸⁾
335 Fire Hydrants	\$479,241	\$541,545	(\$62,304)
336 Backflow Prevention Devices	\$14,021	\$28,500	(\$14,479)
340 Office Furniture and Equipment	\$1,000,192	\$1,391,600	(\$391,408) ⁽⁹⁾
341 Transportation Equipment	\$192,537	\$275,000	(\$82,463)
343 Shop, Tools, & Work Equip	\$91,350	\$123,200	(\$31,850)
344 Laboratory Equipment	\$58,438	\$0	\$58,438
346 Communication Equipment	\$29,035	\$97,000	(\$67,965)
347 Miscellaneous Equipment	\$9,662	\$13,200	(\$3,538)
350 Wastewater Acquisition	\$48,456	\$12,407,500	(\$12,359,044) ⁽¹⁰⁾
353 Wastewater Treatment Land	\$0	\$9,000	(\$9,000)
354 Wastewater Building & Structures	\$2,364,452	\$1,465,000	\$899,452 ⁽¹¹⁾
355 Wastewater Power Generation Equipment	\$97,140	\$210,000	(\$112,860) ⁽¹²⁾
361 Wastewater Collection Sewers Gravity & Manholes	\$467,605	\$450,000	\$17,605
371 Wastewater Pumping Equipment	\$13,599	\$62,200	(\$48,601)
380 Wastewater Treatment Equipment	\$18,481	\$57,500	(\$39,019)
382 Wastewater Outfall Sewer lines	\$44,148	\$75,000	(\$30,852)
391 Wastewater Transportation Equipment	\$74,938	\$0	\$74,938
393 Wastewater Shop Equipment	\$4,183	\$4,000	\$183
396 Wastewater SCADA Equipment	\$13,855	\$0	\$13,855
121 Other Physical Property	\$0	\$20,000	(\$20,000)
	<u>\$28,372,606</u>	<u>\$40,042,613</u>	<u>(\$11,670,007)</u>

⁽¹⁾ Filter Plant Lab Renovations, Employee Center Cameras/Alarms, Lower Shop Building Addition, & Filter Plant Paving delayed

⁽²⁾ Lake Williams & Redman Projects delayed

⁽³⁾ Brillhart PS Renovation over budget offset by DYWA Booster Station & Loganville Booster Station Expansion delayed

⁽⁴⁾ Felton Water System Design, Filter Plant Carbon Feed System & Dewatering Press delayed

⁽⁵⁾ Amblebrook Elevated Tank over budget

⁽⁶⁾ Increase in Developer Financed Mains

⁽⁷⁾ Routine and Conventional Expenditures

⁽⁸⁾ Purchased Meters & MIU's below budget

⁽⁹⁾ Oracle EBS Upgrade below budget and Data Warehouse & Additional Backup Capabilities delayed

⁽¹⁰⁾ SYC, Country View Manor, & West Manheim Wastewater Acquisitions delayed

⁽¹¹⁾ Lower Windsor WWTP Expansion over budget

⁽¹²⁾ Wastewater Generators delayed

THE YORK WATER COMPANY
BUDGETED STATEMENT OF CASH FLOWS COMPARED TO ACTUAL
NINE MONTHS ENDED SEPTEMBER 30, 2021

	Actual Nine Months Ended <u>September 30, 2021</u>	Projected Nine Months Ended <u>September 30, 2021</u>	<u>Difference</u>
FUNDS PROVIDED FROM (USED):			
Net income	\$12,983,058	\$11,664,933	\$1,318,125
Expenses not requiring cash outlay:			
Depreciation	\$6,595,366	6,533,081	62,285
Deferred Income Tax	52,999	95,185	(42,186)
Dividend Reinvestment, Direct Stock, and Employee Stock Purchase Plans	1,612,045	1,305,588	306,457
Construction Expenditures	(28,372,606)	(40,042,613)	11,670,007
Customers' Advances for Construction & Contributions	1,181,940	112,109	1,069,831
Long Term Debt Paydown	0	0	0
Net Line of Credit Borrowings (Repayments)	8,492,016	24,021,655	(15,529,639)
Long-Term Debt Issue	0	0	0
Dividends	(7,354,054)	(7,350,409)	(3,645)
Change in Working Capital	<u>(\$4,809,236)</u>	<u>(\$3,660,471)</u>	<u>(\$1,148,765)</u>

THE YORK WATER COMPANY
INTEGRATED ANNUAL AND LONG RANGE CORPORATE PLAN
September 30, 2021

CAPITAL STRUCTURE POLICY

	<u>Long-Range Goal</u>	<u>Actual as of September 30, 2021 Per Financial Reports</u>
Percentage of Long-Term Debt *	46.0	47.3
Percentage of Equity	<u>54.0</u>	<u>52.7</u>
	<u><u>100.0</u></u>	<u><u>100.0</u></u>

DIVIDEND PAYOUT POLICY

	<u>Long-Range Goal</u>	<u>Actual Nine Months Ended September 30, 2021 Per Financial Reports</u>
Dividend Payout Percentage	<u>74.0</u>	<u>56.6</u>

* includes committed LOC borrowings

* excludes short-term borrowings

* excludes discount on issuance of long-term debt and unamortized debt issuance costs

**THE YORK WATER COMPANY
BUDGETED CONSTRUCTION EXPENDITURES COMPARED TO ACTUAL
TWELVE MONTHS ENDED DECEMBER 31, 2021**

Description	Actual Construction Expenditures Twelve Months Ended December 31, 2021	Projected Construction Expenditures Twelve Months Ended December 31, 2021	Difference
303 Land	\$5,099	\$0	\$5,099
304 Buildings and Structures	\$688,535	\$1,061,000	(\$372,465) ⁽¹⁾
305 Collecting & Impounding Reservoirs	\$3,185,120	\$4,775,000	(\$1,589,880) ⁽²⁾
306 Lake, River & Other Intakes	\$23,906	\$50,000	(\$26,094)
309 Supply Mains	\$447,460	\$700,000	(\$252,540) ⁽³⁾
310 Power Generation Equipment	\$47,274	\$0	\$47,274
311 Electric Pumping Equipment	\$1,415,141	\$1,260,000	\$155,141 ⁽⁴⁾
320 Purification System	\$232,435	\$1,512,500	(\$1,280,065) ⁽⁵⁾
330 Distrib Reservoirs & Standpipes	\$2,251,866	\$2,116,000	\$135,866 ⁽⁶⁾
331 Mains and Accessories	\$16,090,351	\$15,766,000	\$324,351 ⁽⁷⁾
333 Services	\$3,155,145	\$2,200,000	\$955,145 ⁽⁸⁾
334 Meters	\$915,024	\$1,001,944	(\$86,920)
335 Fire Hydrants	\$626,008	\$722,441	(\$96,433)
336 Backflow Prevention Devices	\$14,020	\$38,000	(\$23,980)
340 Office Furniture and Equipment	\$1,120,357	\$1,486,600	(\$366,243) ⁽⁹⁾
341 Transportation Equipment	\$204,241	\$275,000	(\$70,759)
343 Shop, Tools, & Work Equip	\$93,039	\$163,200	(\$70,161)
344 Laboratory Equipment	\$58,438	\$0	\$58,438
346 Communication Equipment	\$125,116	\$117,000	\$8,116
347 Miscellaneous Equipment	\$22,025	\$13,200	\$8,825
350 Wastewater Acquisition	\$11,994,920	\$15,857,500	(\$3,862,580) ⁽¹⁰⁾
353 Wastewater Treatment Land	\$0	\$9,000	(\$9,000)
354 Wastewater Building & Structures	\$2,598,158	\$1,815,000	\$783,158 ⁽¹¹⁾
355 Wastewater Power Generation Equipment	\$123,869	\$210,000	(\$86,131)
361 Wastewater Collection Sewers Gravity & Manholes	\$769,207	\$450,000	\$319,207 ⁽¹²⁾
371 Wastewater Pumping Equipment	\$13,599	\$62,200	(\$48,601)
380 Wastewater Treatment Equipment	\$18,481	\$57,500	(\$39,019)
382 Wastewater Outfall Sewer lines	\$129,497	\$75,000	\$54,497
391 Wastewater Transportation Equipment	\$74,938	\$0	\$74,938
393 Wastewater Shop Equipment	\$4,183	\$4,000	\$183
396 Wastewater SCADA Equipment	\$23,929	\$0	\$23,929
121 Other Physical Property	\$17,958	\$20,000	(\$2,042)
	<u>\$46,489,339</u>	<u>\$51,818,085</u>	<u>(\$5,328,746)</u>

⁽¹⁾ Filter Plant Lab Renovations, Employee Center Cameras/Alarms, & Cell Modems for Southwestern Sites delayed

⁽²⁾ Lake Williams & Redman Projects delayed

⁽³⁾ Amblebrook Wells & Raw Water Mains reclassified from Mains upon closing offset by Brillhart Force Main Repair & Amblebrook Wells 2 & 3 delayed

⁽⁴⁾ Brillhart PS Renovation over budget offset by DYWA Booster Station & Loganville Booster Station Expansion delayed

⁽⁵⁾ Felton Water System Design, Filter Plant Carbon Feed System & Dewatering Press delayed

⁽⁶⁾ Amblebrook Elevated Tank over budget

⁽⁷⁾ Increase in Developer Financed Mains

⁽⁸⁾ Routine and Conventional Expenditures

⁽⁹⁾ Oracle EBS Upgrade below budget and Data Warehouse & Additional Backup Capabilities delayed

⁽¹⁰⁾ SYC, Country View Manor, CMV & LIDA Wastewater Acquisitions delayed

⁽¹¹⁾ Lower Windsor WWTP Expansion over budget offset by Amblebrook WWTP delayed

⁽¹²⁾ West York Sewer main replacement over budget

THE YORK WATER COMPANY
BUDGETED STATEMENT OF CASH FLOWS COMPARED TO ACTUAL
TWELVE MONTHS ENDED DECEMBER 31, 2021

	Actual Twelve Months Ended <u>December 31, 2021</u>	Projected Twelve Months Ended <u>December 31, 2021</u>	<u>Difference</u>
FUNDS PROVIDED FROM (USED):			
Net income	\$17,236,584	\$15,241,862	\$1,994,722
Expenses not requiring cash outlay:			
Depreciation	\$8,858,873	8,748,397	110,476
Deferred Income Tax	150,558	114,483	36,075
Dividend Reinvestment, Direct Stock, and Employee Stock Purchase Plans	2,081,479	1,751,483	329,996
Construction Expenditures	(46,489,339)	(51,818,085)	5,328,746
Customers' Advances for Construction & Contributions	3,062,813	67,063	2,995,750
Long Term Debt Paydown	0	0	0
Net Line of Credit Borrowings (Repayments)	22,620,284	32,137,389	(9,517,105)
Long-Term Debt Issue	0	0	0
Dividends	(9,908,491)	(9,903,064)	(5,427)
Change in Working Capital	<u>(\$2,387,239)</u>	<u>(\$3,660,472)</u>	<u>\$1,273,233</u>

THE YORK WATER COMPANY
INTEGRATED ANNUAL AND LONG RANGE CORPORATE PLAN
December 31, 2021

CAPITAL STRUCTURE POLICY

	Long-Range Goal	Actual as of December 31, 2021 Per Financial Reports
Percentage of Long-Term Debt *	46.0	49.4
Percentage of Equity	54.0	50.6
	100.0	100.0

DIVIDEND PAYOUT POLICY

	Long-Range Goal	Actual Twelve Months Ended December 31, 2021 Per Financial Reports
Dividend Payout Percentage	74.0	57.5

* includes committed LOC borrowings

* excludes discount on issuance of long-term debt and unamortized debt issuance costs

**THE YORK WATER COMPANY
BUDGETED CONSTRUCTION EXPENDITURES COMPARED TO ACTUAL
THREE MONTHS ENDED MARCH 31, 2022**

Description	Actual Construction Expenditures Three Months Ended March 31, 2022	Projected Construction Expenditures Three Months Ended March 31, 2022	Difference
304 Buildings and Structures	\$329,876	\$170,000	\$159,876 ⁽¹⁾
305 Collecting & Impounding Reservoirs	\$1,090,310	\$2,185,000	(\$1,094,690) ⁽²⁾
309 Supply Mains	\$26,985	\$0	\$26,985
310 Power Generation Equipment	\$1,449	\$70,000	(\$68,551)
311 Electric Pumping Equipment	\$72,526	\$57,000	\$15,526
320 Purification System	\$41,083	\$225,000	(\$183,917) ⁽³⁾
330 Distrib Reservoirs & Standpipes	\$402,230	\$0	\$402,230 ⁽⁴⁾
331 Mains and Accessories	\$3,018,753	\$3,827,250	(\$808,497) ⁽⁵⁾
333 Services	\$1,024,174	\$581,875	\$442,299 ⁽⁶⁾
334 Meters	\$419,977	\$241,000	\$178,977 ⁽⁷⁾
335 Fire Hydrants	\$169,571	\$190,250	(\$20,679)
336 Backflow Prevention Devices	\$39,114	\$8,000	\$31,114
340 Office Furniture and Equipment	\$255,934	\$202,500	\$53,434
341 Transportation Equipment	\$34,935	\$75,000	(\$40,065)
343 Shop, Tools, & Work Equip	\$55,792	\$35,500	\$20,292
344 Laboratory Equipment	\$3,769	\$51,000	(\$47,231)
346 Communication Equipment	\$25,741	\$65,000	(\$39,259)
347 Miscellaneous Equipment	\$0	\$5,000	(\$5,000)
350 Wastewater Acquisition	\$17,929	\$0	\$17,929
354 Wastewater Building & Structures	\$1,681,892	\$8,500	\$1,673,392 ⁽⁸⁾
361 Wastewater Collection Sewers Gravity & Manholes	\$1,492	\$300,000	(\$298,508) ⁽⁹⁾
363 Wastewater Customer Service Lines	\$21,619	\$0	\$21,619
371 Wastewater Pumping Equipment	\$3,446	\$0	\$3,446
380 Wastewater Treatment Equipment	\$0	\$8,000	(\$8,000)
382 Wastewater Outfall Sewer lines	\$10,928	\$0	\$10,928
390 Wastewater Office Furniture & Equipment	\$3,928	\$0	\$3,928
396 Wastewater SCADA Equipment	\$23,085	\$0	\$23,085
121 Other Physical Property	\$0	\$16,000	(\$16,000)
	<u>\$8,776,538</u>	<u>\$8,321,875</u>	<u>\$454,663</u>

⁽¹⁾ Brillhart Office/Breakroom Addition ahead of schedule

⁽²⁾ Lake Williams Projects delayed

⁽³⁾ Filter Plant PAC (Carbon) Feed System delayed

⁽⁴⁾ Amblebrook Elevated Tank over budget

⁽⁵⁾ Replacement mains and valves delayed

⁽⁶⁾ Routine and Conventional Expenditures

⁽⁷⁾ Routine and Conventional Expenditures

⁽⁸⁾ Amblebrook WWTP Phase I over budget

⁽⁹⁾ West York Sewer main replacement delayed

THE YORK WATER COMPANY
BUDGETED STATEMENT OF CASH FLOWS COMPARED TO ACTUAL
THREE MONTHS ENDED MARCH 31, 2022

	Actual Three Months Ended <u>March 31, 2022</u>	Projected Three Months Ended <u>March 31, 2022</u>	<u>Difference</u>
FUNDS PROVIDED FROM (USED):			
Net income	\$3,859,170	\$3,132,960	\$726,210
Expenses not requiring cash outlay:			
Depreciation	\$2,480,202	2,473,004	7,198
Deferred Income Tax	(230,250)	18,273	(248,523)
Dividend Reinvestment, Direct Stock, and Employee Stock Purchase Plans	449,778	547,168	(97,390)
Construction Expenditures	(8,776,538)	(8,321,875)	(454,663)
Customers' Advances for Construction & Contributions	338,719	246,175	92,544
Long Term Debt Paydown	0	0	0
Net Line of Credit Borrowings (Repayments)	5,086,331	4,461,240	625,091
Long-Term Debt Issue	0	0	0
Dividends	(2,556,160)	(2,556,945)	785
Change in Working Capital	<u>\$651,252</u>	<u>\$0</u>	<u>\$651,252</u>

THE YORK WATER COMPANY
INTEGRATED ANNUAL AND LONG RANGE CORPORATE PLAN
March 31, 2022

CAPITAL STRUCTURE POLICY

	Long-Range Goal	Actual as of March 31, 2022 Per Financial Reports
Percentage of Long-Term Debt *	46.0	50.0
Percentage of Equity	54.0	50.0
	100.0	100.0

DIVIDEND PAYOUT POLICY

	Long-Range Goal	Actual Three Months Ended March 31, 2022 Per Financial Reports
Dividend Payout Percentage	74.0	66.2

* includes committed LOC borrowings

* excludes discount on issuance of long-term debt and unamortized debt issuance costs

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OTHER DATA OPERATING AND CAPITAL BUDGETS

53.53 XI. Other Data

D. Water and Wastewater Utilities

4. Provide a copy of the company's most recent operating and capital budgets.

Response: A copy of the Company's most recent operating and capital budget is attached.

BUDGETED NET INCOME FOR 2022

CONSOLIDATED

22-Nov-21

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
OPERATING REVENUES													
Residential	2,995,651	2,498,472	2,927,812	2,744,643	3,039,720	3,108,173	3,159,243	2,988,279	2,994,210	3,033,552	2,824,566	2,946,762	35,261,083
Commercial	818,401	759,879	894,658	839,775	930,957	934,355	1,082,724	1,052,410	1,043,313	1,019,235	916,738	898,007	11,190,452
Industrial	316,148	298,654	327,784	329,242	362,565	370,215	380,412	392,009	357,863	353,353	338,543	323,295	4,150,083
Fire Protection and Other	386,563	324,631	400,115	351,013	366,765	383,300	393,489	375,606	403,478	391,798	364,048	393,113	4,533,920
Revenue Offset - Tax Rate Change	0	0	0	0	0	0	0	0	0	0	0	0	0
Wastewater	324,494	311,551	328,621	318,144	323,990	327,597	345,334	338,176	349,427	341,711	338,443	337,240	3,984,728
	4,841,257	4,193,187	4,878,991	4,582,817	5,023,997	5,123,640	5,361,202	5,146,479	5,148,291	5,139,649	4,782,339	4,898,418	59,120,266
OPERATING EXPENSES													
SOURCE OF SUPPLY													
Salaries and Wages-Operations	10,358	11,348	10,060	10,999	7,203	9,405	10,282	7,568	11,123	10,204	15,199	12,584	126,333
Salaries and Wages-Maintenance	16,549	19,843	26,917	24,421	22,191	25,904	22,983	21,833	25,037	18,493	18,005	15,504	257,681
Purchased Power	53,198	48,390	53,519	58,676	55,764	54,123	61,369	49,498	58,150	63,539	47,784	59,832	663,843
Fuel	1,524	1,818	1,675	1,390	902	137	6,358	3,640	1,204	1,896	2,879	1,265	24,688
Misc Expenses-Operations	10,376	10,962	13,405	4,574	4,201	11,603	4,129	6,477	6,879	5,175	7,562	12,419	97,762
Misc Expenses-Maintenance	22,426	18,576	15,163	15,099	14,691	39,707	12,476	15,093	22,666	12,119	16,364	11,080	215,460
	114,431	110,936	120,739	115,159	104,953	140,879	117,597	104,109	125,060	111,426	107,794	112,685	1,385,767
WATER TREATMENT													
Salaries and Wages-Operations	76,448	73,849	82,940	83,846	84,121	83,138	86,893	91,789	99,463	80,266	90,425	103,066	1,036,244
Salaries and Wages-Maintenance	14,048	13,283	13,344	13,276	14,814	14,218	17,205	20,243	14,493	18,419	17,643	14,668	185,654
Chemicals	41,684	35,722	40,860	45,726	60,093	72,000	97,458	114,705	97,949	86,986	66,693	62,204	822,078
Misc Expenses-Operations	47,390	56,732	44,977	45,401	46,146	44,944	54,712	65,461	57,093	47,914	64,658	45,859	621,287
Misc Expenses-Maintenance	25,300	26,945	26,612	20,176	19,121	29,576	42,518	42,622	43,569	45,187	48,713	40,810	411,149
	204,870	206,532	208,733	208,425	224,295	243,876	298,785	334,820	312,566	278,772	288,131	266,607	3,076,412
TRANSMISSION AND DISTRIBUTION													
Salaries and Wages-Operations	151,417	142,044	150,310	147,546	140,889	151,556	150,457	145,941	162,643	145,252	164,953	152,203	1,805,211
Salaries and Wages-Maintenance	86,897	90,708	97,873	82,564	95,812	93,813	91,182	91,700	80,974	95,909	79,380	98,434	1,085,242
Purchased Power	39,295	37,758	43,355	36,544	43,034	32,398	45,326	40,393	40,316	45,400	45,535	45,948	495,301
Misc Expenses-Operations	40,607	31,236	43,245	24,663	29,435	35,587	51,327	37,527	49,720	29,795	34,173	33,306	440,619
Misc Expenses-Maintenance	134,932	145,649	205,081	180,188	177,523	189,304	204,865	200,783	183,452	153,512	160,426	164,997	2,100,711
	453,147	447,395	539,863	471,504	486,692	502,657	543,156	516,342	517,104	469,868	484,467	494,888	5,927,083
CUSTOMERS ACCOUNTS													
Salaries and Wages-Operations	82,482	80,048	87,598	83,693	77,906	80,880	80,287	83,037	82,680	82,669	80,041	76,618	977,936
Misc Expenses-Operations	80,608	74,161	80,246	83,650	73,090	79,945	83,866	73,351	77,164	74,245	85,411	72,243	937,977
	163,089	154,208	167,843	167,342	150,995	160,825	164,152	156,387	159,843	156,914	165,452	148,860	1,915,913
ADMINISTRATIVE AND GENERAL													
Salaries and Wages-Operations	189,551	190,196	211,800	213,201	209,697	213,995	203,622	196,110	212,938	202,140	195,778	306,851	2,545,877
Salaries and Wages-Maintenance	2,340	2,210	1,412	1,922	838	1,543	676	1,197	1,232	2,356	1,377	2,772	19,875
Pension and 401k	71,127	64,001	63,400	60,906	58,966	58,730	58,925	57,674	55,623	52,212	51,282	56,475	709,320
Health Insurance	122,737	120,737	28,919	120,741	118,741	28,919	123,141	121,141	28,919	125,541	123,541	28,919	1,091,995
Contractual Services	100,755	90,757	113,560	68,396	78,054	70,300	47,877	52,497	63,687	43,019	48,910	77,071	854,880
General Insurance	100,043	100,043	100,043	100,043	100,043	100,043	100,043	100,043	100,043	100,043	100,043	100,043	1,200,520
Rate Case Expense	8,663	8,663	0	0	0	0	0	0	0	0	0	0	17,326
Bad Debt Expense	33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,750	405,000
Shareholder Expense	21,500	17,900	17,900	22,500	23,900	18,900	21,500	17,900	18,900	21,500	17,900	19,900	240,200
Misc Expenses-Operations	121,561	93,765	128,103	88,566	177,347	106,081	101,417	112,310	94,625	101,627	123,875	100,814	1,350,090
Misc Expenses-Maintenance	25,298	28,188	24,718	24,927	24,532	27,578	24,501	23,191	24,712	27,336	41,509	27,441	323,933
Adm and General Exp Capitalized	(63,868)	(63,868)	(63,868)	(63,868)	(63,868)	(63,868)	(63,868)	(63,868)	(63,868)	(65,441)	(65,441)	(65,441)	(771,135)
Allocation to Wastewater	(48,196)	(47,241)	(53,245)	(51,794)	(54,410)	(55,631)	(50,556)	(55,570)	(43,142)	(45,454)	(46,144)	(69,470)	(620,856)
Prepaid Pension Cost	90,459	90,459	90,459	90,459	90,459	90,459	90,459	90,459	90,459	90,459	90,459	90,459	1,085,504
	775,719	729,559	696,950	709,748	798,048	630,797	691,486	686,833	617,877	689,088	716,838	709,583	8,452,529

BUDGETED NET INCOME FOR 2022

CONSOLIDATED

22-Nov-21

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
WASTEWATER													
Salaries and Wages-Operations	33,063	34,027	42,485	43,480	42,043	41,893	45,722	47,795	51,090	50,077	46,915	52,923	531,516
Salaries and Wages-Maintenance	792	306	530	1,568	2,366	2,644	3,385	1,726	1,539	1,142	793	655	17,446
Purchased Power	6,668	3,423	7,336	4,570	5,719	2,904	12,339	10,813	12,807	12,217	12,217	14,232	105,247
Misc Expenses-Operations	225,563	224,739	232,170	215,151	217,951	219,228	229,948	223,818	226,487	224,693	225,461	228,646	2,693,858
Misc Expenses-Maintenance	8,913	6,308	16,773	11,572	14,921	93,973	11,775	11,821	11,144	13,562	8,422	15,193	224,376
Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Taxes	4,335	4,725	5,517	5,168	5,086	5,744	5,262	4,993	5,860	4,911	4,835	5,409	61,845
Allocations	45,605	43,693	48,729	46,034	49,588	49,380	45,285	51,111	38,343	42,191	43,552	65,485	568,995
	324,939	317,221	353,540	327,543	337,675	415,767	353,717	352,078	347,270	348,793	342,196	382,543	4,203,283
DEPRECIATION/AMORTIZATION	824,335	824,335	824,335	843,095	843,095	843,095	850,800	850,800	850,800	858,334	858,334	858,334	10,129,693
OTHER TAXES	115,935	110,044	121,759	107,206	106,412	108,466	110,385	109,512	108,483	105,782	105,519	120,281	1,329,784
TOTAL OPERATING EXPENSES	2,976,466	2,900,231	3,033,764	2,950,023	3,052,166	3,046,362	3,130,079	3,110,882	3,039,003	3,018,975	3,068,731	3,093,781	36,420,464
OPERATING INCOME	1,864,791	1,292,956	1,845,227	1,632,794	1,971,831	2,077,278	2,231,123	2,035,597	2,109,288	2,120,674	1,713,608	1,804,637	22,699,804
INTEREST EXPENSE AND OTHER INCOME													
Interest on Long-term Debt	396,295	396,295	396,295	396,295	396,295	396,295	396,295	396,295	396,295	396,295	396,295	371,992	4,731,235
Interest on Short-term Debt	36,188	37,861	39,534	0	2,588	6,615	10,146	12,941	15,737	25,236	32,113	38,990	257,948
Interest Capitalized	(80,471)	(72,111)	(89,580)	(101,280)	(115,935)	(125,870)	(146,714)	(161,080)	(188,681)	(160,151)	(176,465)	(187,520)	(1,605,857)
Other Pension Costs	101,208	101,208	101,208	101,208	101,208	101,208	101,208	101,208	101,208	101,208	101,208	101,208	1,214,496
Supplemental Retirement Expense	29,122	29,122	29,122	29,122	29,122	29,122	29,122	29,122	29,122	29,122	29,122	29,122	349,465
Contributions	100	100	49,889	250	4,000	1,500	3,000	0	100	250	500	500	60,189
Other Income and Deductions	(1,749)	12,104	(7,178)	(6,015)	(7,847)	(3,743)	(4,866)	(10,390)	(5,803)	(7,754)	(10,969)	(8,256)	(62,467)
	480,693	504,579	519,290	419,580	409,431	405,126	388,191	368,095	347,977	384,207	371,804	346,036	4,945,009
INCOME BEFORE TAXES	1,384,098	788,377	1,325,937	1,213,214	1,562,400	1,672,152	1,842,933	1,667,501	1,761,311	1,736,467	1,341,803	1,458,601	17,754,794
FEDERAL AND STATE INCOME TAXES	311,422	30,826	23,204	88,929	207,799	29,263	298,555	181,758	8,807	263,943	146,257	7,293	1,598,056
NET INCOME	1,072,676	757,551	1,302,733	1,124,285	1,354,601	1,642,889	1,544,378	1,485,743	1,752,504	1,472,524	1,195,546	1,451,308	16,156,738
EARNINGS PER SHARE	0.082	0.058	0.099	0.080	0.096	0.117	0.110	0.106	0.125	0.105	0.085	0.103	1.166
DIVIDENDS PER SHARE	0.065	0.065	0.065	0.065	0.065	0.065	0.065	0.065	0.065	0.068	0.068	0.068	0.787
NUMBER OF SHARES	13,116,174	13,117,854	13,126,069	14,042,524	14,044,204	14,059,024	14,060,704	14,062,384	14,071,003	14,072,683	14,074,363	14,083,229	14,083,229

THE YORK WATER COMPANY
2022 Capital Budget
As of November 2021

Description	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
Land					0
Structures and Improvements					
Amblebrook Treatment Building & Tank Site Paving		41,000			41,000
Amblebrook Buildings - Replace Entry Doors	12,000				12,000
Distribution - Replace entry door near power washer		6,000			6,000
Distribution - Replace Roll Up Doors Where Meter Repair Parks			30,000		30,000
Roof Replacements Booster Stations		40,000	25,000		65,000
Employee Center Upgrades - Modify Entrance				75,000	75,000
Lagoon Property - Install Fence			15,000		15,000
Brillhart - Replace Slate Roof Over New Electrical Equipment	90,000				90,000
Brillhart - Paving			50,000		50,000
Brillhart - Pole Barn Addition (Electronics Relocation)		120,000			120,000
Brillhart - Office/Breakroom Addition (Electronics Relocation)		140,000			140,000
Brillhart - Expand Perimeter of Security Fence			36,000		36,000
Filter Plant - Basin 3 Handrail			25,000		25,000
Main office - 130 Rear Concrete Steps Rehab	5,000				5,000
Main Office - IT Area Water Remediation	15,000				15,000
Replace Lighting In Mark Hardman's Office	3,000				3,000
Light Upgrades - FP & Solids	25,000				25,000
Install Solar Panels at Filter Plant Front Gate, Grantly Road Electric Service		15,000			15,000
SWP Education and Grounds Improvement		25,000	25,000		50,000
Farm Tek ClearSpan Storage Building for Topsoil		38,000			38,000
Collecting and Impounding Reservoirs					
Lake Williams Dam Rehabilitation - Eng / Construction Mgmt	465,000	465,000	465,000	465,000	1,860,000
Lake Williams Dam Rehabilitation - Construction	1,500,000	4,000,000	4,000,000	4,000,000	13,500,000
Lake Williams Water Street Abandonment	200,000	200,000	300,000	300,000	1,000,000
Source of Supply / Demand Projection Study	20,000	20,000	20,000	20,000	80,000
LIDA - Source of Supply / Demand Projection Study		20,000	20,000	20,000	60,000
LIDA - Roxbury Dam Assessment & EAP Update				25,000	25,000
Lake, River and Other Intakes					0
Raw Water Mains					0
Raw Water Pumping Equipment					
Brillhart Dam / Bypass Renovation - Engineering			25,000	25,000	50,000
Amblebrook Wells 3 and Raw Water Main		40,000	40,000	40,000	120,000
Dual Diaphragm Pump - BPS Source Water	5,000				5,000
Booster Pumping Equipment					
Loganville Booster Station Expansion	30,000	30,000	30,000	30,000	120,000
S. Repump East #2 - Install VFD	20,000				20,000
Mt. Zion BS - Replace Exhaust Fan		6,500			6,500
Longstown BS - Replace Exhaust Fan		4,500			4,500
Power Generation Equipment					
Amblebrook Well House Generator	70,000				70,000
Hellam BS - Replace Generator		40,000			40,000
Generator (Country View)				65,000	65,000
Water Treatment Equipment					
Lab/Operations Room Renovations - Engineering	20,000			20,000	40,000
PAC (Carbon) Feed System Design/Install	165,000				165,000
Tank Mixers for Each Tank Being Maintained in 2022			10,000	10,000	20,000
Pumphouse Insulation		10,000			10,000
Replacement Filter Effluent Turbidimeters	30,000	30,000	30,000	30,000	120,000
Amblebrook CT Flush Point	25,000				25,000
Benchtap Spec	6,000				6,000
Backup Zetasizer	45,000				45,000
UV254 Probe		30,000			30,000
Filter Plant - New Airlock			3,200		3,200
Filter Plant - Solids Dewatering Press #1/#2 Gearbox Upgrade				16,000	16,000
Filter Plant - Install Air Brake Prior to Main Breakers		40,000			40,000
Filter Plant - Dewatering Press #3 Ring Rebuild		19,000			19,000
Filter Plant - Moyno Press Feed Pump Rebuild			13,000		13,000
Distribution Reservoirs and Standpipes					
Paint Carroll Valley Tank			160,000		160,000
Paint Spry Tank		525,000			525,000

THE YORK WATER COMPANY
2022 Capital Budget
As of November 2021

Description	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
Transmission and Distribution Mains					
Developer Financed Mains	110,000	110,000	110,000	110,000	440,000
Misc. Bonafide Customer Mains	55,000	55,000	55,000	55,000	220,000
Replacement/Relining Mains	3,230,000	3,230,000	3,230,000	3,230,000	12,920,000
Valve Replacements	332,250	325,250	331,250	329,250	1,318,000
Greenbriar Road Main Tie-In	100,000	100,000	100,000	100,000	400,000
Amblebrook Section C Water Mains		300,000	350,000	350,000	1,000,000
Service Lines					
New Service Lines	355,000	355,000	355,000	355,000	1,420,000
Replacement Service Lines	226,875	226,875	226,875	226,875	907,500
Meters					
New Meters	68,000	68,000	68,000	68,000	272,000
Replacement Meters	173,000	173,000	173,000	173,000	692,000
LIDA Meters			60,000		60,000
Backflow Prventors					
Routine and Conventional Expenditures	8,000	8,000	8,000	8,000	32,000
Fire Hydrants					
New Hydrants	106,500	106,500	106,500	106,500	426,000
Hydrant Replacements	83,750	83,750	83,750	83,750	335,000
Transportation Equipment					
Fleet Vehicle Purchase	75,000	125,000	100,000		300,000
Additional Personnel Vehicle Purchases			100,000		100,000
LIDA Vehicle Purchases		82,000	82,000		164,000
Angle Broom 32" x 96" Attachment (Case Compact Loader)		7,400			7,400
Sectional Snow Pusher 8' Length (Case Compact Loader)	10,500				10,500
Replace Spill Boat Motor	5,000				5,000
Tools, Shop and Garage Equipment					
Shell Cutter Rehab/Replacement		3,500		4,500	8,000
MTX 60 Rammer Replacement		2,800		2,800	5,600
Kupfuerte Automatic Flushing Systems			3,600		3,600
Data Logger / Correlator	20,000				20,000
8" Godwin Pump Composite Hoses	7,000				7,000
Laboratory Equipment					
					0
Communication Equipment					
SCADA Upgrades - Southwestern Sites Cameras	35,000				35,000
SCADA Programming - Ongoing	6,000	6,000	6,000	6,000	24,000
SCADA for New Facilities	24,000	24,000	24,000	24,000	96,000
Fixed Collectors for LIDA and Country View		20,000			20,000
Office Furniture and Computer Equipment					
Data Warehouse			50,000		50,000
Project Labor External (GIS / Oracle Consulting)	54,500	47,600	80,000	80,000	262,100
Project Labor Internal (Includes GIS Summer Intern)	57,000	59,600	62,200	57,000	235,800
GIS - Automating USIC Data Pull		7,500			7,500
Security Incident Response Assessment / Planning	16,000				16,000
Inseter for Mailroom	70,000				70,000
Audio/Visual Equipment/Software for Communications	5,000				5,000
Miscellaneous Equipment					
STS Leak Detection Equipment				3,600	3,600
RadioDetection RD5000 Pipe Line Locator			3,600		3,600
Confined Space Tripod Kit for Meter Shop	5,000				5,000
Equipment for New Main Flushing & Disinfection		7,500	7,500		15,000
Non-operating Property					
Employee Center - Replace Pool Filter Systems		10,000			10,000
Employee Center - Pool Liner Replacement	16,000				16,000

THE YORK WATER COMPANY
2022 Capital Budget
As of November 2021

Description	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
Wastewater					
Developer Financed Sewer Main Extensions	50,000	50,000	50,000	50,000	200,000
Amblebrook WWTP Expansion - Engineering		20,000	20,000	20,000	60,000
Amblebrook Section C Sewer Mains		400,000	400,000	400,000	1,200,000
Joshua Hill WWTP Design Update - Engineering		40,000	40,000	40,000	120,000
Replace Existing Main - West York	250,000	250,000	250,000	250,000	1,000,000
I & I Reduction / Manhole Rehab		15,000			15,000
Generator (SYC)		50,000			50,000
Generator (East Branch Lift Station)			65,000		65,000
West Manheim Upgrade DGM Controls			25,000		25,000
SYC Replace/Upgrade UV system		15,000			15,000
Moisture Balance x2	8,000				8,000
AC Split Unit LWWWTP Office/Lab/VFD Room		10,000			10,000
Samplers		15,000			15,000
Install Bypass Valves @ Lift Stations in Jacobus			30,000		30,000
Access for LABS Personnel @ EP		3,000			3,000
Shelving/Workbench/Chemical Storage @ EP	2,500				2,500
Purchase (2) - 2" Trash Pumps, Hose and Fittings for General Use		7,500			7,500
Roof Replacement (Lab) & Gutter Guard (Chem Bldg) (LW)	6,000				6,000
Grinder/Spiral Lift Upgrade and Maintenance @ Lower Windsor		33,000			33,000
Rebuild Pumps		10,000			10,000
Total	8,321,875	12,367,775	11,978,475	11,274,275	43,942,400

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OTHER DATA UNACCOUNTED FOR WATER

53.53 XI. Other Data

D. Water and Wastewater Utilities

5. Provide a schedule that shows the percentage of unaccounted for water for the test year and two prior years. Describe how this amount was determined and explain any steps taken to reduce unaccounted for water.

Response: Refer to page 2.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
COMPARATIVE STATEMENT OF UNACCOUNTED FOR WATER (THOUSAND GALLONS)

TWELVE MONTHS ENDED (1)	WATER DELIVER- ED TO SYSTEM (2)	METERED SALES (3)	ESTIMATED FIRE, TEST- ING AND FLUSHING USE (4)	COMPANY USE (5)	UNACCOUNTED FOR WATER AMOUNT (6)=(2)-(3)- (4)-(5)	PERCENT OF TOTAL (7)=(6)/(2)
DECEMBER 31, 2021	7,417,000	5,851,938	431,055	113,674	1,020,333	13.8%
DECEMBER 31, 2020	7,296,000	5,664,213	493,644	122,525	1,015,618	13.9%
DECEMBER 31, 2019	7,357,390	5,717,609	507,769	146,257	985,755	13.4%

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CORPORATE HISTORY

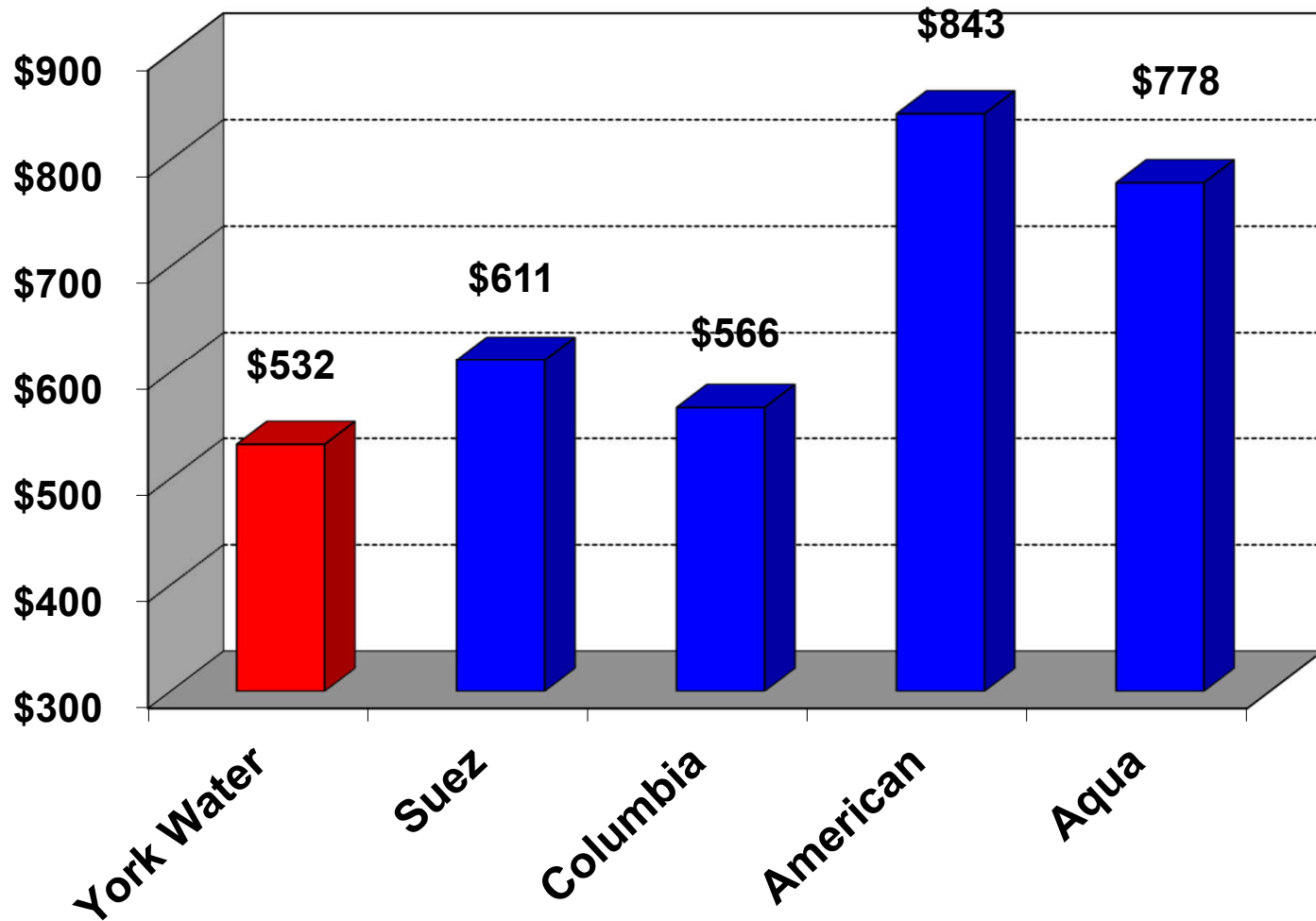
53.53 XI. Other Data

D. Water and Wastewater Utilities

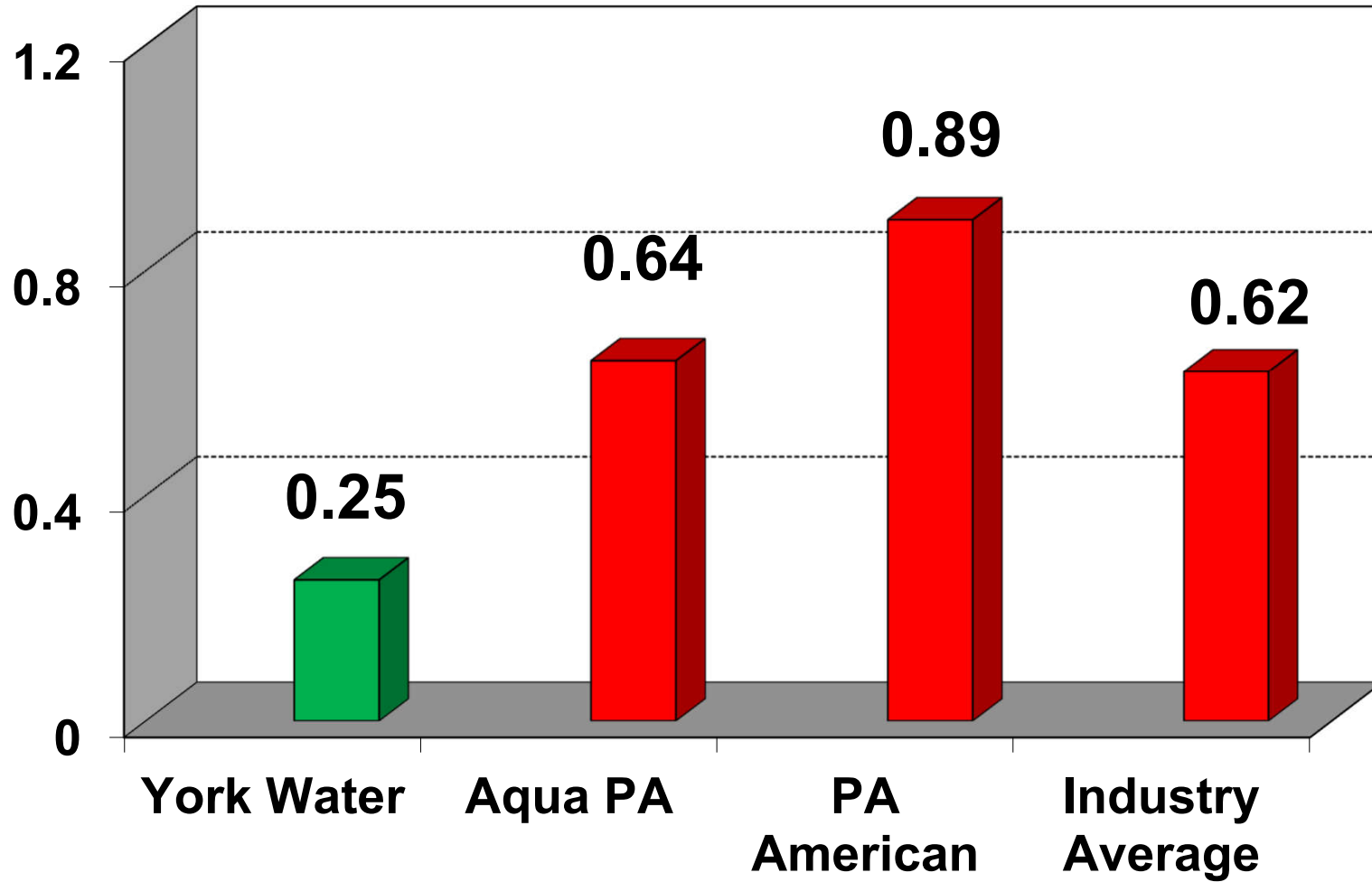
6. Provide a corporate history (include the dates of original incorporation, subsequent mergers and/or acquisitions). Indicate all counties and cities and other governmental subdivisions to which service is provided (including service areas outside the state), and the total population in the area served.

Response: Refer to Exhibit No. FXI-6.

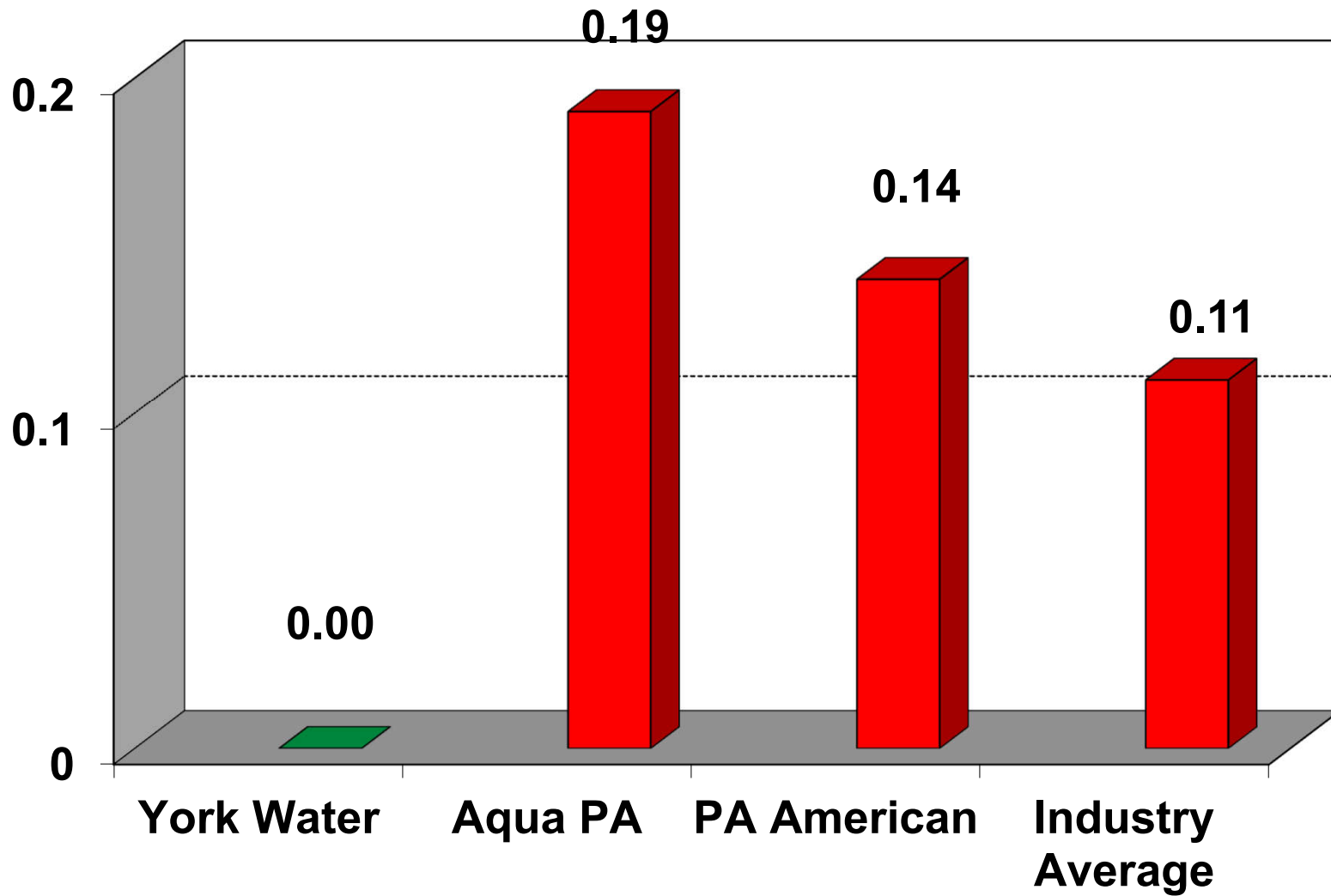
Annual Residential Customer Rates



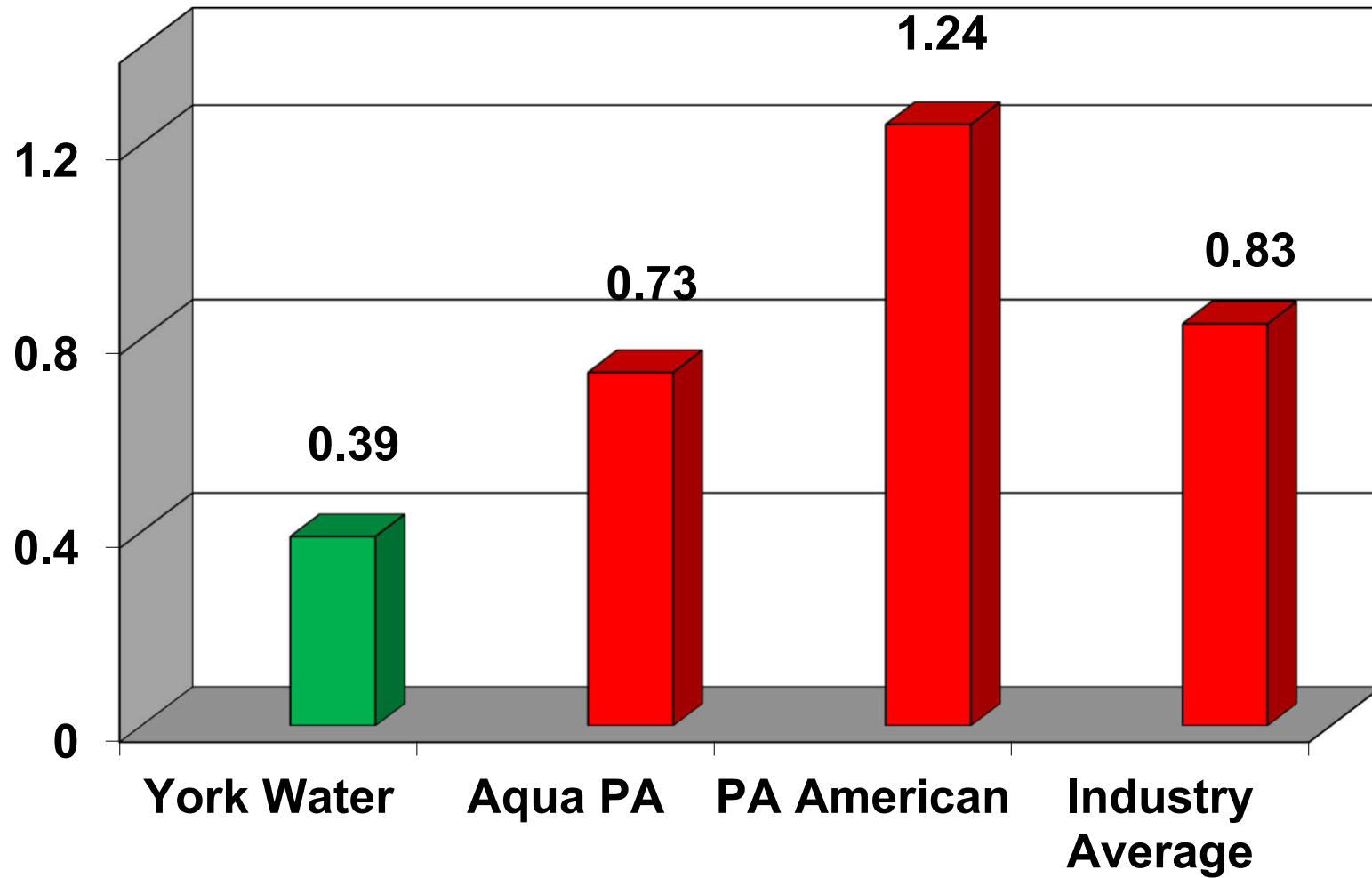
2017 Residential Complaint Rates



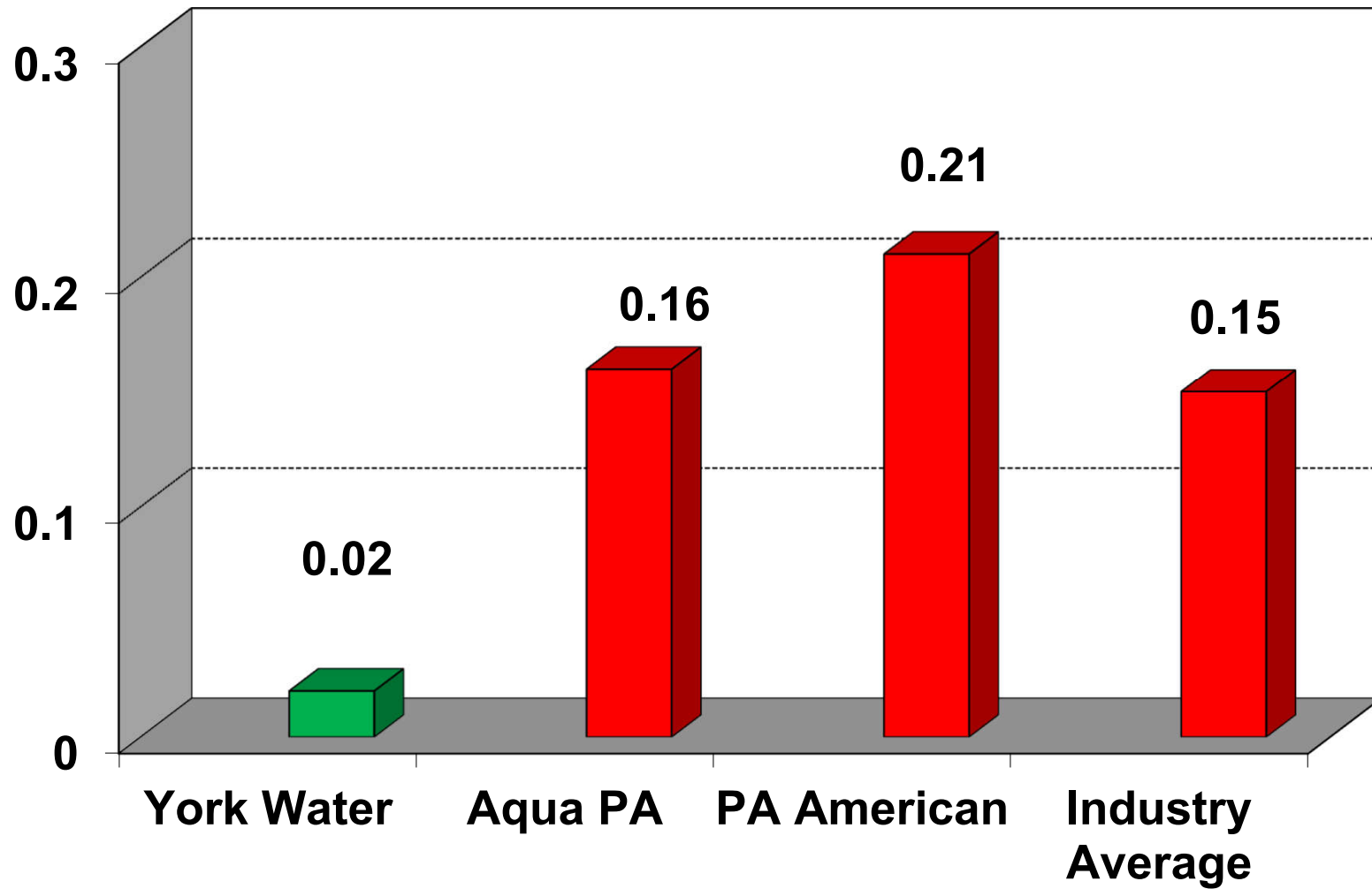
2017 Residential Justified Complaint Rates



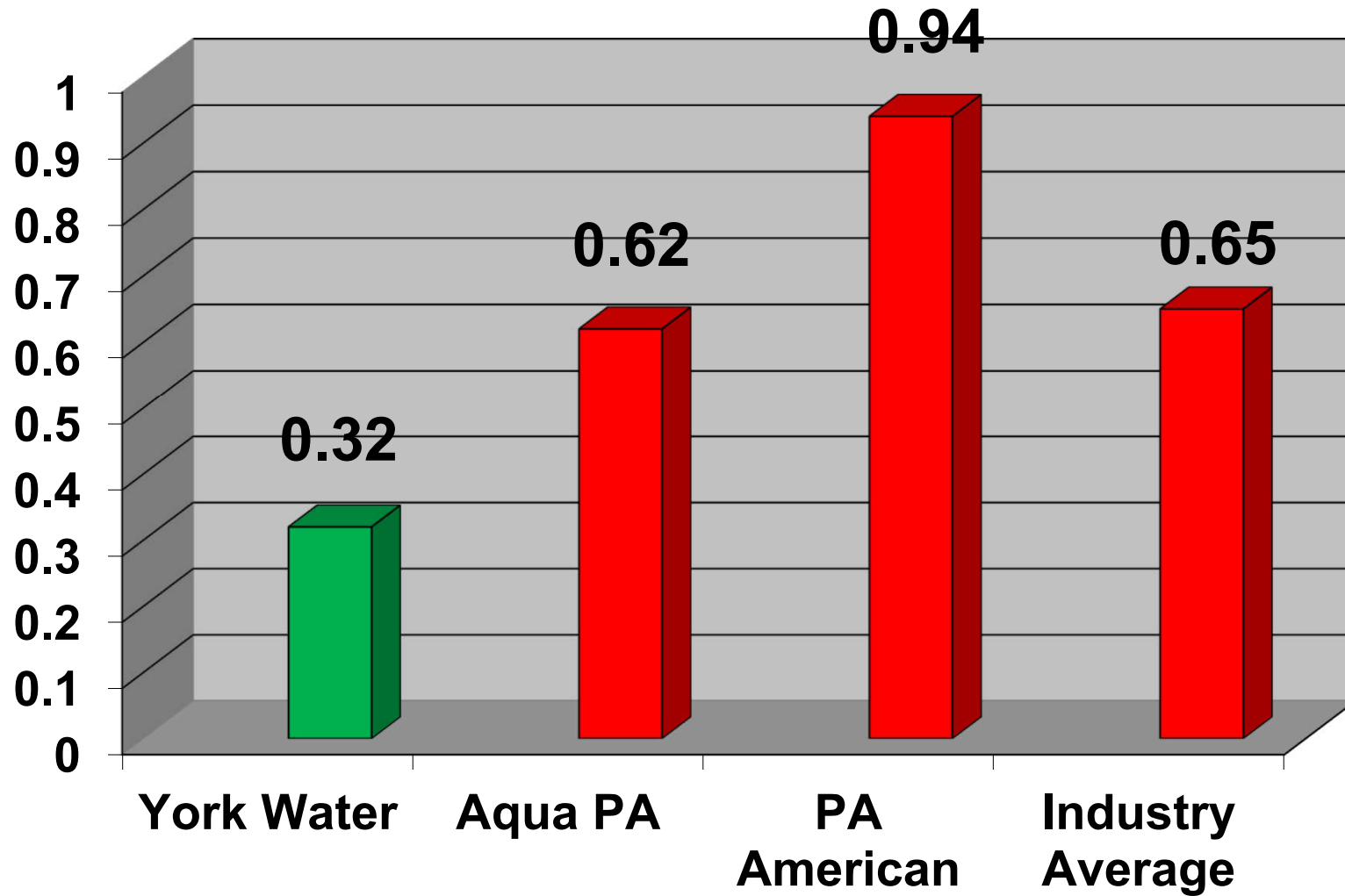
2018 Residential Complaint Rates



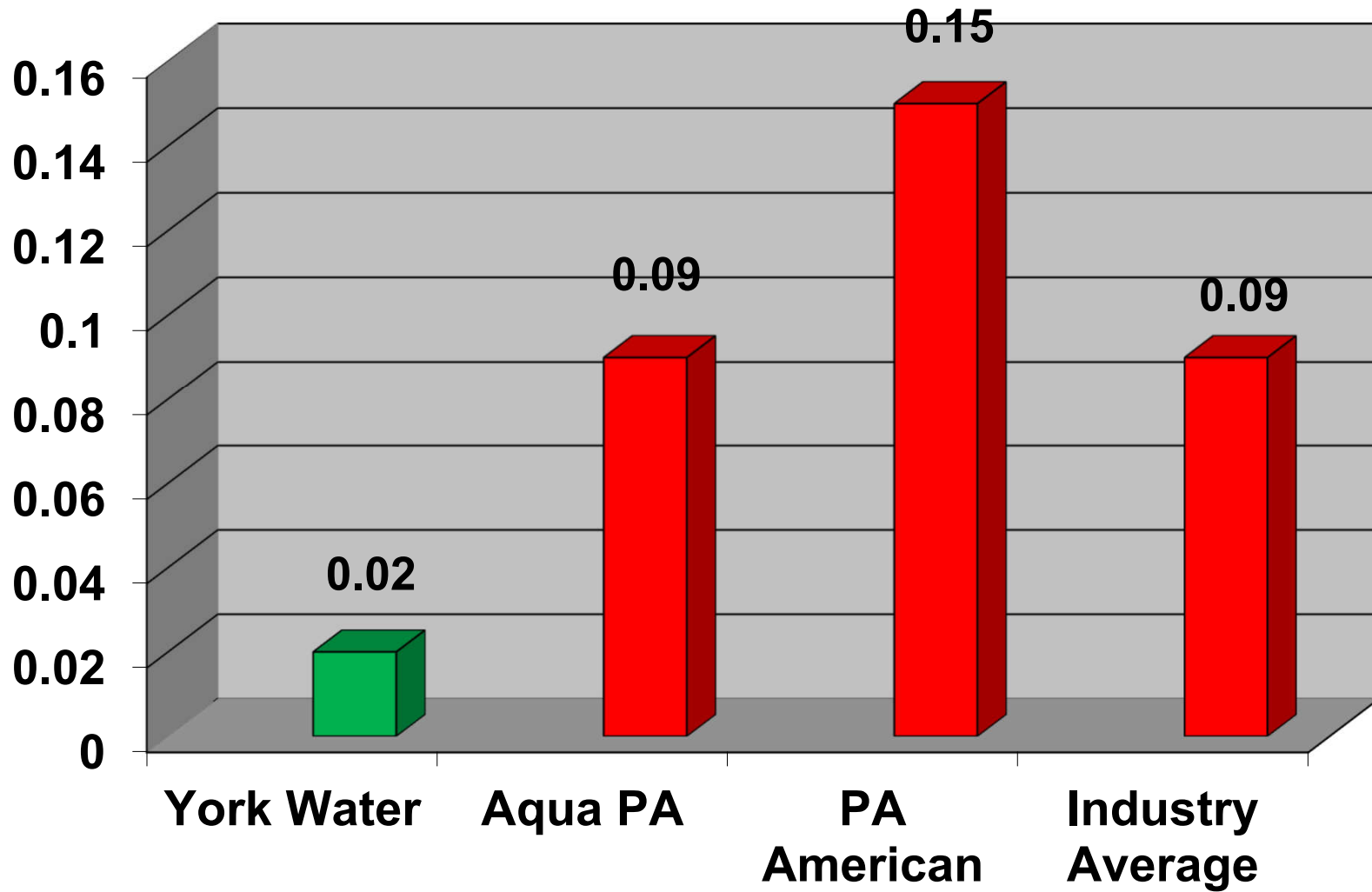
2018 Residential Justified Complaint Rate



2019 Residential Complaint Rates



2019 Residential Justified Complaint Rates



THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

SPECIFIC REASONS FOR EACH CHANGE

53.52 Applicability: public utilities other than canal, turnpike, tunnel, bridge and wharf companies.

(a) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision, or supplement effecting changes in the terms and conditions of service rendered or to be rendered, it shall submit to the Commission, with the tariff, revision or supplement, statements showing all of the following:

(1) The specific reasons for each change.

RESPONSE Refer to Exhibit No. F(b)-1.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

NUMBER OF CUSTOMERS SERVED

53.52 Applicability: public utilities other than canal, turnpike, tunnel, bridge and wharf companies.

(a) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision, or supplement effecting changes in the terms and conditions of service rendered or to be rendered, it shall submit to the Commission, with the tariff, revision or supplement, statements showing all of the following:

(2) The total number of customers served by the utility.

RESPONSE Refer to Exhibit No. FII-1.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

NUMBER OF CUSTOMERS WHOSE BILLS WILL CHANGE

- 53.52 Applicability: public utilities other than canal, turnpike, tunnel, bridge and wharf companies.
- (a) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision, or supplement effecting changes in the terms and conditions of service rendered or to be rendered, it shall submit to the Commission, with the tariff, revision or supplement, statements showing all of the following:
- (3) A calculation of the number of customers, by tariff subdivision, whose bills will be affected by the change.

RESPONSE Refer to Exhibit No. F(b)-3.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

EFFECT OF THE CHANGE ON THE UTILITY'S CUSTOMERS

53.52 Applicability: public utilities other than canal, turnpike, tunnel, bridge and wharf companies.

(a) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision, or supplement effecting changes in the terms and conditions of service rendered or to be rendered, it shall submit to the Commission, with the tariff, revision or supplement, statements showing all of the following:

(4) The effect of the change on the utility's customers.

RESPONSE Refer to the attached Notice of Proposed Rate Changes.

NOTICE OF PROPOSED WATER RATE CHANGES

Dear Customer:

The York Water Company filed a request with the Pennsylvania Public Utility Commission (PUC) to increase your rates for water service, as well as wastewater service, as of August 1, 2022. A full investigation of this request could delay the change until March 2023. This notice describes the Company's rate request, the PUC's role, and what actions you can take.

The Company has requested an overall base rate increase for water service of \$18.8 million per year. If the Company's entire request is approved, the typical water bill for:

Residential gravity customers using 4,525 gallons per month would increase from \$40.54 to \$53.02 per month, or by 30.8%. Residential repumped customers using 3,784 gallons per month would increase from \$48.89 to \$62.27 per month, or by 27.4%.

Commercial gravity customers using 26,783 gallons per month would increase from \$120.92 to \$173.19 per month, or by 43.2%. Commercial repumped customers using 39,021 gallons per month would increase from \$284.57 to \$396.78 per month, or by 39.4%.

Industrial gravity customers using 133,186 gallons per month would increase from \$472.34 to \$672.85 per month, or by 42.5%. Industrial repumped customers using 308,115 gallons per month would increase from \$1,949.40 to \$2,643.56 per month, or by 35.6%.

The Company's filing with the PUC also requests to combine in part, the revenue requirement for the Company's wastewater operations with the Company's water operations as authorized by legislation enacted in 2012.

To find out your customer class or how the requested increase may affect your water or wastewater bill, contact The York Water Company at 1-800-750-5561. The rates requested by The York Water Company for water customers may be found in Supplement No. 143 to Tariff Water-Pa. P.U.C. No. 14, and the rates requested by The York Water Company for wastewater customers may be found in Supplement No. 14 to Tariff Wastewater-Pa. P.U.C. No. 1. You may examine the material filed with the PUC which explains the requested increase and the reasons for it. A Copy of this material is kept at The York Water Company's office. Upon request, the Company will send you the Statement of Reasons for Water Supplement No. 143 to Tariff Water-Pa. P.U.C. No. 14, and Wastewater Supplement No. 14 to Tariff Wastewater-Pa. P.U.C. No. 1, explaining why the rate increase has been requested.

The state agency which approves rates for public utilities is the PUC. The PUC will examine the requested rate increase and can prevent existing rates from changing until it investigates and/or holds hearings on the request. The Company must prove that the

requested rates are reasonable. After examining the evidence, the PUC may grant all, some, or none of the request, or may reduce existing rates.

The PUC may change the amount of the rate increase or decrease requested by the utility for each customer class. As a result, the rate charged to you may be different than the rate requested by the Company as shown above.

There are three ways to challenge a Company's request to change its rates:

1. You can file a formal complaint. If you want a hearing before a judge, you must file a formal complaint. By filing a formal complaint, you assure yourself the opportunity to take part in hearings about the rate increase request. All complaints should be filed with the PUC before August 1, 2022. If no formal complaints are filed, the Commission may grant all, some or none of the request without holding a hearing before a judge.
2. You can send us a letter telling why you object to the requested rate increase. Sometimes there is information in these letters that makes us aware of problems with the Company's service or management. This information can be helpful when we investigate the rate request.

Send your letter or request for a formal complaint form to the Pennsylvania Public Utility Commission, Post Office Box 3265, Harrisburg, PA 17105-3265.

3. You can be a witness at a public input hearing. Public input hearings are held if the Commission opens an investigation of the Company's rate increase request and if there is a large number of customers interested in the case. At these hearings, you have the opportunity to present your views in person to the PUC judge hearing the case and the Company representatives. All testimony given "under oath" becomes part of the official rate case record. These hearings are held in the service area of the Company.

The York Water Company

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

EFFECT OF PROPOSED CHANGE

53.52 Applicability: public utilities other than canal, turnpike, tunnel, bridge and wharf companies.

(a) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision, or supplement effecting changes in the terms and conditions of service rendered or to be rendered, it shall submit to the Commission, with the tariff, revision or supplement, statements showing all of the following:

(5) The direct or indirect effect of the proposed change on the utility's revenue and expenses.

RESPONSE Refer to Exhibit No. FI-2.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

EFFECT OF THE CHANGE ON SERVICE RENDERED

53.52 Applicability: public utilities other than canal, turnpike, tunnel, bridge and wharf companies.

(a) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision, or supplement effecting changes in the terms and conditions of service rendered or to be rendered, it shall submit to the Commission, with the tariff, revision or supplement, statements showing all of the following:

(6) The effect of the change on the service rendered by the utility.

RESPONSE Refer to Exhibit No. F(b)-1.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

CUSTOMER POLLS TAKEN

53.52 Applicability: public utilities other than canal, turnpike, tunnel, bridge and wharf companies.

(a) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision, or supplement effecting changes in the terms and conditions of service rendered or to be rendered, it shall submit to the Commission, with the tariff, revision or supplement, statements showing all of the following:

(9) Customer polls taken and other documents which indicate customer acceptance and desire for the proposed change. If the poll or other documents reveal discernible public opposition, an explanation of why the change is in the public interest shall be provided.

RESPONSE No customer polls were taken, and no other documents indicate customer acceptance and desire for the proposed change. Refer to Exhibit No. F(b)-1 for an explanation of why the change is in the public interest.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

PLANS FOR INTRODUCING OR IMPLEMENTING THE CHANGES

53.52 Applicability: public utilities other than canal, turnpike, tunnel, bridge and wharf companies.

(a) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision, or supplement effecting changes in the terms and conditions of service rendered or to be rendered, it shall submit to the Commission, with the tariff, revision or supplement, statements showing all of the following:

(10) Plans the utility has for introducing or implementing the changes with respect to its ratepayers.

RESPONSE The Company will publish in the major newspapers serving the Company's service area a paid newspaper advertisement containing a description of the proposed rate charges.

The Company will also provide a notice of the proposed rate increase inserted in envelopes containing billings to customers until all such notices are included in billings mailed to customers whose rates will be increased.

The Company will publish the notice of proposed rate change on its website as well.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

FCC, FERC OR COMMISSION ORDERS

53.52 Applicability: public utilities other than canal, turnpike, tunnel, bridge and wharf companies.

(a) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision, or supplement effecting changes in the terms and conditions of service rendered or to be rendered, it shall submit to the Commission, with the tariff, revision or supplement, statements showing all of the following:

(11) FCC, FERC or Commission orders or rulings applicable to the filing.

RESPONSE There are no FCC or FERC orders or rulings applicable to the filing.

The Commission in its Order at Docket No. R-2018-3000019 dated January 17, 2019, approved a base rate settlement that included a provision that The York Water Company would not file a tariff or tariff supplement proposing a general increase in base rates earlier than May 1, 2020, and the Company has complied with that provision.

The Commission in its Order at Docket No. R-2018-3000019 dated January 17, 2019, approved a base rate settlement that included a provision that The York Water Company would present a wastewater allocated cost of service study in future base rate proceedings. The Company has complied with that provision in this filing.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

FCC, FERC OR COMMISSION ORDERS

RESPONSE H (a) (11) continued

The Commission in its Order at Docket No. R-2018-3000019 dated January 17, 2019, approved a base rate settlement that included a provision that The York Water Company would present separately amounts related to deferred taxes associated with accelerated depreciation and deferred taxes associated with excess accumulated deferred income tax and continue to reflect each category a a reduction to rate base in future base rate filings. The Company has complied with that provision in this filing.

The Commission in its Order at Docket No. A-2021-3025720 dated December 16, 2021, approved the acquisition of the West Maheim Township wastewater system that included a provision that The York Water Company - Wastewater in its first base rate proceeding proposing to include in rate base the facilities acquired shall for informational purposes:

- a. Submit a cost-of-service study that removes all costs and revenues associated with the provision of wastewater service within the West Manheim Township, York County service territory.
- b. Use the same rate design methodology it proposes to be adopted in that case and show how exclusion of the impact of the provision of wastewater service within the subject service territory would impact its proposed rates.

It also included a provision that the Company would provide testimony on the cost of service for provision of wastewater services to Penn Township and either propose a rate for those services to be charged to Penn Township, or provide justification for why Penn Township should not be charged a rate for those services. The Company has complied with these provisions in this filing.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

SPECIFIC REASONS FOR PROPOSED INCREASE IN WATER RATES

53.52

Applicability; public utilities other than canal, turnpike, tunnel, bridge, and wharf companies

(b)

Whenever a public utility other than a canal, turnpike, tunnel, bridge, or wharf company files a tariff, revision, or supplement which will increase or decrease the bills to its customers, it shall submit in addition to the requirements of subsection (a), to the Commission, with the tariff, revision or supplement, statements showing the following:

(1)

The specific reasons for each increase or decrease.

RESPONSE: The York Water Company has prepared and filed the data required under Title 52, Pennsylvania Code, Sections 53.52 and 53.53 in support of the proposed rates. The supporting data for the tariff revision are for the twelve months ending February 28, 2023, or as of the close of the same twelve-month period, adjusted for ratemaking purposes.

Despite the best efforts by The York Water Company to control costs, the effects of increased expenses and net additions to rate base have reduced returns.

The specific reasons the Company proposes to increase its water rates are as follows:

- (a) To provide sufficient revenues to recover the cost of providing water service to its consumers;
- (b) To allow it to discharge properly its public duties by continuing to furnish an adequate, safe, and reliable level of service;
- (c) To maintain its facilities properly; and
- (d) To afford the opportunity to more nearly approach a fair and reasonable rate of return on the original cost measure of value of its property used and useful in rendering water service.

Also, please see the attached Statement of Reasons to be provided to customers upon request.

THE YORK WATER COMPANY

Statement of Reasons For the 2022 Rate Increase Request

The York Water Company (the “Company”) is requesting Public Utility Commission (“PUC”) approval for a base rate increase for water customers of \$18.8 million, and for wastewater customers, a rate increase of \$1.5 million to begin August 1, 2022. From our past experience, it is likely the PUC may suspend implementation of the rates until its investigation of the need for the increases is completed which may take until March 2023. York Water last requested an increase in rates four years ago.

Our main reasons for the increase are as follows:

- Recovery of \$176 million in capital expenditures. We have greatly increased the total plant investment from the level claimed in our last rate request in 2018. This increase of approximately \$176 million (through February 2024) in system improvements since the last rate request includes the following major items:
 1. Replaced 45 miles of pipe. Replacement, reinforcement, and relining of aging water mains, replacement of service lines, meters, and hydrants. Nearly 45 miles of aging pipeline, about 4.5% of our total, was replaced which extends the life of our infrastructure, reduces costs associated with main breaks and leaks, and provides improved customer service and reliability.
 2. Improvements to Lake Williams dam. Construction project required by the Pennsylvania Department of Environmental Protection to replace the spillway and armor the dam. This will ensure that the dam continues to be safe and effective for many years into the future.
 3. Lead service lines replacement. Replacement of all company-owned lead service lines within a compressed two-year time frame. In addition, replacement of customer-owned lead service lines when discovered.
 4. Pumping equipment. Upgrade of pumping equipment at our primary pump station to increase efficiency that reduces costs and provide redundancy and reliability.
 5. Construction of a wastewater treatment plant. Construction required to service the wastewater needs of a community in a safe and efficient manner that meets or exceeds all regulatory requirements.
 6. Enhanced security. System monitoring and computer system upgrades.
 7. Distribution system improvements. Improvements to standpipes and pumping equipment to ensure customers have a safe and reliable supply of water that meets current and proposed regulations.
 8. Upgrades to water and wastewater treatment equipment and facilities. These projects are necessary to maintain compliance with existing and proposed regulations and provide resiliency in operations.

These and similar projects, all of which is spent in York, Adams and Franklin Counties, are important to our ability to ensure a safe, adequate, and reliable

supply of drinking water and to maintain proper handling and disposal of wastewater to our customers.

- The costs of serving our customers have gone up. During the past few years, we have taken steps to control our operating expenses. The increase would allow the Company to recover costs for increased wages, benefits, chemicals, materials, and supplies, and increased annual depreciation. Despite these increases, York Water remains one of the most efficient water utilities in the nation, continuing to reduce or eliminate various expenses since its last rate case, including reduction in income taxes from the tax repair deductions. These reduced expenses are reflected in this rate filing.
- The increase would provide an opportunity for our 206-year-old Company to earn a fair return on the money it has invested in infrastructure in our community and would assist the Company in maintaining a solid financial position.

Please refer to the Company's Direct Testimony and Exhibits for additional reasons for and support of the requested rate increase.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

OPERATING STATEMENT FOR THE TWELVE MONTHS ENDING
FEBRUARY 29, 2024

53.52

Applicability; public utilities other than canal, turnpike, tunnel, bridge, and wharf companies

(b)

Whenever a public utility other than a canal, turnpike, tunnel, bridge, or wharf company files a tariff, revision, or supplement which will increase or decrease the bills to its customers, it shall submit in addition to the requirements of subsection (a), to the Commission, with the tariff, revision or supplement, statements showing the following:

(2)

The operating income statement of the utility for a 12-month period, the end of which shall not be more than 120 days prior to the filing. Water and wastewater utilities with annual revenues under \$100,000 and municipal corporations subject to Commission jurisdiction may provide operating income statements for a 12-month period, the end of which may not be more than 180 days prior to the filing.

RESPONSE:

Refer to Exhibit No. FI-2

Please be advised that by letter dated March 10, 2022, the Pa PUC granted The York Water Company's request for a 30-day extension to file its base rate case on or before May 30, 2022, based upon a historic test year ended December 31, 2021, a future test year ending December 31, 2022 and a fully projected future test year ending February 29, 2024 as adjusted for ratemaking purposes.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
NUMBER OF CUSTOMERS AS OF FEBRUARY 29, 2024
WHOSE BILLS WILL BE INCREASED

- 53.52 Applicability; public utilities other than canal, turnpike, tunnel, bridge, and wharf companies
- (b) Whenever a public utility other than a canal, turnpike, tunnel, bridge, or wharf, company files a tariff, revision, or supplement which will increase or decrease the bills to its customers, it shall submit in addition to the requirements of subsection (a), to the Commission, with the tariff, revision or supplement, statements showing the following:
- (3) A calculation of the number of customers by tariff subdivision, whose bills will be increased.

Response:

Classification (1)	As Of February 29, 2024 (2)
Metered Customers	
Residential	64,762
Commercial	4,675
Industrial	302
Total Metered Customers	69,739
Unmetered Customers	
Private Fire Protection	1,242
Public Fire Protection	227
Total Unmetered Customers	1,469
Total Customers	71,208

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

CALCULATION OF THE PROPOSED REVENUE INCREASE
PROJECTED TO AN ANNUAL BASIS

- 53.52 Applicability; public utilities other than canal, turnpike, tunnel, bridge, and wharf companies
- (b) Whenever a public utility other than a canal, turnpike, tunnel, bridge, or wharf company files a tariff, revision, or supplement which will increase or decrease the bills to its customers, it shall submit in addition to the requirements of subsection (a), to the Commission, with the tariff, revision or supplement, statements showing the following:
- (4) A calculation of the total increases, in dollars, by tariff subdivision, projected to an annual basis.

RESPONSE: Refer to Exhibit No. FII-2

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

NUMBER OF CUSTOMERS WHOSE BILLS WILL BE DECREASED

53.52

Applicability; public utilities other than canal, turnpike, tunnel, bridge, and wharf companies

(b)

Whenever a public utility other than a canal, turnpike, tunnel, bridge, or wharf company files a tariff, revision, or supplement which will increase or decrease the bills to its customers, it shall submit in addition to the requirements of subsection (a), to the Commission, with the tariff, revision or supplement, statements showing the following:

(5)

A calculation of the number of customers by tariff subdivision, whose bills will be decreased.

RESPONSE:

Under the proposed rates, no customers' bills will be decreased.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

CALCULATION OF THE PROPOSED REVENUE DECREASE
PROJECTED TO AN ANNUAL BASIS

- 53.52 Applicability; public utilities other than canal, turnpike, tunnel, bridge,
and wharf companies
- (b) Whenever a public utility other than a canal, turnpike, tunnel, bridge, or
wharf company files a tariff, revision, or supplement which will increase
or decrease the bills to its customers, it shall submit in addition to the
requirements of subsection (a), to the Commission, with the tariff,
revision or supplement, statements showing the following:
- (6) A calculation of the total decreases, in dollars, by tariff subdivision,
projected to an annual basis.

RESPONSE: Under the proposed rates, operating revenues for water service will not
decrease.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

STATEMENT OF CALCULATION OF THE RATE OF RETURN UNDER
EXISTING RATES FOR THE TWELVE MONTHS ENDING
FEBRUARY 29, 2024 AND ANTICIPATED RATE OF RETURN
TO BE EARNED WHEN THE PROPOSED RATES BECOME EFFECTIVE

- 53.52 Applicability; public utilities other than canal, turnpike, tunnel, bridge, and wharf companies
- (c) If a public utility files a tariff, revision, or supplement which it is calculated will increase the bills of a customer or a group of customers by an amount, when projected to an annual basis, exceeding 3% of the operating revenues of the utility-subsection (b)(4) divided by the operating revenues of the utility for a 12-month period as defined in subsection (b)(2)-or which it is calculated will increase the bills of 5% or more of the number of customers served by the utility-subsection (b)(3) divided by subsection (a) (2)-it shall submit to the Commission with the tariff, revision, or supplement, in addition to the statements required by subsections (a) and (b), all of the following information:
- (1) A statement showing the utility's calculation of the rate of return earned or operating ratio (if the utility qualifies to use an operating ratio under §53.54 (relating to small water and wastewater utilities)) earned in the 12-month period referred to in subsection (b)(2), and the anticipated rate of return or operating ratio to be earned when the tariff, revision, or supplement becomes effective. The rate base used in this calculation shall be supported by summaries of original cost for the rate of return calculation. When an operating ratio is used in this calculation, it shall be supported by studies of margin above operation and maintenance expense plus depreciation as referred to in § 53.54(b)(2)(B).

RESPONSE: Refer to Exhibit No. FV-1

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

BALANCE SHEET AS OF FEBRUARY 29, 2024

53.52

Applicability; public utilities other than canal, turnpike, tunnel, bridge, and wharf companies

(c)

If a public utility files a tariff, revision, or supplement which it is calculated will increase the bills of a customer or a group of customers by an amount, when projected to an annual basis, exceeding 3% of the operating revenues of the utility-subsection (b)(4) divided by the operating revenues of the utility for a 12-month period as defined in subsection (b)(2)-or which it is calculated will increase the bills of 5% or more of the number of customers served by the utility-subsection (b)(3) divided by subsection (a) (2)-it shall submit to the Commission with the tariff, revision, or supplement, in addition to the statements required by subsections (a) and (b), all of the following information:

(2)

A detailed balance sheet of the utility as of the close of the period referred to in subsection (b)(2).

RESPONSE: Refer to Exhibit No. FX-1.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

SUMMARY BY PLANT ACCOUNTS OF THE BOOK VALUE
OF FIXED CAPITAL INSTALLED AS OF FEBRUARY 29, 2024

- 53.52 Applicability; public utilities other than canal, turnpike, tunnel, bridge, and wharf companies
- (c) If a public utility files a tariff, revision, or supplement which it is calculated will increase the bills of a customer or a group of customers by an amount, when projected to an annual basis, exceeding 3% of the operating revenues of the utility-subsection (b)(4) divided by the operating revenues of the utility for a 12-month period as defined in subsection (b)(2)-or which it is calculated will increase the bills of 5% or more of the number of customers served by the utility-subsection (b)(3) divided by subsection (a) (2)-it shall submit to the Commission with the tariff, revision, or supplement, in addition to the statements required by subsections (a) and (b), all of the following information:
- (3) A summary, by detailed plant accounts, of the book value of the property of the utility at the date of the balance sheet required by paragraph (2).

RESPONSE: Refer to page 2.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

SUMMARY BY PLANT ACCOUNTS OF THE BOOK VALUE
OF FIXED CAPITAL INSTALLED AS OF FEBRUARY 29, 2024

Account (1)	As of February 29, 2024 (2)	
301	Organization	5,302
302	Franchises	4,918
303	Land and Land Rights	3,045,852
304	Structures and Improvements	28,129,590
305	Collecting and Impounding Reservoirs	45,243,673
306	Lake, River and Other Intakes	3,657,305
307	Wells and Springs Source Pumping	96,027
309	Supply Mains Source Pumping	9,742,553
310	Power Generation Equipment	2,987,854
311	Pumping Equipment	8,144,051
320	Water Treatment Equipment	21,505,897
330	Distribution Reservoirs and Standpipes	28,444,125
331	Transmission and Distribution Mains	267,034,914
333	Services	57,562,142
334	Meters and Meter Installations	20,785,335
335	Hydrants	11,792,502
336	Backflow Preventors	631,453
340	Office Furniture and Equipment	13,348,839
341	Transportation Equipment	2,265,824
342	Stores Equipment	216,482
343	Tools, Shop and Garage Equipment	917,793
344	Laboratory Equipment	137,003
345	Power Operated Equipment	199,220
346	Communication Equipment	3,182,466
347	Miscellaneous Equipment	<u>553,986</u>
	Water	529,635,105
353	Wastewater- Land	657,509
354	Wastewater- Structures & Improvements	10,604,719
355	Wastewater- Power Generation Equipment	628,599
360	Wastewater- Collection Sewers-Force	1,613,022
361	Wastewater- Collection Sewers-Gravity	22,025,340
363	Wastewater- Customer Service Lines	3,314,340
371	Wastewater- Pumping Equipment	1,219,212
380	Wastewater- Treatment and Disposal Equipment	2,580,146
382	Wastewater- Outfall Sewer Lines	140,995
390	Wastewater- Furniture & Equipment	80,265
391	Wastewater- Transportation Equipment	212,823
393	Wastewater- Tools, Shop and Garage Equipment	20,304
396	Wastewater- SCADA	315,566
397	Wastewater- Miscellaneous Equipment	<u>29,233</u>
	Wastewater	43,442,074

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

DEPRECIATION RESERVE PER BOOKS AS OF FEBRUARY 29, 2024
APPLICABLE TO UTILITY PLANT IN SERVICE

53.52

Applicability; public utilities other than canal, turnpike, tunnel, bridge, and wharf companies

(c)

If a public utility files a tariff, revision, or supplement which it is calculated will increase the bills of a customer or a group of customers by an amount, when projected to an annual basis, exceeding 3% of the operating revenues of the utility-subsection (b)(4) divided by the operating revenues of the utility for a 12-month period as defined in subsection (b)(2)-or which it is calculated will increase the bills of 5% or more of the number of customers served by the utility-subsection (b)(3) divided by subsection (a) (2)-it shall submit to the Commission with the tariff, revision, or supplement, in addition to the statements required by subsections (a) and (b), all of the following information:

(4)

A statement showing the amount of depreciation reserve, at the date of the balance sheet required by paragraph (2), applicable to the property, summarized as required by paragraph (3).

RESPONSE: Refer to Exhibit No. FX-1. The company does not maintain the book reserve by plant account.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

STATEMENT OF NET OPERATING INCOME, OPERATING REVENUES
AND OPERATING EXPENSES FOR TWELVE MONTHS ENDING
FEBRUARY 29, 2024

53.52

Applicability; public utilities other than canal, turnpike, tunnel, bridge, and wharf companies

(c)

If a public utility files a tariff, revision, or supplement which it is calculated will increase the bills of a customer or a group of customers by an amount, when projected to an annual basis, exceeding 3% of the operating revenues of the utility-subsection (b)(4) divided by the operating revenues of the utility for a 12-month period as defined in subsection (b)(2)-or which it is calculated will increase the bills of 5% or more of the number of customers served by the utility-subsection (b)(3) divided by subsection (a) (2)-it shall submit to the Commission with the tariff, revision, or supplement, in addition to the statements required by subsections (a) and (b), all of the following information:

(5)

A statement of operating income, setting forth the operating revenues and expenses by detailed accounts for the 12-month period ending on the date of the balance sheet required by paragraph (2).

RESPONSE: Refer to Exhibit No. FI-2.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

MAJOR CHANGES IN OPERATING OR FINANCIAL CONDITION

- 53.52 Applicability; public utilities other than canal, turnpike, tunnel, bridge, and wharf companies
- (c) If a public utility files a tariff, revision, or supplement which it is calculated will increase the bills of a customer or a group of customers by an amount, when projected to an annual basis, exceeding 3% of the operating revenues of the utility-subsection (b)(4) divided by the operating revenues of the utility for a 12-month period as defined in subsection (b)(2)-or which it is calculated will increase the bills of 5% or more of the number of customers served by the utility-subsection (b)(3) divided by subsection (a) (2)-it shall submit to the Commission with the tariff, revision, or supplement, in addition to the statements required by subsections (a) and (b), all of the following information:
- (6) A brief description of a major change in the operating or financial condition of the utility occurring between the date of the balance sheet required by paragraph (2) and the date of transmittal of the tariff, revision, or supplement. As used in this paragraph, a major change is one which materially alters the operating or financial condition of the utility from that reflected in paragraphs (1)-(5).

RESPONSE: No major change in the operating or financial condition is projected to occur after December 31, 2021, the date of the balance sheet required by paragraph (2) of subsection C of 53.52 (51 PA Code Ch. 53), and the date of transmittal of the tariff supplement.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
STATEMENT OF INCOME

53.53 I. Statement of Income

D. Water and Wastewater Utilities

1 Provide comparative operating statements for the test year and the immediately preceding 12 months showing increases and decreases between the two periods. These statements should supply detailed explanation of the causes of the major variances between the test year and preceding year by detailed account number.

Response: Refer to Exhibit No. FI-2.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
STATEMENT OF INCOME

53.53 I. Statement of Income

D. Water and Wastewater Utilities

2 Prepare a Statement of Income for the various time frames of the rate proceeding including:

Col. 1 - Book recorded statement for the test year.

2 - Adjustments to book recorded statement to annualize and normalize under present rates.

3 - Income statement under present rates after adjustment in Col. 2.

4 - Adjustment to Col. 3 for revenue increase requested.

5 - Income statement under requested rates.

Response: Refer to pages 2 through 13.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
PROJECTED STATEMENT OF INCOME UNDER EXISTING RATES FOR THE
TWELVE MONTHS ENDING DECEMBER 31, 2022

Exhibit No. FI-2
Page 2 of 13
Witness: M E Poff

	Pro Forma Twelve Months Ended December 31, 2021 (1)	Under Existing Rates		Projected Twelve Months Ending December 31, 2022 (4)
		Exhibit Reference (2)	Adjustment (3)	
Operating Revenues	52,652,325	FII-2	199,770	52,852,095
Operating Expenses, Depreciation and Taxes Other Than Income Taxes				
Source of Supply Expenses	1,433,856	FIII-2	35,508	1,469,364
Water Treatment Expenses	2,808,601	FIII-2	98,788	2,907,389
Transmission and Distribution Expenses	5,726,157	FIII-2	227,140	5,953,296
Customer Accounts Expenses	1,972,390	FIII-2	89,697	2,062,087
Administrative and General Expenses	9,108,793	FIII-2	521,169	9,629,961
Increased Costs Resulting From Load Growth	10,735	FIII-2	16,887	27,622
Amortization of Acquisition Adjustments	(11,746)	FIII-2	-	(11,746)
General Price Level Adjustment	-	FIII-2	360,236	360,236
Depreciation	10,052,283	FI-2-1	769,572	10,821,855
Taxes Other Than Income Taxes	1,279,493	FIV-15	54,674	1,334,168
Total Operating Expenses, Depreciation and Taxes Other Than Income Taxes	32,380,562		2,173,670	34,554,233
Net Operating Income Before Income Taxes	20,271,763		(1,973,900)	18,297,863

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
PROJECTED STATEMENT OF INCOME UNDER EXISTING RATES FOR THE
TWELVE MONTHS ENDING DECEMBER 31, 2022

Exhibit No. FI-2
Page 3 of 13
Witness: M E Poff

	Pro Forma Twelve Months Ended December 31, 2021 (1)	Under Existing Rates Exhibit Reference (2)	Adjustment (3)	Projected Twelve Months Ending December 31, 2022 (4)
Income Taxes				
Current Federal Income Tax	565,430	FIV-17	(450,102)	115,328
Current State Income Tax	185,761	FIV-17	(207,597)	(21,835)
Deferred Federal Income Tax-Accelerated Depreciation	433,570	FIV-17	106,821	540,391
Deferred Federal Income Tax-Basis Difference	(172,348)			(172,348)
Deferred State Income Tax-Basis Difference	(86,802)			(86,802)
Deferred Federal Income Tax-Excess ADIT	(171,511)	FIV-17	9,602	(161,909)
Amortization of Investment Tax Credits	(39,242)	FIV-17	(36)	(39,277)
Total Income Taxes	714,858		(541,311)	173,547
Net Operating Income	19,556,905		(1,432,589)	18,124,316
Other Income (Non-operating)				
Dividend Income	17,602			17,602
Rent Income	9,250			9,250
Interest Income	164,343			164,343
Miscellaneous Non-operating Income	11,960			11,960
Total Other Income	203,155			179,235

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 PROJECTED STATEMENT OF INCOME UNDER EXISTING RATES FOR THE
 TWELVE MONTHS ENDING DECEMBER 31, 2022

Exhibit No. FI-2
 Page 4 of 13
 Witness: M E Poff

	Pro Forma Twelve Months Ended December 31, 2021 (1)	Under Existing Rates		Projected Twelve Months Ending December 31, 2022 (4)
		Exhibit Reference (2)	Adjustment (3)	
Income Deductions				
Interest on Long Term Debt and Amort- ization of Debt Expense	4,755,097			4,755,097
Interest on Bank Borrowings	170,879			170,879
Interest Charged Construction	(1,062,238)			(1,062,238)
Miscellaneous Income Deductions	561,269			561,269
Total Income Deductions	4,425,007		-	4,425,007
Net Income	15,335,053		(1,432,589)	13,878,544

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 STATEMENT OF INCOME UNDER EXISTING RATES FOR THE TWELVE MONTHS
 ENDING DECEMBER 31, 2022 AND THE ANTICIPATED STATEMENT OF INCOME
 WHEN THE PROPOSED RATES BECOME EFFECTIVE

Exhibit No. FI-2
 Page 5 of 13
 Witness: M E Poff

	Projected Twelve Months Ended December 31, 2022 (1)	Under Existing Rates		Pro Forma Twelve Months Ended December 31, 2022 (4)
		Exhibit Reference (2)	Adjustment (3)	
Operating Revenues	52,852,095	FII-2	227,963	53,080,058
Operating Expenses, Depreciation and Taxes Other Than Income Taxes				
Source of Supply Expenses	1,469,364	FIII-2	15,588	1,484,952
Water Treatment Expenses	2,907,389	FIII-2	43,368	2,950,757
Transmission and Distribution Expenses	5,953,296	FIII-2	99,713	6,053,010
Customer Accounts Expenses	2,062,087	FIII-2	39,377	2,101,464
Administrative and General Expenses	9,629,961	FIII-2	69,745	9,699,706
Increased Costs Resulting From Load Growth	27,622	FIII-2	16,887	44,509
Amortization of Utility Plant Acquisition Adjustment	(11,746)		-	(11,746)
General Price Level Adjustment	360,236	FIII-2	-	360,236
Depreciation	10,821,855			10,821,855
Taxes Other Than Income Taxes	1,334,168	FIV-15	16,042	1,350,210
Total Operating Expenses, Depreciation and Taxes Other Than Income Taxes	34,554,233		300,720	34,854,952
Net Operating Income Before Income Taxes	18,297,863		(72,757)	18,225,105

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 STATEMENT OF INCOME UNDER EXISTING RATES FOR THE TWELVE MONTHS
 ENDING DECEMBER 31, 2022 AND THE ANTICIPATED STATEMENT OF INCOME
 WHEN THE PROPOSED RATES BECOME EFFECTIVE

Exhibit No. FI-2
 Page 6 of 13
 Witness: M E Poff

	Projected Twelve Months Ended December 31, 2022 (1)	Under Existing Rates		Pro Forma Twelve Months Ended December 31, 2022 (4)
		Exhibit Reference (2)	Adjustment (3)	
Income Taxes				
Current Federal Income Tax	115,328	FIV-17	(13,753)	101,575
Current State Income Tax	(21,835)	FIV-17	(7,268)	(29,104)
Deferred Federal Income Tax-Accelerated Depreciation	540,391	FIV-17		540,391
Deferred Federal Income Tax-Basis Difference	(172,348)			(172,348)
Deferred State Income Tax-Basis Difference	(86,802)			(86,802)
Deferred Federal Income Tax-Excess ADIT	(161,909)	FIV-17		(161,909)
Amortization of Investment Tax Credits	(39,277)	FIV-17		(39,277)
Total Income Taxes	173,547		(21,021)	152,526
Net Operating Income	18,124,316		(51,736)	18,072,580
Other Income (Non-operating)				
Dividend Income	17,602			17,602
Rent Income	9,250			9,250
Interest Income	164,343			164,343
Miscellaneous Non-operating Expenses	11,960			11,960
Total Other Income	179,235			179,235

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 STATEMENT OF INCOME UNDER EXISTING RATES FOR THE TWELVE MONTHS
 ENDING DECEMBER 31, 2022 AND THE ANTICIPATED STATEMENT OF INCOME
 WHEN THE PROPOSED RATES BECOME EFFECTIVE

Exhibit No. FI-2
 Page 7 of 13
 Witness: M E Poff

	Projected Twelve Months Ended December 31, 2022 (1)	Under Existing Rates		Pro Forma Twelve Months Ended December 31, 2022 (4)
		Exhibit Reference (2)	Adjustment (3)	
Income Deductions				
Interest on Long Term Debt and Amort- ization of Debt Expense	4,755,097			4,755,097
Interest on Bank Borrowings	170,879			170,879
Interest Charged Construction	(1,062,238)			(1,062,238)
Miscellaneous Income Deductions	561,269			561,269
Total Income Deductions	4,425,007			4,425,007
Net Income	13,878,544		(51,736)	13,826,808

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
PROJECTED STATEMENT OF INCOME UNDER EXISTING RATES FOR THE
TWELVE MONTHS ENDING FEBRUARY 29, 2024

Exhibit No. FI-2
Page 8 of 13
Witness: M E Poff

	Pro Forma Twelve Months Ending December 31, 2022 (1)	Under Existing Rates		Projected Twelve Months Ending February 29, 2024 (4)
		Exhibit Reference (2)	Adjustment (3)	
Operating Revenues	53,080,058	FII-2	324,223	53,404,281
Operating Expenses, Depreciation and Taxes Other Than Income Taxes				
Source of Supply Expenses	1,484,952	FIII-2	7,027	1,491,979
Water Treatment Expenses	2,950,757	FIII-2	19,549	2,970,306
Transmission and Distribution Expenses	6,053,010	FIII-2	44,949	6,097,959
Customer Accounts Expenses	2,101,464	FIII-2	17,750	2,119,214
Administrative and General Expenses	9,699,706	FIII-2	(315,933)	9,383,773
Increased Costs Resulting From Load Growth	44,509	FIII-2	22,516	67,025
Amortization of Acquisition Adjustments	(11,746)	FIII-2	-	(11,746)
General Price Level Adjustment	360,236	FIII-2	663,071	1,023,307
Depreciation	10,821,855	FI-2-2	2,139,126	12,960,981
Taxes Other Than Income Taxes	1,350,210	FIV-15	10,607	1,360,817
Total Operating Expenses, Depreciation and Taxes Other Than Income Taxes	34,854,952		2,608,663	37,463,616
Net Operating Income Before Income Taxes	18,225,105		(2,284,440)	15,940,665

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
PROJECTED STATEMENT OF INCOME UNDER EXISTING RATES FOR THE
TWELVE MONTHS ENDING FEBRUARY 29, 2024

Exhibit No. FI-2
Page 9 of 13
Witness: M E Poff

	Pro Forma Twelve Months Ending December 31, 2022 (1)	Under Existing Rates		Projected Twelve Months Ending February 29, 2024 (4)
		Exhibit Reference (2)	Adjustment (3)	
Income Taxes				
Current Federal Income Tax	101,575	FIV-17	(659,208)	(557,633)
Current State Income Tax	(29,104)	FIV-17	(338,112)	(367,216)
Deferred Federal Income Tax-Accelerated Depreciation	540,391	FIV-17	101,065	641,456
Deferred Federal Income Tax-Basis Difference	(172,348)			(172,348)
Deferred State Income Tax-Basis Difference	(86,802)			(86,802)
Deferred Federal Income Tax-Excess ADIT	(161,909)	FIV-17	(8,874)	(170,783)
Amortization of Investment Tax Credits	(39,277)	FIV-17	152	(39,126)
Total Income Taxes	152,526		(904,977)	(752,451)
Net Operating Income	18,072,580		(1,379,463)	16,693,117
Other Income (Non-operating)				
Dividend Income	17,602			17,602
Rent Income	9,250			9,250
Interest Income	164,343			164,343
Miscellaneous Non-operating Expenses	11,960			11,960
Total Other Income	179,235			179,235

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 PROJECTED STATEMENT OF INCOME UNDER EXISTING RATES FOR THE
 TWELVE MONTHS ENDING FEBRUARY 29, 2024

Exhibit No. FI-2
 Page 10 of 13
 Witness: M E Poff

	Pro Forma Twelve Months Ending December 31, 2022 (1)	Under Existing Rates		Projected Twelve Months Ending February 29, 2024 (4)
		Exhibit Reference (2)	Adjustment (3)	
Income Deductions				
Interest on Long Term Debt and Amort- ization of Debt Expense	4,755,097			4,755,097
Interest on Bank Borrowings	170,879			170,879
Interest Charged Construction	(1,062,238)			(1,062,238)
Miscellaneous Income Deductions	561,269			561,269
Total Income Deductions	4,425,007		-	4,425,007
Net Income	13,826,808		(1,379,463)	12,447,345

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
STATEMENT OF INCOME UNDER EXISTING RATES FOR THE TWELVE MONTHS
ENDING FEBRUARY 29, 2024 AND THE ANTICIPATED STATEMENT OF INCOME
WHEN THE PROPOSED RATES BECOME EFFECTIVE

Exhibit No. FI-2
Page 11 of 13
Witness: M E Poff

	Under Existing Rates			Under Proposed Rates			
	Projected Twelve Months Ending February 29, 2024 (1)	Exhibit Reference (2)	Adjustment (3)	Pro Forma Twelve Months Ended February 29, 2024 (4)	Exhibit Reference (5)	Adjustment (6)	Pro Forma Twelve Months Ended February 29, 2024 (7)
Operating Revenues	53,404,281	FII-2	238,179	53,642,460	FII-2	16,182,882	69,825,342
Operating Expenses, Depreciation and Taxes Other Than Income Taxes							
Source of Supply Expenses	1,491,979	FIII-2	15,231	1,507,210	FIII-2	-	1,507,210
Water Treatment Expenses	2,970,306	FIII-2	42,375	3,012,681	FIII-2	-	3,012,681
Transmission and Distribution Expenses	6,097,959	FIII-2	97,431	6,195,390	FIII-2	-	6,195,390
Customer Accounts Expenses	2,119,214	FIII-2	38,475	2,157,689	FIII-2	-	2,157,689
Administrative and General Expenses	9,383,773	FIII-2	357,229	9,741,002	FIII-2	84,234	9,825,236
Increased Costs Resulting From Load Growth	67,025	FIII-2	16,887	83,912	FIII-2	-	83,912
Amortization of Utility Plant Acquisition Adjustment	(11,746)	FIII-2	(7,063)	(18,809)	FIII-2	-	(18,809)
General Price Level Adjustment	1,023,307	FIII-2	-	1,023,307	FIII-2	-	1,023,307
Depreciation	12,960,981			12,960,981			12,960,981
Taxes Other Than Income Taxes	1,360,817	FIV-15	18,178	1,378,995	FIV-15	108,524	1,487,519
Total Operating Expenses, Depreciation and Taxes Other Than Income Taxes	37,463,616		578,743	38,042,359		192,758	38,235,117
Net Operating Income Before Income Taxes	15,940,665		(340,564)	15,600,101		15,990,124	31,590,225

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
STATEMENT OF INCOME UNDER EXISTING RATES FOR THE TWELVE MONTHS
ENDING FEBRUARY 29, 2024 AND THE ANTICIPATED STATEMENT OF INCOME
WHEN THE PROPOSED RATES BECOME EFFECTIVE

Exhibit No. FI-2
Page 12 of 13
Witness: M E Poff

	Under Existing Rates			Under Proposed Rates			
	Projected Twelve Months Ending February 29, 2024 (1)	Exhibit Reference (2)	Adjustment (3)	Pro Forma Twelve Months Ended February 29, 2024 (4)	Exhibit Reference (5)	Adjustment (6)	Pro Forma Twelve Months Ended February 29, 2024 (7)
Income Taxes							
Current Federal Income Tax	(557,633)	FIV-17	(64,374)	(622,007)	FIV-17	3,022,469	2,400,462
Current State Income Tax	(367,216)	FIV-17	(34,022)	(401,238)	FIV-17	1,597,413	1,196,175
Deferred Federal Income Tax-Accelerated Depreciation	641,456			641,456			641,456
Deferred Federal Income Tax-Basis Difference	(172,348)			(172,348)			(172,348)
Deferred State Income Tax-Basis Difference	(86,802)			(86,802)			(86,802)
Deferred Federal Income Tax-Excess ADIT	(170,783)			(170,783)			(170,783)
Amortization of Investment Tax Credits	(39,126)			(39,126)			(39,126)
Total Income Taxes	(752,451)		(98,396)	(850,847)		4,619,883	3,769,035
Net Operating Income	16,693,117		(242,168)	16,450,948		11,370,241	27,821,190
Other Income (Non-operating)							
Dividend Income	17,602			17,602			17,602
Rent Income	9,250			9,250			9,250
Interest Income	164,343			164,343			164,343
Miscellaneous Non-operating Expenses	11,960			11,960			11,960
Total Other Income	179,235			179,235			179,235

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 STATEMENT OF INCOME UNDER EXISTING RATES FOR THE TWELVE MONTHS
 ENDING FEBRUARY 29, 2024 AND THE ANTICIPATED STATEMENT OF INCOME
 WHEN THE PROPOSED RATES BECOME EFFECTIVE

Exhibit No. FI-2
 Page 13 of 13
 Witness: M E Poff

	Projected Twelve Months Ending February 29, 2024 (1)	Under Existing Rates		Pro Forma Twelve Months Ended February 29, 2024 (4)	Under Proposed Rates		Pro Forma Twelve Months Ended February 29, 2024 (7)
		Exhibit Reference (2)	Adjustment (3)		Exhibit Reference (5)	Adjustment (6)	
Income Deductions							
Interest on Long Term Debt and Amort- ization of Debt Expense	4,755,097			4,755,097			4,755,097
Interest on Bank Borrowings	170,879			170,879			170,879
Interest Charged Construction	(1,062,238)			(1,062,238)			(1,062,238)
Miscellaneous Income Deductions	561,269			561,269			561,269
Total Income Deductions	4,425,007			4,425,007			4,425,007
Net Income	12,447,345		(242,168)	12,205,176	11,370,241		23,575,418

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
PROJECTED STATEMENT OF INCOME ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To project depreciation for twelve months ending December 31, 2022 using straight-line, remaining life depreciation.	
	Annual Depreciation Accrual	10,821,855
	Less; Pro Forma Depreciation for Twelve Months Ended December 31, 2021 (Refer to Exhibit No. HI-2-1)	10,052,283
		769,572
403.0	Depreciation	769,572

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
PROJECTED STATEMENT OF INCOME ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To project depreciation for twelve months ending February 29, 2024 using straight-line, remaining life depreciation.	
	Annual Depreciation Accrual	12,960,981
	Less; Pro Forma Depreciation for Twelve Months Ended December 31, 2022 (Refer to Exhibit No. FI-2-1)	10,821,855
		2,139,126
403.0	Depreciation	2,139,126

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING DIVISION STATEMENT OF INCOME

53.53 I. Statement of Income

D. Water and Wastewater Utilities

3 If a company has separate operating divisions, an income statement must be shown for each division, plus an income statement for the company as a whole.

Response: The Company does not have separate operating divisions, but does have several wastewater systems. Refer to Exhibit No.FI-2 for an income statement for the water business and Exhibit No. FI-2W for an income statement for the wastewater business.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING INCOME CLAIMS

- 53.53 I. Statement of Income
 - D. Water and Wastewater Utilities
 - 4 Provide operating income claims under:
 - a. Present rates.
 - b. Pro forma present rates (annualized & normalized).
 - c. Proposed rates (annualized & normalized).

Response: Refer to Exhibit No. FV-1.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATES OF RETURN

- 53.53 I. Statement of Income
- D. Water and Wastewater Utilities
- 5 Provide rates of return on original cost under:
 - a. Present rates.
 - b. Pro forma present rates.
 - c. Proposed rates.

Response: Refer to Exhibit No. FV-1.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

GALLONS SOLD (000 OMITTED) AND OPERATING REVENUES FOR TWELVE MONTHS ENDING DECEMBER 31, 2022 AND ENDING FEBRUARY 29, 2024 AND NUMBER OF CUSTOMERS AS OF DECEMBER 31, 2022 AND FEBRUARY 29, 2024

53.53 II Operating Revenues

D. Water and Wastewater Utilities

1 Prepare a summary of operating revenues for the test year and the year preceding the test year providing the following information:

 a. For each classification of customers:

 (i) Number of customers as of year-end

 (ii) Gallons sold

 (iii) Revenues

 b. Customers forfeited discounts and penalties and miscellaneous water revenues.

RESPONSE Refer to page 2.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 GALLONS SOLD (THOUSANDS) AND OPERATING REVENUES FOR TWELVE MONTHS
 ENDING DECEMBER 31, 2022 AND ENDING FEBRUARY 29, 2024
 AND NUMBER OF CUSTOMERS AS OF DECEMBER 31, 2022 AND FEBRUARY 29, 2024

Exhibit No.FII-1
 Page 2 of 2
 Witness: M E Poff

	AS OF 12-31-22 CUSTOMERS	TWELVE MONTHS ENDING DECEMBER 31, 2022 GALLONS SOLD REVENUES		AS OF 2-29-24 CUSTOMERS	TWELVE MONTHS ENDING FEBRUARY 29, 2024 GALLONS SOLD REVENUES	
OPERATING REVENUES						
SALES OF WATER						
METERED SALES						
RESIDENTIAL	64,070	3,027,788	33,921,826	64,762	3,059,807	34,305,055
COMMERCIAL	4,639	1,938,723	10,438,514	4,675	1,953,431	10,528,499
INDUSTRIAL	302	915,746	4,075,091	302	915,746	4,075,091
TOTAL METERED SALES	69,011	5,882,257	48,435,431	69,739	5,928,984	48,908,644
UNMETERED SALES						
PRIVATE FIRE	1,199		1,920,488	1,242		1,989,682
PUBLIC FIRE	230		1,377,641	227		1,388,059
TOTAL UNMETERED SALES	1,429		3,298,129	1,469		3,377,741
TOTAL SALES OF WATER		5,882,257	51,733,559		5,928,984	52,286,385
TOTAL CUSTOMERS	70,440			71,208		
OTHER OPERATING REVENUES						
RENT FROM WATER PROPERTY			502,100			500,677
LATE CHARGES			73,235			74,017
MISCELLANEOUS WATER REVENUES			543,201			543,201
TOTAL OTHER OPERATING REVENUES			1,118,536			1,117,896
TOTAL OPERATING REVENUES		5,882,257	52,852,095		5,928,984	53,404,281

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

OPERATING REVENUES UNDER EXISTING AND PROPOSED RATES
FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024

53.53 II Operating Revenues

D. Water and Wastewater Utilities

2 Prepare a summary of operating revenues for the test year, providing the following information:

a. For each classification of customers and for customers forfeited discounts and penalties and miscellaneous water/wastewater revenues:

(i) Revenues.

(ii) Annualizing and normalizing adjustments to arrive at adjusted operating revenues for ratemaking.

(iii) Proposed increase in operating revenues.

(iv) Percent increase in operating revenues.

(v) Operating revenues under proposed rates.

RESPONSE Refer to pages 2 through 10.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING REVENUES UNDER EXISTING RATES
TWELVE MONTHS ENDING DECEMBER 31, 2022

	PRO FORMA TWELVE MONTHS ENDED 12-31-21 (1)	UNDER EXISTING RATES ADJUST MENTS TO PROJECT TWELVE MONTHS ENDING DECEMBER 31, 2022 (PAGE 3) (2)	PROJECTED TWELVE MONTHS ENDING 12-31-22 (3)
OPERATING REVENUES			
SALES OF WATER			
METERED SALES			
RESIDENTIAL	33,757,585	164,241	33,921,826
COMMERCIAL	10,399,949	38,565	10,438,514
INDUSTRIAL	4,075,091	-	4,075,091
TOTAL METERED SALES	48,232,625	202,806	48,435,431
UNMETERED SALES			
PRIVATE FIRE	1,890,834	29,654	1,920,488
PUBLIC FIRE	1,373,175	4,465	1,377,641
TOTAL UNMETERED SALES	3,264,009	34,120	3,298,129
TOTAL SALES OF WATER	51,496,634	236,925	51,733,559
OTHER OPERATING REVENUES			
RENT FROM WATER PROPERTY	539,591	(37,491)	502,100
LATE CHARGES	72,899	335	73,235
MISCELLANEOUS WATER REVENUES	543,201		543,201
TOTAL OTHER OPERATING REVENUES	1,155,691	(37,155)	1,118,536
TOTAL OPERATING REVENUES	52,652,325	199,770	52,852,095

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 SUMMARY OF OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

Exhibit No.FII-2
 Page 3 of 10
 Witness: M E Poff

EXHIBIT REFER- ENCE (1)	METERED SALES TO RES- IDENTIAL CUSTOM- ERS 46100100 (2)	METERED SALES TO COM- MERCIAL CUSTOM- ERS 46100200 (3)	METERED SALES TO IND- USTRIAL CUSTOM- ERS 46100300 (4)	PRIVATE FIRE PROTECT- ION 46200200 (5)	PUBLIC FIRE PROTECT- ION 46200100 (6)	RENT FROM WATER PROP- ERTY 47200000 (7)	LATE CHARGES 47100500 (8)	TOTAL (9)
FII-2-1	13,548							13,548
FII-2-2	150,693							150,693
FII-2-3		9,056						9,056
FII-2-4		29,509						29,509
FII-2-5				29,654				29,654
FII-2-6					4,465			4,465
FII-2-7						(37,491)		(37,491)
FII-2-8							335	335
FII-2-9	-							-
FII-2-10		-						-
TOTAL FUTURE TEST YEAR REVENUE ADJUSTMENTS	164,241	38,565	-	29,654	4,465	(37,491)	335	199,770

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUES UNDER EXISTING AND PROPOSED RATES
 TWELVE MONTHS ENDING DECEMBER 31, 2022

Exhibit No.FII-2
 Page 4 of 10
 Witness: M E Poff

	UNDER EXISTING RATES		
	PRO JECTED TWELVE MONTHS ENDING 12-31-22 (1)	REVENUE ADJUST MENTS (PAGE 5) (2)	PRO FORMA TWELVE MONTHS ENDING 12-31-22 (3)
OPERATING REVENUES			
SALES OF WATER			
METERED SALES			
RESIDENTIAL	33,921,826	164,241	34,086,067
COMMERCIAL	10,438,514	38,565	10,477,079
INDUSTRIAL	4,075,091	-	4,075,091
TOTAL METERED SALES	48,435,431	202,806	48,638,237
UNMETERED SALES			
PRIVATE FIRE	1,920,488	29,654	1,950,142
PUBLIC FIRE	1,377,641	4,465	1,382,106
TOTAL UNMETERED SALES	3,298,129	34,120	3,332,248
TOTAL SALES OF WATER	51,733,559	236,925	51,970,485
OTHER OPERATING REVENUES			
RENT FROM WATER PROPERTY	502,100	(9,298)	492,802
LATE CHARGES	73,235	335	73,570
MISCELLANEOUS WATER REVENUES	543,201		543,201
TOTAL OTHER OPERATING REVENUES	1,118,536	(8,963)	1,109,573
TOTAL OPERATING REVENUES	52,852,095	227,963	53,080,058

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 SUMMARY OF OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

Exhibit No.FII-2
 Page 5 of 10
 Witness: M E Poff

EXHIBIT REFER- ENCE (1)	METERED SALES TO RES- IDENTIAL CUSTOM- ERS 46100100 (2)	METERED SALES TO COM- MERCIAL CUSTOM- ERS 46100200 (3)	METERED SALES TO IND- USTRIAL CUSTOM- ERS 46100300 (4)	PRIVATE FIRE PROTECT- ION 46200200 (5)	PUBLIC FIRE PROTECT- ION 46200100 (6)	RENT FROM WATER PROP- ERTY 47200000 (7)	LATE CHARGES 47100500 (8)	TOTAL (9)
FII-2-11	13,548							13,548
FII-2-12	150,693							150,693
FII-2-13		9,056						9,056
FII-2-14		29,509						29,509
FII-2-15				29,654				29,654
FII-2-16					4,465			4,465
FII-2-17						(9,298)		(9,298)
FII-2-18							335	335
TOTAL FUTURE TEST YEAR PRO FORMA REVENUE ADJUSTMENTS	164,241	38,565	-	29,654	4,465	(9,298)	335	227,963

	UNDER EXISTING RATES		
	PRO FORMA TWELVE MONTHS ENDING 12-31-22 (1)	REVENUE ADJUST MENTS (PAGE 7) (2)	PROJECTED TWELVE MONTHS ENDING 2-29-24 (3)
OPERATING REVENUES			
SALES OF WATER			
METERED SALES			
RESIDENTIAL	34,086,067	218,988	34,305,055
COMMERCIAL	10,477,079	51,420	10,528,499
INDUSTRIAL	4,075,091	-	4,075,091
TOTAL METERED SALES	48,638,237	270,408	48,908,644
UNMETERED SALES			
PRIVATE FIRE	1,950,142	39,539	1,989,682
PUBLIC FIRE	1,382,106	5,954	1,388,059
TOTAL UNMETERED SALES	3,332,248	45,493	3,377,741
TOTAL SALES OF WATER	51,970,485	315,901	52,286,385
OTHER OPERATING REVENUES			
RENT FROM WATER			
PROPERTY	492,802	7,875	500,677
LATE CHARGES	73,570	447	74,017
MISCELLANEOUS WATER REVENUES	543,201		543,201
TOTAL OTHER OPERATING REVENUES	1,109,573	8,322	1,117,896
TOTAL OPERATING REVENUES	53,080,058	324,223	53,404,281

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 SUMMARY OF OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

Exhibit No.FII-2
 Page 7 of 10
 Witness: M E Poff

EXHIBIT REFER- ENCE (1)	METERED SALES TO RES- IDENTIAL CUSTOM- ERS 46100100 (2)	METERED SALES TO COM- MERCIAL CUSTOM- ERS 46100200 (3)	METERED SALES TO IND- USTRIAL CUSTOM- ERS 46100300 (4)	PRIVATE FIRE PROTECT- ION 46200200 (5)	PUBLIC FIRE PROTECT ION 46200100 (6)	RENT FROM WATER PROP- ERTY 47200000 (7)	LATE CHARGES 47100500 (8)	TOTAL (9)
FII-2-20	54,747							54,747
FII-2-21		12,855						12,855
FII-2-22				9,885				9,885
FII-2-23					1,488			1,488
FII-2-24	13,548							13,548
FII-2-25	150,693							150,693
FII-2-26		9,056						9,056
FII-2-27		29,509						29,509
FII-2-28				29,654				29,654
FII-2-29					4,465			4,465
FII-2-30						7,875		7,875
FII-2-31							447	447
FII-2-32	-							-
FII-2-33		-						-
TOTAL FULLY PROJECTED FUTURE TEST YEAR REVENUE ADJUSTMENTS	218,988	51,420	-	39,539	5,954	7,875	447	324,223

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 SUMMARY OF OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

Exhibit No.FII-2
 Page 8 of 10
 Witness: M E Poff

EXHIBIT REFER- ENCE (1)	METERED SALES TO RES- IDENTIAL CUSTOM- ERS (2)	METERED SALES TO COM- MERCIAL CUSTOM- ERS (3)	METERED SALES TO IND- USTRIAL CUSTOM- ERS (4)	PRIVATE FIRE PROTECT- ION (5)	PUBLIC FIRE PROTECT- ION (6)	RENT FROM WATER PROP- ERTY (7)	LATE CHARGES (8)	TOTAL (9)
FII-2-34	13,548							13,548
FII-2-35	150,693							150,693
FII-2-36		9,056						9,056
FII-2-37		29,509						29,509
FII-2-38				29,654				29,654
FII-2-39					4,465			4,465
FII-2-40						918		918
FII-2-41							335	335
TOTAL FULLY PROJECTED FUTURE TEST YEAR PRO FORMA REVENUE ADJUSTMENTS	164,241	38,565	-	29,654	4,465	918	335	238,179

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUES UNDER EXISTING AND PROPOSED RATES
 TWELVE MONTHS ENDING FEBRUARY 29, 2024

Exhibit No.FII-2
 Page 9 of 10
 Witness: M E Poff

	UNDER EXISTING RATES				UNDER PROPOSED RATES				
	PRO- JECTED TWELVE MONTHS ENDING 2-29-24 (1)	REVENUE ADJUST MENTS (PAGE 8) (2)	PRO FORMA TWELVE MONTHS ENDING 2-29-24 (3)	PRO FORMA DSIC (4)	PRO FORMA TWELVE MONTHS ENDING 2-29-24 INCLUDING DSIC AND STAS (5)	EXHIBIT REFERENCE (6)	PERCENT INCREASE (7)	REVENUE INCREASE (8)	PRO FORMA (9)
OPERATING REVENUES									
SALES OF WATER									
METERED SALES									
RESIDENTIAL	34,305,055	164,241	34,469,296	1,430,476	35,899,772		26.8%	9,618,441	44,087,737
COMMERCIAL	10,528,499	38,565	10,567,063	438,533	11,005,596		36.4%	4,010,007	14,577,070
INDUSTRIAL	4,075,091	-	4,075,091	169,116	4,244,207		39.9%	1,692,815	5,767,906
TOTAL METERED SALES	48,908,644	202,806	49,111,450	2,038,125	51,149,576			15,321,263	64,432,713
UNMETERED SALES									
PRIVATE FIRE	1,989,682	29,654	2,019,336	83,802	2,103,138		27.5%	578,260	2,597,596
PUBLIC FIRE	1,388,059	4,465	1,392,525		1,392,525		18.7%	260,483	1,653,008
TOTAL UNMETERED SALES	3,377,741	34,120	3,411,861	83,802	3,495,663			838,743	4,250,604
TOTAL SALES OF WATER	52,286,385	236,925	52,523,311	2,121,928	54,645,239		29.6%	16,160,006	68,683,317
OTHER OPERATING REVENUES									
RENT FROM WATER									
PROPERTY	500,677	918	501,595		501,595				501,595
LATE CHARGES	74,017	335	74,353		74,353	FII-2-42		22,876	97,229
MISCELLANEOUS WATER REVENUES	543,201		543,201		543,201				543,201
TOTAL OTHER OPERATING REVENUES	1,117,896	1,253	1,119,149		1,119,149			22,876	1,142,025
TOTAL OPERATING REVENUES	53,404,281	238,179	53,642,460	2,121,928	55,764,388		29.0%	16,182,882	69,825,342

THE YORK WATER COMPANY
REVENUE SUMMARY

	Total Company	Water	Wastewater
Present Rate Revenues (1)	\$59,926,650	\$55,764,388	\$ 4,162,262
Additional Revenue Requirement (2) % Increase	\$20,310,530	\$16,182,882 29.0%	\$ 4,127,648 99.2%
Wastewater Revenue Allocation (3)	\$ -	\$ 2,670,856	\$ (2,670,856)
Proposed Revenues	<u>\$80,237,180</u>	<u>\$74,618,125</u>	<u>\$ 5,619,055</u>
Revenue Increase % Increase	\$20,310,530	\$18,853,738 33.8%	\$ 1,456,792 35.0%

(1) As presented on Exhibit Nos. FII-2 page 9 and FII-2W page 2. Includes DSIC revenues for water.

(2) As calculated on Exhibit Nos. FV-1 page 6 and FV-1W page 6.

(3) The wastewater allocation is the amount of the wastewater revenue requirement that the Company is proposing to be consolidated with the water revenue requirement to derive the proposed water and wastewater rates in this case.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To project operating revenues for estimated metered residential gravity customers connected and disconnected during the future test year ending December 31, 2022.	
	Two Year Average Metered Residential Gravity Customers Net Gain	58
	Average Annual Revenue per Average Metered Residential Gravity Customer	467.16
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue	27,095
	(a) Portion of Adjustment Included in Twelve Months Ending December 31, 2022	13,548
46100100	Metered Sales to Residential Customers	13,548

(a) The estimated average net gain of metered residential gravity customers for the twelve months ending December 31, 2022 is presumed to occur evenly throughout the test year. Accordingly, one-half of the annualized revenue adjustment determined in this Exhibit is projected to occur during the twelve months ending December 31, 2022 and is carried forward to Exhibit No. FII-2, page 3. The remainder of the annualized revenue adjustment is reflected on Exhibit No. FII-2-11.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To project operating revenues for estimated metered residential repumped customers connected and disconnected during the future test year ending December 31, 2022.	
	Two Year Average Metered Residential Repumped Customers Net Gain	535
	Average Annual Revenue per Average Metered Residential Repumped Customer	563.34
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue	301,387
	(a) Portion of Adjustment Included in Twelve Months Ending December 31, 2022	150,693
46100100	Metered Sales to Residential Customers	150,693

- (a) The estimated average net gain of metered residential repumped customers for the twelve months ending December 31, 2022 is presumed to occur evenly throughout the test year. Accordingly, one-half of the annualized revenue adjustment determined in this Exhibit is projected to occur during the twelve months ending December 31, 2022 and is carried forward to Exhibit No. FII-2, page 3. The remainder of the annualized revenue adjustment is reflected on Exhibit No. FII-2-12.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To project operating revenues for estimated metered commercial gravity customers connected and disconnected during the future test year ending December 31, 2022.	
	Two Year Average Metered Commercial Gravity Customers Net Gain	13
	Average Annual Revenue per Average Metered Commercial Gravity Customer	1,393.26
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue	18,112
	(a) Portion of Adjustment Included in Twelve Months Ending December 31, 2022	9,056
46100200	Metered Sales to Commercial Customers	9,056

- (a) The estimated average net loss of metered commercial gravity customers for the twelve months ending December 31, 2022 is presumed to occur evenly throughout the test year. Accordingly, one-half of the annualized revenue adjustment determined in this Exhibit is projected to occur during the twelve months ending December 31, 2022 and is carried forward to Exhibit No. FII-2, page 3. The remainder of the annualized revenue adjustment is reflected on Exhibit No. FII-2-13.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To project operating revenues for estimated metered commercial repumped customers connected and disconnected during the future test year ending December 31, 2022.	
	Two Year Average Metered Commercial Repumped Customers Net Gain	18
	Average Annual Revenue per Average Metered Commercial Repumped Customer	3,278.73
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue	59,017
	(a) Portion of Adjustment Included in Twelve Months Ending December 31, 2022	29,509
46120000	Metered Sales to Commercial Customers	29,509

(a) The estimated average net gain of metered commercial repumped customers for the twelve months ending December 31, 2022 is presumed to occur evenly throughout the test year. Accordingly, one-half of the annualized revenue adjustment determined in this Exhibit is projected to occur during the twelve months ending December 31, 2022 and is carried forward to Exhibit No. FII-2, page 3. The remainder of the annualized revenue adjustment is reflected on Exhibit No. FII-2-14.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
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To project private fire protection revenues under existing rates based on the estimated number of hydrants and standby service connections placed in service during the future test year ending December 31, 2022.

	Two Year Average Gain in Number of Billing Units	Annual Rate Supplement No. 134 to Tariff Water Pa PUC No 14	Annual Revenue
Gravity System			
First Hydrant	-2	445.32	(891)
Each Additional Hydrant	0	334.44	-
2-Inch Service Connection	4	334.44	1,338
3-Inch Service Connection	1	445.32	445
4-Inch Service Connection	2	556.56	1,113
6-Inch Service Connection	3	1115.16	3,345
8-Inch Service Connection	1	2230.44	2,230
10-Inch Service Connection	1	3346.20	3,346
12-Inch Service Connection	0	4976.88	-
			10,928

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)			ADJUST- MENT INCREASE DECREASE (3)
	To project private fire protection revenues under existing rates based on the estimated number of hydrants and standby service connections placed in service during the future test year ending December 31, 2022.			
		Two Year Average Gain in Number of Billing Units	Annual Rate Supplement No. 134 to Tariff Water Pa PUC No 14	Annual Revenue
	Repumped System			
	First Hydrant	1	583.20	583
	Each Additional Hydrant	0	437.76	-
	2-Inch Service Connection	6	481.80	2,891
	3-Inch Service Connection	0	642.00	-
	4-Inch Service Connection	2	803.04	1,606
	6-Inch Service Connection	4	1605.84	6,423
	8-Inch Service Connection	4	3213.24	12,853
	10-Inch Service Connection	2	4820.88	9,642
	12-Inch Service Connection	2	7191.48	14,383
				48,381
	Total Annualized Private Fire Protection			59,309
	(a) Portion of Adjustment Included in Twelve Months Ending December 31, 2022			29,654
46200200	Private Fire Protection			29,654

(a) The estimated average net gain of private fire protection billing units for the twelve months ending December 31, 2022 is presumed to occur evenly throughout the test year. Accordingly, one-half of the annualized revenue adjustment determined in this Exhibit is projected to occur during the twelve months ending December 31, 2022, and is carried forward to Exhibit No. FII-2, page 3. The remainder of the annualized revenue adjustment is reflected on Exhibit No. FII-2-15.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To project public fire protection revenues under existing rates based on the estimated number of hydrants placed in service during the future test year ending December 31, 2022	
	Two Year Average Gain in Number of Billing Units	Annual Rate Supplement No. 134 to Tariff Water Pa PUC No 14 Annual Revenue
	Hydrants-Gravity System	6 258.00 1,548
	Hydrants-Repump System	20 369.12 7,382
	Total Annualized Public Fire Protection	8,930
	(a) Portion of Adjustment Included in Twelve Months Ending December 31, 2022	4,465
46200100	Public Fire Protection	4,465

- (a) The estimated average net gain of public fire protection billing units for the twelve months ending December 31, 2022 is presumed to occur evenly throughout the test year. Accordingly, one-half of the annualized revenue adjustment determined in this Exhibit is projected to occur during the twelve months ending December 31, 2022, and is carried forward to Exhibit No. FII-2, page 3. The remainder of the annualized revenue adjustment is reflected on Exhibit No. FII-2-16.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To project lease payments received for communication equipment installed on the Company's standpipes in accordance with non-exclusive license agreements between the Company and non-affiliated companies for the twelve months ending December 31, 2022.	
	Projected Lease Payments For The Installation Of Communication Equipment For The Twelve Months Ending December 31, 2022	502,100
	Less: Pro Forma Lease Payments For The Installation Of Communication Equipment For The Twelve Months Ended December 31, 2021 (Refer to Exhibit No. HII-2-12)	539,590
		(37,491)
47200000	Rent from Water Property	(37,491)

Refer to Exhibit No. FII-2-17 for an adjustment to annualize lease payments received for communication equipment installed on the Company's standpipes.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
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To project late charges for the twelve months ending December 31, 2022 based on a two-year ratio of late charges to total sales of water.

Twelve Months Ended	Late Charges	Sales of Water	Percent of Late Charges
December 31, 2018	65,733	48,145,826	
December 31, 2019	72,618	49,586,308	
	138,351	97,732,134	0.14%

Projected Late Charges
Based on Applying the Two-Year
Ratio to Projected Sales of Water Under
Existing Rates for the Twelve
Months Ending December 31, 2022 73,235

Less: Pro Forma Late Charges
for Twelve Months Ended December
31, 2021 72,899

335

47100500 Late Charges

335

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To annualize operating revenues for estimated metered residential gravity customers connected and disconnected during the future test year ending December 31, 2022.	
	Two Year Average Metered Residential Gravity Customers Net Gain	58
	Average Annual Revenue per Average Metered Residential Gravity Customer	467.16
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue	27,095
	(a) Portion of Adjustment Representing Annualization of Operating Revenues for Estimated Net Gain of Metered Residential Gravity Customers During the Twelve Months Ending December 31, 2022.	13,548
46100100	Metered Sales to Residential Customers	13,548

- (a) The estimated average net gain of metered residential gravity customers for the twelve months ending December 31, 2022 is presumed to occur evenly throughout the test year. Accordingly, one-half of the annualized revenue adjustment determined in this Exhibit occurs subsequent to the twelve months ended December 31, 2022, and is carried forward to Exhibit No. FII-2, page 5.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To annualize operating revenues for estimated metered residential repumped customers connected and disconnected during the future test year ending December 31, 2022.	
	Two Year Average Metered Residential Repumped Customers Net Gain	535
	Average Annual Revenue per Average Metered Residential Repumped Customer	563.34
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue	301,387
	(a) Portion of Adjustment Representing Annualization of Operating Revenues for Estimated Net Gain of Metered Residential Repumped Customers During the Twelve Months Ending December 31, 2022	150,693
46100100	Metered Sales to Residential Customers	150,693

- (a) The estimated average net gain of metered residential repumped customers for the twelve months ending December 31, 2022 is presumed to occur evenly throughout the test year. Accordingly, one-half of the annualized revenue adjustment determined in this Exhibit occurs subsequent to the twelve months ending December 31, 2022, and is carried forward to Exhibit No. FII-2, page 5.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To annualize operating revenues for estimated metered commercial gravity customers connected and disconnected during the future test year ending December 31, 2022.	
	Two Year Average Metered Commercial Gravity Customers Net Gain	13
	Average Annual Revenue per Average Metered Commercial Gravity Customer	1,393.26
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue	18,112
	(a) Portion of Adjustment Representing Annualization of Operating Revenues for Estimated Net Gain of Metered Commercial Gravity Customers During the Twelve Months Ending December 31, 2022	9,056
46100200	Metered Sales to Commercial Customers	9,056

- (a) The estimated average net gain of metered commercial gravity customers for the twelve months ending December 31, 2022 is presumed to occur evenly throughout the test year. Accordingly, one-half of the annualized revenue adjustment determined in this Exhibit occurs subsequent to the twelve months ended December 31, 2022, and is carried forward to Exhibit No. FII-2, page 5.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To annualize operating revenues for estimated metered commercial repumped customers connected and disconnected during the future test year ending December 31, 2022.	
	Two Year Average Metered Commercial Repumped Customers Net Gain	18
	Average Annual Revenue per Average Metered Commercial Repumped Customer	3,278.73
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue	59,017
	(a) Portion of Adjustment Representing Annualization of Operating Revenues for Estimated Net Gain of Metered Residential Repumped Customers During the Twelve Months Ending December 31, 2022	29,509
46100200	Metered Sales to Commercial Customers	29,509

- (a) The estimated average net gain of metered commercial repumped customers for the twelve months ending December 31, 2022 is presumed to occur evenly throughout the test year. Accordingly, one-half of the annualized revenue adjustment determined in this Exhibit occurs subsequent to the twelve months ending December 31, 2022, and is carried forward to Exhibit No. FII-2, page 5.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
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To annualize private fire protection revenues under existing rates based on the estimated number of hydrants and standby service connections placed in service during the future test year ending December 31, 2022.

Two Year Average Gain in Number of Billing Units	Annual Rate Supplement No. 134 to Tariff Water Pa PUC No 14	Annual Revenue
Gravity System		
First Hydrant	-2	445.32
Each Additional Hydrant	0	334.44
2-Inch Service Connection	4	334.44
3-Inch Service Connection	1	445.32
4-Inch Service Connection	2	556.56
6-Inch Service Connection	3	1115.16
8-Inch Service Connection	1	2230.44
10-Inch Service Connection	1	3346.20
12-Inch Service Connection	0	4976.88
		10,928

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)			ADJUST- MENT INCREASE DECREASE (3)
	To annualize private fire protection revenues under existing rates based on the estimated number of hydrants and standby service connections placed in service during the future test year ending December 31, 2022.			
	Two Year Average Gain in Number of Billing Units	Annual Rate Supplement No. 134 to Tariff Water Pa PUC No 14	Annual Revenue	
	Repumped System			
	1	583.20	583	
	0	437.76	-	
	6	481.80	2,891	
	0	642.00	-	
	2	803.04	1,606	
	4	1605.84	6,423	
	4	3213.24	12,853	
	2	4820.88	9,642	
	2	7191.48	14,383	
			48,381	
	Total Annualized Private Fire Protection			59,309
	(a) Portion of Adjustment Representing Annualization of Operating Revenues for Estimated Net Gain of Private Fire Protection Billing Units During the Twelve Months Ending December 31, 2022			29,654
46200200	Private Fire Protection			29,654

(a) The estimated average net loss of private fire protection billing units for the twelve months ending December 31, 2022 is presumed to occur evenly throughout the test year. Accordingly, one-half of the annualized revenue adjustment determined in this Exhibit occurs subsequent to the twelve months ending December 31, 2022, and is carried forward to Exhibit No. FII-2, page 5.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)			ADJUST- MENT INCREASE DECREASE (3)
	To annualize public fire protection revenues under existing rates based on the estimated number of hydrants placed in service during the future test year ending December 31, 2022			
	Two Year Average Gain in Number of Billing Units	Annual Rate Supplement No.117 to Tariff Water Pa PUC No 14	Annual Revenue	
	Hydrants-Gravity System	6	258.00	1,548
	Hydrants-Repump System	20	369.12	7,382
	Total Annualized Public Fire Protection			8,930
	(a) Portion of Adjustment Representing Annualization of Operating Revenues for Estimated Net Gain of Public Fire Hydrants During the Twelve Months Ending December 31, 2022			4,465
46200100	Public Fire Protection			4,465

- (a) The estimated average net gain of public fire protection billing units for the twelve months ending December 31, 2022 is presumed to occur evenly throughout the test year. Accordingly, one-half of the annualized revenue adjustment determined in this Exhibit occurs subsequent to the twelve months ending December 31, 2022, and is carried forward to Exhibit No. FII-2, page 5.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To annualize lease payments received for communication equipment installed on the Company's standpipes in accordance with non-exclusive license agreements between the Company and non-affiliated companies for the twelve months ending December 31, 2022.	
	Annualized Lease Payments For The Installation Of Communication Equipment For The Twelve Months Ending December 31, 2022	492,802
	Less: Projected Lease Payments For The Installation Of Communication Equipment For The Twelve Months Ended December 31, 2022 (Refer to Exhibit No. FII-2-7)	502,100
		(9,298)
47200000	Rent from Water Property	(9,298)

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
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To annualize late charges for the twelve months ending December 31, 2022 based on a two-year ratio of late charges to total sales of water.

Twelve Months Ended	Late Charges	Sales of Water	Percent of Late Charges
December 31, 2018	65,733	48,145,826	
December 31, 2019	72,618	49,586,308	
	138,351	97,732,134	0.14%

Pro Forma Late Charges

Based on Applying the Two-Year
 Ratio to Pro Forma Sales of Water Under
 Existing Rates for the Twelve
 Months Ending December 31, 2022

73,570

Less: Projected Late Charges

for Twelve Months Ending December
 31, 2022 (Refer to Exhibit No. FII-2-8)

73,235

335

47100500 Late Charges

335

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To project operating revenues for estimated metered residential gravity and repumped customers connected and disconnected during January and February 2023, and included in revenue for twelve months ending February 29, 2024.	
	Two Year Average Metered Residential Gravity Customers Net Gain	58
	Prorated Gain in Gravity Customers during the two months ending February 28, 2023 (58 / 12 * 2)	10
	Average Annual Revenue per Average Metered Residential Gravity Customer	467.16
	Annualized Revenue Adjustment = Prorated Net Gain x Average Annual Revenue	4,516
	Two Year Average Metered Residential Repumped Customers Net Gain	535
	Prorated Gain in Repumped Customers during the two months ending February 28, 2023 (535 / 12 * 2)	89
	Average Annual Revenue per Average Metered Residential Repumped Customer	563.34
	Annualized Revenue Adjustment = Prorated Net Gain x Average Annual Revenue	50,231
	Adjustment Included in Twelve Months Ending February 29, 2024 (4,516 + 50,231)	54,747
46100100	Metered Sales to Residential Customers	54,747

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To project operating revenues for estimated metered commercial gravity and repumped customers connected and disconnected during January and February 2023, and included in revenue for twelve months ending February 29, 2024.	
	Two Year Average Metered Commercial Gravity Customers Net Gain	13
	Prorated Gain in Gravity Customers during the two months ending February 28, 2023 (13 / 12 * 2)	2
	Average Annual Revenue per Average Metered Commercial Gravity Customer	1,393.26
	Annualized Revenue Adjustment = Prorated Net Gain x Average Annual Revenue	3,019
	Two Year Average Metered Commercial Repumped Customers Net Gain	18
	Prorated Gain of Repumped Customers during the two months ending February 28, 2023 (18 / 12 * 2)	3
	Average Annual Revenue per Average Metered Commercial Repumped Customer	3,278.73
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue	9,836
	Adjustment Included in Twelve Months Ending February 29, 2024 (3,019 + 9,836)	12,855
46100200 Metered Sales to Commercial Customers		12,855

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)		ADJUST- MENT INCREASE DECREASE (3)	
	To project private fire protection revenues under existing rates based on the estimated number of hydrant and standby service customers added during January and February 2023 and included in revenue for the twelve months ending February 29, 2024.			
	Two Year Average Gain in Number of Billing Units	Prorated Average Gain for two months ended Feb. 28, 2023	Annual Rate Supplement No. 134 to Tariff Water Pa PUC No 14	Annual Revenue
Gravity System				
First Hydrant	-2	(0)	445.32	(148)
Each Additional Hydrant	0	-	334.44	-
2-Inch Service Connection	4	1	334.44	223
3-Inch Service Connection	1	0	445.32	74
4-Inch Service Connection	2	0	556.56	186
6-Inch Service Connection	3	1	1115.16	558
8-Inch Service Connection	1	0	2230.44	372
10-Inch Service Connection	1	0	3346.20	558
12-Inch Service Connection	0	-	4976.88	-
			1,821	

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To project private fire protection revenues under existing rates based on the estimated number of hydrant and standby service customers added during January and February 2023 and included in revenue for the twelve months ending February 29, 2024.	
	Two Year Average Gain in Number of Billing Units	Prorated Average Gain for two months ended Feb. 28, 2023
		Annual Rate Supplement No. 134 to Tariff Water Pa PUC No 14
		Annual Revenue
	Repumped System	
	First Hydrant	97
	Each Additional Hydrant	-
	2-Inch Service Connection	482
	3-Inch Service Connection	-
	4-Inch Service Connection	268
	6-Inch Service Connection	1,071
	8-Inch Service Connection	2,142
	10-Inch Service Connection	1,607
	12-Inch Service Connection	2,397
		8,064
	Total Annualized Private Fire Protection	9,885
46200200	Private Fire Protection	9,885

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
<p>To project public fire protection revenues under existing rates based on the estimated hydrant customers added during January and February 2023 and included in revenue for the twelve months ending February 29, 2024.</p>		
	Two Year Average Gain in Number of Billing Units	Prorated Average Gain for two months ended Feb. 28, 2023
		Annual Rate Supplement No. 134 to Tariff Water Pa PUC No 14
		Annual Revenue
	Hydrants-Gravity System	6
		1
		258.00
	Hydrants-Repump System	20
		3
		369.12
	Total Annualized Public Fire Protection	1,488
46200100	Public Fire Protection	1,488

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To project operating revenues for estimated metered residential gravity customers connected and disconnected during the fully projected future test year ending February 29, 2024.	
	Two Year Average Metered Residential Gravity Customers Net Gain	58
	Average Annual Revenue per Average Metered Residential Gravity Customer	467.16
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue	27,095
	(a) Portion of Adjustment Included in Twelve Months Ending February 29, 2024	13,548
46100100	Metered Sales to Residential Customers	13,548

- (a) The estimated average net gain of metered residential gravity customers for the twelve months ending February 29, 2024 is presumed to occur evenly throughout the test year. Accordingly, one-half of the annualized revenue adjustment determined in this Exhibit is projected to occur during the twelve months ending February 29, 2024 and is carried forward to Exhibit No. FII-2, page 7. The remainder of the annualized revenue adjustment is reflected on Exhibit No. FII-2-34.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To project operating revenues for estimated metered residential repumped customers connected and disconnected during the fully projected future test year ending February 29, 2024.	
	Two Year Average Metered Residential Repumped Customers Net Gain	535
	Average Annual Revenue per Average Metered Residential Repumped Customer	563.34
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue	301,387
	(a) Portion of Adjustment Included in Twelve Months Ending February 29, 2024	150,693
46100100	Metered Sales to Residential Customers	150,693

(a) The estimated average net gain of metered residential repumped customers for the twelve months ending February 29, 2024 is presumed to occur evenly throughout the test year. Accordingly, one-half of the annualized revenue adjustment determined in this Exhibit is projected to occur during the twelve months ending February 29, 2024 and is carried forward to Exhibit No. FII-2, page 7. The remainder of the annualized revenue adjustment is reflected on Exhibit No. FII-2-35.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To project operating revenues for estimated metered commercial gravity customers connected and disconnected during the fully projected future test year ending February 29, 2024.	
	Two Year Average Metered Commercial Gravity Customers Net Gain	13
	Average Annual Revenue per Average Metered Commercial Gravity Customer	1,393.26
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue	18,112
	(a) Portion of Adjustment Included in Twelve Months Ending February 29, 2024	9,056
46100200	Metered Sales to Commercial Customers	9,056
	(a) The estimated average net loss of metered commercial gravity customers for the twelve months ending February 29, 2024 is presumed to occur evenly throughout the test year. Accordingly, one-half of the annualized revenue adjustment determined in this Exhibit is projected to occur during the twelve months ending February 29, 2024 and is carried forward to Exhibit No. FII-2, page 7. The remainder of the annualized revenue adjustment is reflected on Exhibit No. FII-2-36.	

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To project operating revenues for estimated metered commercial repumped customers connected and disconnected during the fully projected future test year ending February 29, 2024.	
	Two Year Average Metered Commercial Repumped Customers Net Gain	18
	Average Annual Revenue per Average Metered Commercial Repumped Customer	3,278.73
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue	59,017
	(a) Portion of Adjustment Included in Twelve Months Ending February 29, 2024	29,509
46100200	Metered Sales to Commercial Customers	29,509

(a) The estimated average net gain of metered commercial repumped customers for the twelve months ending February 29, 2024 is presumed to occur evenly throughout the test year. Accordingly, one-half of the annualized revenue adjustment determined in this Exhibit is projected to occur during the twelve months ending February 29, 2024 and is carried forward to Exhibit No. FII-2, page 7. The remainder of the annualized revenue adjustment is reflected on Exhibit No. FII-2-37.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To project private fire protection revenues under existing rates based on the estimated number of hydrants and standby service connections placed in service during the fully projected future test year ending February 29, 2024.	
	Two Year Average Gain in Number of Billing Units	Annual Rate Supplement No. 134 to Tariff Water Pa PUC Annual No 14 Revenue
Gravity System		
First Hydrant	-2	445.32 (891)
Each Additional Hydrant	0	334.44 -
2-Inch Service Connection	4	334.44 1,338
3-Inch Service Connection	1	445.32 445
4-Inch Service Connection	2	556.56 1,113
6-Inch Service Connection	3	1115.16 3,345
8-Inch Service Connection	1	2230.44 2,230
10-Inch Service Connection	1	3346.20 3,346
12-Inch Service Connection	0	4976.88 -
		10,928

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To project private fire protection revenues under existing rates based on the estimated number of hydrants and standby service connections placed in service during the fully projected future test year ending February 29, 2024.	
	Two Year Average Gain in Number of Billing Units	Annual Rate Supplement No. 134 to Tariff Water Pa PUC Annual No 14 Revenue
	Repumped System	
	First Hydrant	1 583.20 583
	Each Additional Hydrant	0 437.76 -
	2-Inch Service Connection	6 481.80 2,891
	3-Inch Service Connection	0 642.00 -
	4-Inch Service Connection	2 803.04 1,606
	6-Inch Service Connection	4 1605.84 6,423
	8-Inch Service Connection	4 3213.24 12,853
	10-Inch Service Connection	2 4820.88 9,642
	12-Inch Service Connection	2 7191.48 14,383
		48,381
	Total Annualized Private Fire Protection	59,309
	(a) Portion of Adjustment Included in Twelve Months Ending February 29, 2024	29,654
46200200	Private Fire Protection	29,654

(a) The estimated average net gain of private fire protection billing units for the twelve months ending February 29, 2024 is presumed to occur evenly throughout the test year. Accordingly, one-half of the annualized revenue adjustment determined in this Exhibit is projected to occur during the twelve months ending February 29, 2024, and is carried forward to Exhibit No. FII-2, page 7. The remainder of the annualized revenue adjustment is reflected on Exhibit No. FII-2-38.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)			ADJUST- MENT INCREASE DECREASE (3)
	To project public fire protection revenues under existing rates based on the estimated number of hydrants placed in service during the fully projected future test year ending February 29, 2024.			
	Two Year Average Gain in Number of Billing Units	Annual Rate Supplement No. 134 to Tariff Water Pa PUC No 14	Annual Revenue	
	Hydrants-Gravity System	6	258.00	1,548
	Hydrants-Repump System	20	369.12	7,382
	Total Annualized Public Fire Protection			8,930
	(a) Portion of Adjustment Included in Twelve Months Ending February 29, 2024			4,465
46200100	Public Fire Protection			4,465

(a) The estimated average net gain of public fire protection billing units for the twelve months ending February 29, 2024 is presumed to occur evenly throughout the test year. Accordingly, one-half of the annualized revenue adjustment determined in this Exhibit is projected to occur during the twelve months ending February 29, 2024, and is carried forward to Exhibit No. FII-2, page 7. The remainder of the annualized revenue adjustment is reflected on Exhibit No. FII-2-39.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To project lease payments received for communication equipment installed on the Company's standpipes in accordance with non-exclusive license agreements between the Company and non-affiliated companies for the twelve months ending February 29, 2024.	
	Projected Lease Payments For The Installation Of Communication Equipment For The Twelve Months Ending February 29, 2024	500,677
	Less: Pro Forma Lease Payments For The Installation Of Communication Equipment For The Twelve Months Ending December 31, 2021 (Refer to Exhibit No. FII-2-17)	492,802
		7,875
47200000 Rent from Water Property		7,875

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)																
	To project late charges for the twelve months ending February 29, 2024 based on a two-year ratio of late charges to total sales of water.																	
	<table border="1"> <thead> <tr> <th style="text-align: left;">Twelve Months Ended</th> <th style="text-align: center;">Late Charges</th> <th style="text-align: center;">Sales of Water</th> <th style="text-align: center;">Percent of Late Charges</th> </tr> </thead> <tbody> <tr> <td>December 31, 2018</td> <td style="text-align: center;">65,733</td> <td style="text-align: center;">48,145,826</td> <td></td> </tr> <tr> <td>December 31, 2019</td> <td style="text-align: center;">72,618</td> <td style="text-align: center;">49,586,308</td> <td></td> </tr> <tr> <td></td> <td style="text-align: center;">138,351</td> <td style="text-align: center;">97,732,134</td> <td style="text-align: center;">0.14%</td> </tr> </tbody> </table>	Twelve Months Ended	Late Charges	Sales of Water	Percent of Late Charges	December 31, 2018	65,733	48,145,826		December 31, 2019	72,618	49,586,308			138,351	97,732,134	0.14%	
Twelve Months Ended	Late Charges	Sales of Water	Percent of Late Charges															
December 31, 2018	65,733	48,145,826																
December 31, 2019	72,618	49,586,308																
	138,351	97,732,134	0.14%															
	Projected Late Charges Based on Applying the Two-Year Ratio to Projected Sales of Water Under Existing Rates for the Twelve Months Ending February 29, 2024	74,017																
	Less: Pro Forma Late Charges for Twelve Months Ended December 31, 2022 (Refer to Exhibit No. FII-2-18)	73,570																
		447																
47100500	Late Charges	447																

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To annualize operating revenues for estimated metered residential gravity customers connected and disconnected during the fully projected future test year ending February 29, 2024.	
	Two Year Average Metered Residential Gravity Customers Net Gain	58
	Average Annual Revenue per Average Metered Residential Gravity Customer	467.16
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue	27,095
	(a) Portion of Adjustment Representing Annualization of Operating Revenues for Estimated Net Gain of Metered Residential Gravity Customers During the Twelve Months Ending February 29, 2024	13,548
46100100	Metered Sales to Residential Customers	13,548
	(a) The estimated average net gain of metered residential gravity customers for the twelve months ending February 29, 2024 is presumed to occur evenly throughout the test year. Accordingly, one-half of the annualized revenue adjustment determined in this Exhibit occurs subsequent to the twelve months ending February 29, 2024, and is carried forward to Exhibit No. FII-2, page 8.	

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To annualize operating revenues for estimated metered residential repumped customers connected and disconnected during the fully projected future test year ending February 29, 2024.	
	Two Year Average Metered Residential Repumped Customers Net Gain	535
	Average Annual Revenue per Average Metered Residential Repumped Customer	563.34
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue	301,387
	(a) Portion of Adjustment Representing Annualization of Operating Revenues for Estimated Net Gain of Metered Residential Repumped Customers During the Twelve Months Ending February 29, 2024	150,693
46100100	Metered Sales to Residential Customers	150,693
	(a) The estimated average net gain of metered residential repumped customers for the twelve months ending February 29, 2024 is presumed to occur evenly throughout the test year. Accordingly, one-half of the annualized revenue adjustment determined in this Exhibit occurs subsequent to the twelve months ending February 29, 2024, and is carried forward to Exhibit No. FII-2, page 8.	

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To annualize operating revenues for estimated metered commercial gravity customers connected and disconnected during the fully projected future test year ending February 29, 2024.	
	Two Year Average Metered Commercial Gravity Customers Net Gain	13
	Average Annual Revenue per Average Metered Commercial Gravity Customer	1,393.26
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue	18,112
	(a) Portion of Adjustment Representing Annualization of Operating Revenues for Estimated Net Gain of Metered Commercial Gravity Customers During the Twelve Months Ending February 29, 2024	9,056
46100200	Metered Sales to Commercial Customers	9,056
	(a) The estimated average net gain of metered commercial gravity customers for the twelve months ending February 29, 2024 is presumed to occur evenly throughout the test year. Accordingly, one-half of the annualized revenue adjustment determined in this Exhibit occurs subsequent to the twelve months ending February 29, 2024, and is carried forward to Exhibit No. FII-2, page 8.	

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To annualize operating revenues for estimated metered commercial repumped customers connected and disconnected during the fully projected future test year ending February 29, 2024.	
	Two Year Average Metered Commercial Repumped Customers Net Gain	18
	Average Annual Revenue per Average Metered Commercial Repumped Customer	3,278.73
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue	59,017
	(a) Portion of Adjustment Representing Annualization of Operating Revenues for Estimated Net Loss of Metered Commercial Repumped Customers During the Twelve Months Ending February 29, 2024	29,509
46100200	Metered Sales to Commercial Customers	29,509

- (a) The estimated average net gain of metered commercial repumped customers for the twelve months ending February 29, 2024 is presumed to occur evenly throughout the test year. Accordingly, one-half of the annualized revenue adjustment determined in this Exhibit occurs subsequent to the twelve months ending February 29, 2024, and is carried forward to Exhibit No. FII-2, page 8.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)	
	To annualize private fire protection revenues under existing rates based on the estimated number of hydrants and standby service connections placed in service during the fully projected future test year ending February 29, 2024		
	Two Year Average Gain in Number of Billing Units	Annual Rate Supplement No. 134 to Tariff Water Pa PUC No 14	Annual Revenue
	Gravity System		
	-2	445.32	(891)
	0	334.44	-
	4	334.44	1,338
	1	445.32	445
	2	556.56	1,113
	3	1115.16	3,345
	1	2230.44	2,230
	1	3346.20	3,346
	0	4976.88	-
			10,928

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)			ADJUST- MENT INCREASE DECREASE (3)
	To annualize private fire protection revenues under existing rates based on the estimated number of hydrants and standby service connections placed in service during the fully projected future test year ending February 29, 2024			
	Two Year Average Gain in Number of Billing Units	Annual Rate Supplement No. 134 to Tariff Water Pa PUC No 14	Annual Revenue	
	Repumped System			
	First Hydrant	1	583.20	583
	Each Additional Hydrant	0	437.76	-
	2-Inch Service Connection	6	481.80	2,891
	3-Inch Service Connection	0	642.00	-
	4-Inch Service Connection	2	803.04	1,606
	6-Inch Service Connection	4	1605.84	6,423
	8-Inch Service Connection	4	3213.24	12,853
	10-Inch Service Connection	2	4820.88	9,642
	12-Inch Service Connection	2	7191.48	14,383
				48,381
	Total Annualized Private Fire Protection			59,309
	(a) Portion of Adjustment Representing Annualization of Operating Revenues for Estimated Net Gain of Private Fire Protection Billing Units During the Twelve Months Ending February 29, 2024.			29,654
46200200	Private Fire Protection			29,654

(a) The estimated average net gain of private fire protection billing units for the twelve months ending February 29, 2024 is presumed to occur evenly throughout the test year. Accordingly, one-half of the annualized revenue adjustment determined in this Exhibit occurs subsequent to the twelve months ending February 29, 2024, and is carried forward to Exhibit No. FII-2, page 8.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To annualize public fire protection revenues under existing rates based on the estimated number of hydrants placed in service during the fully projected future test year ending February 29, 2024.	
	Two Year Average Gain in Number of Billing Units	Annual Rate Supplement No.134 to Tariff Water Pa PUC No 14 Annual Revenue
	Hydrants-Gravity System	6 258.00 1,548
	Hydrants-Repump System	20 369.12 7,382
	Total Annualized Public Fire Protection	8,930
	(a) Portion of Adjustment Representing Annual- ization of Operating Revenues for Estimated Net Gain of Public Fire Hydrants During the Twelve Months Ending February 29, 2024.	4,465
46200100	Public Fire Protection	4,465

(a) The estimated average net gain of public fire protection billing units for the twelve months ending February 29, 2024 is presumed to occur evenly throughout the test year. Accordingly, one-half of the annualized revenue adjustment determined in this Exhibit occurs subsequent to the twelve months ending February 29, 2024, and is carried forward to Exhibit No. FII-2, page 8.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
	To annualize lease payments received for communication equipment installed on the Company's standpipes in accordance with non-exclusive license agreements between the Company and non-affiliated companies for the twelve months ending February 29, 2024.	
	Annualized Lease Payments For The Installation Of Communication Equipment For The Twelve Months Ending February 29, 2024	501,595
	Less: Projected Lease Payments For The Installation Of Communication Equipment For The Twelve Months Ending February 29, 2024 (Refer to Exhibit No. FIII-2-30)	500,677
		918
47200000 Rent from Water Property		918

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
----------------	--------------------	--

To annualize late charges for the twelve months ending February 29, 2024 based on a two-year ratio of late charges to total sales of water.

Twelve Months Ended	Late Charges	Sales of Water	Percent of Late Charges
December 31, 2018	65,733	48,145,826	
December 31, 2019	72,618	49,586,308	
	138,351	97,732,134	0.14%

Pro Forma Late Charges
 Based on Applying the Two-Year
 Ratio to Pro Forma Sales of Water Under
 Existing Rates for the Twelve
 Months Ending February 29, 2024 74,353

Less: Projected Late Charges
 for Twelve Months Ending February
 29, 2024 (Refer to Exhibit No. FII-2-31) 74,017

335

47100500 Late Charges

335

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING REVENUE ADJUSTMENTS UNDER PROPOSED RATES

ACCOUNT (1)	EXPLANATION (2)			ADJUST- MENT INCREASE DECREASE (3)
	To adjust pro forma late charges for the twelve months ending February 29, 2024 based on a two-year ratio of late charges to total sales of water.			
	Twelve Months Ended	Late Charges	Sales of Water	Percent of Late Charges
	December 31, 2018	65,733	48,145,826	
	December 31, 2019	72,618	49,586,308	
		138,351	97,732,134	0.14%
	Pro Forma Late Charges Based on Applying the Two-Year Ratio to Pro Forma Sales of Water Under Proposed Rates for the Twelve Months Ending February 29, 2024			97,229
	Less: Pro Forma Late Charges for Twelve Months Ending February 29, 2024 (Refer to Exhibit No. FII-2-41)			74,353
				22,876
47100500	Late Charges			22,876

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
PRESENT AND PROPOSED RATES

53.53 II. Operating Revenue

D Water and Wastewater Utilities

3 Provide a schedule of present and proposed tariff rates showing dollar change and percent of change by block. Provide increases to customers at various monthly uses showing billings at existing and proposed rates. Provide also an explanation of any change in block structure and the reason therefor. Provide a copy of the proposed tariff or tariff supplement.

RESPONSE

A comparison of the rate schedules set forth in the present and proposed tariffs is presented in Exhibit No. FVIII. This comparison excludes DSIC and STAS charges. There is no proposed change to Schedule "C" - Building, Construction and Miscellaneous Rates.

There are no proposed rule changes.

A comparison of bills under present and proposed rates for customers with increases is presented in Exhibit No. FVIII.

The complete proposed tariff supplement is attached.

**Supplement No. 143
To**

Water-Pa. P.U.C. No. 14

THE YORK WATER COMPANY

RATES, RULES AND REGULATIONS

GOVERNING THE DISTRIBUTION OF WATER IN

THE CITY OF YORK

BOROUGHS OF EAST PROSPECT, GLEN ROCK, HALLAM, JACOBUS, JEFFERSON, LOGANVILLE, MANCHESTER, MOUNT WOLF, NEW FREEDOM, NEW SALEM, NORTH YORK, RAILROAD, SEVEN VALLEYS, SHREWSBURY, SPRING GROVE, WEST YORK, YORK HAVEN AND YORKANA, AND TOWNSHIPS OF CODORUS, CONEWAGO, EAST MANCHESTER, HELLAM, HOPEWELL, JACKSON, LOWER WINDSOR, MANCHESTER, NEWBERRY, NORTH CODORUS, NORTH HOPEWELL, PARADISE, SHREWSBURY, SPRINGGETTSBURY, SPRINGFIELD, SPRING GARDEN, WEST MANCHESTER, WEST MANHEIM, WINDSOR AND YORK, IN YORK COUNTY, PENNSYLVANIA, AND THE BOROUGHS OF ABBOTTSTOWN AND CARROLL VALLEY, AND TOWNSHIPS OF BERWICK, CUMBERLAND, OXFORD, HAMILTON, READING, MOUNT PLEASANT, UNION, AND STRABAN IN ADAMS COUNTY, PENNSYLVANIA

ISSUED: May 27, 2022

EFFECTIVE: August 1, 2022

By: Joseph T. Hand
President and CEO
130 East Market Street
York, Pennsylvania



NOTICE

THIS TARIFF MAKES INCREASES AND DECREASES IN EXISTING RATES

(See One Hundred Twenty-ninth Revised Page No. 2)

The York Water Company
York, Pennsylvania

Canceling
One Hundred Twenty-eighth Revised Page No. 2

LIST OF CHANGES MADE BY THIS SUPPLEMENT

INCREASES

Base rates for water service are increased by approximately 35.1% overall. Average residential customer base rates are increased by approximately 33.7%, average commercial base rates are increased by approximately 44.4%, average industrial customer base rates are increased by approximately 41.5%, public fire service rates are increased by approximately 18.7%, and private fire service rates are increased by approximately 28.6%.

DECREASES

The Distribution System Improvement Charge is decreased to (0.09%) from 4.15% on page 66.

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Table of Contents	3 One Hundred Twenty-eighth Revised	(C)
Table of Contents	4 Sixth Revised	
Table of Contents	5 Eleventh Revised	
Table of Contents	6 One Hundred Twenty-third Revised	(C)
1. Definitions	7 Fourth Revised 7(a) Fifth Revised 7(b) Original	
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2.1 Application Required	8 First Revised	
2.2 Application Required	8 First Revised	
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3.2 Temporary Service Connection	9 Original	
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3.4 Customer's Service Line	10 Fifth Revised	
3.4.1 Phase 1 of Replacements of Lead Customer-Owned Service Lines	10 Fifth Revised	
3.4.2 Phase 2 Replacements of Lead Customer-Owned Service Lines	10(a) Original	
3.4.3 Reporting, Customer Outreach, and Funding for Phase 1 and Phase 2 Replacements	10(c) Original	
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3.6 Tampering with Curb Stop	11 Original	
3.7 Renewal of Service Line	11 Original	
3.8 Location Change	11 Original	
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3.11 Upgrade/Extension of Service	12 First Revised	
3.11.1 Definitions	12 First Revised	
3.11.2 Extension of Service to Bona Fide Service Applicant	13 First Revised	
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(C) Indicates Change

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Meter Rates		
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	43	Sixteenth Revised
	44	Twenty-sixth Revised (I)
Flat Rates - Gravity System		
Schedule "C" - Building, Construction and Miscellaneous	45	Original
Schedule "D" - Fire Service	46	Twenty-fifth Revised (I)
Flat Rates - Repumping System		
Schedule "E" - Building, Construction and Miscellaneous	47	Tenth Revised
Schedule "F" - Fire Service	48	Thirty-sixth Revised (I)
This page left blank intentionally for future use	49	Original
This page left blank intentionally for future use	50	Original
14. Drought Contingency Plan	51	Second Revised
15. Distribution System Improvement Charge	62	Second Revised
	63	Second Revised
	64	Second Revised
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16. Rider DS - Demand Based Service	67	First Revised
17. Federal Tax Adjustment Credit (FTAC)	69	Original

(D) Indicates Decrease

(I) Indicates Increase

13. Rate Schedules (Continued) Schedule

"A" - Meter Rates (Continued)

Gravity System (Continued)

RATES

Customer Charges

Size of Meter

All Classes

5/8"	\$20.71	(l) ↓
3/4"	28.40	
1"	40.10	
1-1/2"	61.80	
2"	80.30	
3"	193.50	
4"	287.90	
6"	319.80	
8"	613.50	
10"	789.50	
12"	972.00	

Output Charges

Rate per 1,000 Gallons

	Residential		Commercial		Industrial	
Up to 5,000 Gallons Per Month	\$7.151	(l)	\$7.037	(l)	\$7.037	(l)
Next 45,000 Gallons Per Month	7.151	(l)	5.039	(l)	5.039	(l)
Next 1,950,000 Gallons Per Month	7.151	(l)	3.927	(l)	4.204	(l)
Over 2,000,000 Gallons Per Month	7.151	(l)	3.927	(l)	3.619	(l)

(l) Indicates Increase

13. Rate Schedules (Continued)

Schedule "B" - Meter Rates (Continued)

Repumping System (Continued)

RATES

Customer Charges

Size of Meter	All Classes	
5/8"	\$20.71	(I)
3/4"	28.40	↓
1"	40.10	
1-1/2"	61.80	
2"	80.30	
3"	193.50	
4"	287.90	
6"	319.80	
8"	613.50	
10"	789.50	
12"	972.00	

Output Charges

Rate per 1,000 Gallons

	Residential	Commercial	Industrial
Up to 5,000 Gallons Per Month	\$10.998 (I)	\$10.876 (I)	\$10.876 (I)
Next 45,000 Gallons Per Month	10.998 (I)	9.240 (I)	9.240 (I)
Next 1,950,000 Gallons Per Month	10.998 (I)	4.976 (I)	8.190 (I)
Over 2,000,000 Gallons Per Month	10.998 (I)	4.976 (I)	5.026 (I)

(I) Indicates Increase

13. Rate Schedules (Continued) Schedule

"D" - Fire Service Rates

Gravity System

Applicable for separate water service for fire purposes, from the gravity system in the City of York, Boroughs of Hallam, North York, West York, Townships of Hellam, Springettsbury, Spring Garden, Manchester and West Manchester, in York County, Pennsylvania.

RATES

	Per Month	
Public:		
Public Fire Hydrant (billed to a municipality or other Customer)	\$25.97	(I)
Private:		
Sprinkler or Fire Service Systems:		
2-inch Connection	37.82	(I)
3-inch Connection	50.36	
4-inch Connection	62.94	
6-inch Connection	126.11	
8-inch Connection	252.23	
10-inch Connection	378.40	
12-inch Connection	562.80	
Fire Hydrant, Private:		
Direct Connection to Company Owned Mains:	50.36	
Direct Connection to Customers Owned Mains:		
First Hydrant	50.36	
Each Additional Hydrant	37.82	↓

(C) Indicates Change

13. Rate Schedules (Continued)

Schedule "F" - Fire Service Rates

Repumping System

Applicable for separate water service for fire purposes, in the City of York, Boroughs of East Prospect, Glen Rock, Jacobus, Jefferson, Loganville, New Freedom, New Salem, North York, Railroad, Seven Valleys, Shrewsbury, Spring Grove, West York, Manchester, Mount Wolf, York Haven and Yorkana, and Townships of Codorus, Conewago, Hellam, Hopewell, Jackson, North Hopewell, Paradise, Shrewsbury, Springettsbury, Springfield, Spring Garden, Manchester, Newberry, North Codorus, West Manchester, East Manchester, West Manheim, Windsor, York and Lower Windsor, York County, Pennsylvania, and the Boroughs of Abbottstown and Carroll Valley, and the Townships of Berwick, Cumberland, Oxford, Hamilton, Reading, Mount Pleasant, Union, and Straban Township in Adams County, Pennsylvania where water is repumped.

RATES

	Per Month	
Public:		
Public Fire Hydrant (billed to a municipality or other Customer)	\$36.36	(I)
Private:		
Sprinkler or Fire Service Systems:		
2-inch Connection	50.23	(I)
3-inch Connection	66.93	
4-inch Connection	83.72	
6-inch Connection	167.41	
8-inch Connection	334.98	
10-inch Connection	502.58	
12-inch Connection	749.71	
Fire Hydrant, Private:		
Direct Connection to Company Owned Mains:	60.80	
Direct Connection to Customers Owned Mains:		
First Hydrant	60.80	
Each Additional Hydrant	45.64	↓

(I) Indicates Increase

15. Distribution System Improvement Charge (DSIC)

- 15.1 In addition to the charges provided in this tariff, a distribution system improvement charge of (0.09%) will apply to all charges for service on (D)
or after August 1, 2022. (C)

(D) Indicates Decrease (C) Indicates Change

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

CUSTOMER CONSUMPTION ANALYSIS AND RATE APPLICATION

53.53 II. Operating Revenue

D Water and Wastewater Utilities

4 Provide for the test year a detailed customer consumption analysis and the application of rates to support present and proposed rates by customer classification and/or tariff rate schedule.

RESPONSE The requested information is presented on the following pages as noted below:

<u>Description</u>	<u>Page No.</u>
Application of present rates to customer consumption analysis for the twelve months ending February 29, 2024	2 - 7

THE YORK WATER COMPANY
APPLICATION OF PRESENT RATES TO CONSUMPTION ANALYSIS (00)
TWELVE MONTHS ENDING FEBRUARY 29, 2024

RATE BLOCK 100 GAL (1)	NUMBER OF BILLS (2)	CONSUMP TION 100 GAL (3)	PRESENT BASE RATES (4)	REVENUE AT PRESENT BASE RATES (5)
RESIDENTIAL GRAVITY				
CUSTOMER CHARGE				
5/8	235,862		16.25	3,832,758
3/4	12,018		22.30	268,001
1	3,314		31.50	104,391
1 1/2	572		48.50	27,742
2	36		63.00	2,268
OUTPUT CHARGE				
UP TO 50		8,197,666	0.5012	4,108,670
NEXT 450		2,657,924	0.5012	1,332,152
OVER 500		211,513	0.5012	106,010
TOTAL RESIDENTIAL GRAVITY	251,802	11,067,103		9,781,992
RESIDENTIAL REPUMPED				
CUSTOMER CHARGE				
5/8	503,699		16.25	8,185,109
3/4	17,133		22.30	382,066
1	4,928		31.50	155,232
1 1/2	170		48.50	8,245
2	60		63.00	3,780
UP TO 50		16,580,642	0.8111	13,448,559
NEXT 450		3,024,336	0.8111	2,453,039
OVER 500		63,217	0.8111	51,275
TOTAL RESIDENTIAL REPUMPED	525,990	19,668,195		24,687,304
TOTAL RESIDENTIAL	777,792	30,735,298		34,469,296

THE YORK WATER COMPANY
APPLICATION OF PRESENT RATES TO CONSUMPTION ANALYSIS (00)
TWELVE MONTHS ENDING FEBRUARY 29, 2024

RATE BLOCK 100 GAL (1)	NUMBER OF BILLS (2)	CONSUMP TION 100 GAL (3)	PRESENT BASE RATES (4)	REVENUE AT PRESENT BASE RATES (5)
COMMERCIAL GRAVITY				
CUSTOMER CHARGE				
5/8	777		16.25	12,626
3/4	15,802		22.30	352,385
1	6,030		31.50	189,945
1 1/2	4,149		48.50	201,227
2	2,621		63.00	165,123
3	732		151.80	111,118
4	436		225.90	98,492
6	108		250.90	27,097
OUTPUT CHARGE				
UP TO 50		1,329,046	0.4554	605,247
NEXT 450		2,441,082	0.3261	796,037
OVER 500		4,135,086	0.2541	1,050,725
TOTAL COMMERCIAL GRAVITY	30,655	7,905,214		3,610,022
COMMERCIAL REPUMPED				
CUSTOMER CHARGE				
5/8	1,019		16.25	16,559
3/4	9,757		22.30	217,581
1	4,935		31.50	155,453
1 1/2	4,930		48.50	239,105
2	2,951		63.00	185,913
3	1,097		151.80	166,525
4	504		225.90	113,854
6	168		250.90	42,151
8	24		481.40	11,554
10	12		619.50	7,434
OUTPUT CHARGE				
UP TO 50		2,640,688	0.7401	1,954,373
NEXT 450		2,693,741	0.6288	1,693,825
OVER 500		6,357,696	0.3386	2,152,716
TOTAL COMMERCIAL REPUMPED	25,397	11,692,125		6,957,041
TOTAL COMMERCIAL	56,052	19,597,339		10,567,063

THE YORK WATER COMPANY
APPLICATION OF PRESENT RATES TO CONSUMPTION ANALYSIS (00)
TWELVE MONTHS ENDING FEBRUARY 29, 2024

RATE BLOCK 100 GAL (1)	NUMBER OF BILLS (2)	CONSUMP TION 100 GAL (3)	PRESENT BASE RATES (4)	REVENUES AT PRESENT BASE RATES (5)
INDUSTRIAL GRAVITY				
CUSTOMER CHARGE				
5/8	-		16.25	-
3/4	313		22.30	6,980
1	276		31.50	8,694
1 1/2	314		48.50	15,229
2	492		63.00	30,996
3	180		151.80	27,324
4	193		225.90	43,599
6	88		250.90	22,079
12	9		762.70	6,864
OUTPUT CHARGE				
UP TO 50		80,255	0.4554	36,548
NEXT 450		305,835	0.3261	99,733
NEXT 19500		1,865,041	0.2831	527,993
OVER 20000		105,504	0.2437	25,711
TOTAL INDUSTRIAL GRAVITY	1,865	2,356,635		851,750
INDUSTRIAL REPUMPED				
CUSTOMER CHARGE				
5/8	-		16.25	-
3/4	228		22.30	5,084
1	324		31.50	10,206
1 1/2	397		48.50	19,255
2	360		63.00	22,680
3	230		151.80	34,914
4	73		225.90	16,491
6	96		250.90	24,086
8	24		481.40	11,554
OUTPUT CHARGE				
UP TO 50		70,429	0.7401	52,125
NEXT 450		290,756	0.6288	182,827
NEXT 19500		2,411,579	0.5824	1,404,504
OVER 20000		4,028,059	0.3574	1,439,628
TOTAL INDUSTRIAL REPUMPED	1,732	6,800,823		3,223,353
TOTAL INDUSTRIAL	3,597	9,157,458		4,075,104

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)	ADJUST- MENT INCREASE DECREASE (3)
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Application of present rates to the estimated number of hydrants and standby service connections in service for the pro forma fully projected future test year ending February 29, 2024.

	Two Year Average Gain in Number of Billing Units	Annual Rate Supplement No. 134 to Tariff Water Pa PUC No 14	Annual Revenue
Gravity System			
First Hydrant	36	445.32	15,883
Each Additional Hydrant	6	334.44	2,007
2-Inch Service Connection	33	334.44	10,925
3-Inch Service Connection	9	445.32	4,082
4-Inch Service Connection	137	556.56	76,434
6-Inch Service Connection	264	1115.16	293,845
8-Inch Service Connection	106	2230.44	236,798
10-Inch Service Connection	7	3346.20	23,981
12-Inch Service Connection	2	4976.88	9,954
			673,909

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)			ADJUST- MENT INCREASE DECREASE (3)
Application of present rates to the estimated number of hydrants and standby service connections in service for the pro forma fully projected future test year ending February 29, 2024.				
	Two Year Average Gain in Number of Billing Units	Annual Rate Supplement No. 134 to Tariff Water Pa PUC No 14	Annual Revenue	
	Repumped System			
	First Hydrant	178	583.20	103,907
	Each Additional Hydrant	3	437.76	1,313
	2-Inch Service Connection	32	481.80	15,418
	3-Inch Service Connection	5	642.00	3,210
	4-Inch Service Connection	76	803.04	61,299
	6-Inch Service Connection	200	1605.84	320,633
	8-Inch Service Connection	166	3213.24	532,327
	10-Inch Service Connection	48	4820.88	233,009
	12-Inch Service Connection	10	7191.48	74,312
				1,345,427
	Total Annualized Private Fire Protection			2,019,336

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING REVENUE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT (1)	EXPLANATION (2)			ADJUST- MENT INCREASE DECREASE (3)
	Application of present rates to the estimated number of hydrants in service for the pro forma fully projected future test year ending February 29, 2024.			
	Two Year Average Gain in Number of Billing Units	Annual Rate Supplement No.134 to Tariff Water Pa PUC No 14	Annual Revenue	
	Hydrants-Gravity System	1039	258.00	268,062
	Hydrants-Repump System	3046	369.12	1,124,463
	Total Annualized Public Fire Protection			1,392,525

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
ACCRUED UTILITY REVENUES

53.53 II. Operating Revenue

D Water and Wastewater Utilities

5 Provide detailed computations of the determination of accrued revenues as of test year-end and year-end immediately preceding the test year, together with a detailed explanation of the procedures and methods used in developing accrued revenues.

RESPONSE Refer to Exhibit No. HII-5.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
MISCELLANEOUS WATER REVENUES

53.53 II. Operating Revenues

D. Water and Wastewater Utilities

6. Provide a detailed analysis of miscellaneous water revenues for the test year and the two years preceding the test year. For the test year, provide a monthly breakdown and an explanation of significant variances.

Response:

Refer to Exhibit No. HII-6.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
NUMBER OF CUSTOMERS, CUSTOMERS ADDED AND LOST AND CONSUMPTION
BY CUSTOMER CLASSIFICATION FOR THE HISTORIC TEST YEAR AND CURRENT
YEAR TO DATE

53.53 II. Operating Revenues

D. Water and Wastewater Utilities

7. Provide a monthly summary of customers added and lost by customer classification for the test year and the current year-to-date.

Response:

Refer to Exhibit No. HII-7.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
NUMBER OF CUSTOMERS AND CONSUMPTION
BY CUSTOMER CLASSIFICATION FOR THE HISTORIC TEST YEAR AND CURRENT
YEAR TO DATE

53.53 II. Operating Revenues

D. Water and Wastewater Utilities

8. Provide for the test year and the current year-to-date, the number of customers and monthly consumption for each classification of customers.

Response:

Refer to Exhibit No. HII-7.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
HISTORICAL AND PROJECTED NUMBER OF CUSTOMERS

53.53 II. Operating Revenues

D. Water and Wastewater Utilities

9 Provide by customer classification for the test year and for the two prior years the number of customers and consumption, and projected number of customers and consumption for two subsequent years.

Response:

Refer to pages 2 and 3.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 HISTORICAL AND PROJECTED NUMBER OF CUSTOMERS

Exhibit No.FII-9
 Page 2 of 3
 Witness: M E Poff

CUSTOMER CLASSIFICATION (1)	HISTORICAL			PROJECTED			
	AS OF DECEMBER 31, 2019 (2)	AS OF DECEMBER 31, 2020 (3)	AS OF DECEMBER 31, 2021 (4)	AS OF DECEMBER 31, 2022 (5)	AS OF FEBRUARY 29, 2024 (6)	AS OF FEBRUARY 28, 2025 (7)	AS OF FEBRUARY 28, 2026 (8)
METERED CUSTOMERS							
RESIDENTIAL	62,293	63,122	63,477	64,070	64,762	65,355	65,948
COMMERCIAL	4,547	4,605	4,608	4,639	4,675	4,706	4,737
INDUSTRIAL	295	300	302	302	302	302	302
TOTAL METERED CUSTOMERS	67,135	68,027	68,387	69,011	69,739	70,363	70,987
UNMETERED CUSTOMERS							
PRIVATE FIRE PROTECTION	1,090	1,133	1,162	1,199	1,242	1,279	1,316
PUBLIC FIRE PROTECTION	238	241	233	230	227	224	221
TOTAL UNMETERED CUSTOMERS	1,328	1,374	1,395	1,429	1,469	1,503	1,537
TOTAL CUSTOMERS	68,463	69,401	69,782	70,440	71,208	71,866	72,524

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 HISTORICAL AND PROJECTED CONSUMPTION (THOUSAND GALLONS)

Exhibit No.FII-9
 Page 3 of 3
 Witness: M E Poff

CUSTOMER CLASSIFICATION (1)	HISTORICAL				PROJECTED		
	AS OF DECEMBER 31, 2019 (2)	AS OF DECEMBER 31, 2020 (3)	AS OF DECEMBER 31, 2021 (4)	AS OF DECEMBER 31, 2022 (5)	AS OF FEBRUARY 29, 2024 (6)	AS OF FEBRUARY 28, 2025 (7)	AS OF FEBRUARY 28, 2026 (8)
METERED CONSUMPTION							
RESIDENTIAL	2,835,899	3,023,208	3,006,391	3,027,788	3,059,807	3,087,252	3,114,697
COMMERCIAL	2,082,834	1,774,914	1,930,983	1,938,723	1,953,431	1,966,037	1,978,644
INDUSTRIAL	901,767	866,091	914,563	915,746	915,746	915,746	915,746
TOTAL METERED CONSUMPTION	5,820,500	5,664,213	5,851,938	5,882,257	5,928,984	5,969,035	6,009,087

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
PRIVATE AND PUBLIC FIRE PROTECTION

53.53 II. Operating Revenues

D. Water and Wastewater Utilities

10 Provide a breakdown of the number and size of private fire services according to the general water service class of customers.

a. Provide a listing of all public fire protection customers at test year-end and the pro forma billing of current rates for each customer.

Response:

Refer to Exhibit No. FII-4 for a breakdown of the number and size of private fire services.

Refer to Exhibit No. FII-4 for a breakdown of the number of public fire hydrants and the pro forma billing at current rates.

Refer to Exhibit No. HII-10 for a listing of all public fire protection customers as of December 31, 2021.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
SALES FOR RESALE

53.53 II. Operating Revenues

D. Water and Wastewater Utilities

11 Provide a detailed schedule of sales for resale revenues for the test year and two preceding years showing revenues and units sold by customer.

Response:

The Company sells water to four (4) municipalities or authorities for resale within the service boundaries of the municipality or authority under the Company's tariff provisions covering single-point meter service. Revenues from the sale for resale to single-point municipal or authority customers have been reflected as sales to commercial customers on the Company's corporate books and in this and all preceding rate cases.

Customer No.	Twelve Months Ended		
	12-31-19	12-31-20	12-31-21
2286-5720	590,852	597,619	610,698
2303-5740	276,497	256,312	261,764
2135-5813	85,573	86,157	88,407
2191-5468	245,839	265,401	264,452

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
TEN LARGEST CUSTOMERS

53.53 II. Operating Revenues

D. Water and Wastewater Utilities

12 Provide for the test year and the two prior years consumption and billings for the ten (10) largest customers. Provide for the test year consumption priced at proposed rates.

Response:

Refer to page 2.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 CONSUMPTION (HUNDRED GALLONS) AND BILLINGS UNDER EFFECTIVE AND
 PROPOSED RATES FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021
 AND UNDER EFFECTIVE RATES FOR THE TWELVE MONTHS ENDED
 DECEMBER 31, 2020 AND 2019 FOR THE TEN LARGEST CUSTOMERS

Exhibit No.FII-12
 Page 2 of 6
 Witness: M E Poff

CUSTOMER (1)	MONTH (2)	TWELVE MONTHS ENDED DECEMBER 31, 2021			TWELVE MONTHS ENDED DECEMBER 31, 2020			TWELVE MONTHS ENDED DECEMBER 31, 2019		
		BILLINGS@		BILLINGS@ PROPOSED RATES (5)	BILLINGS@		BILLINGS@ PROPOSED RATES (8)	BILLINGS@		BILLINGS@ PROPOSED RATES (11)
		CONSUMPTION EFFECTIVE RATES (3)	RATES (4)		CONSUMPTION EFFECTIVE RATES (7)	RATES (6)		CONSUMPTION EFFECTIVE RATES (9)	RATES (10)	
6054-11715	JANUARY	39090	10226	15736	JANUARY	6770	2014	JANUARY	46340	10916
	FEBRUARY	45720	11911	18340	FEBRUARY	20610	5530	FEBRUARY	48130	11326
	MARCH	42710	11146	17158	MARCH	21090	5652	MARCH	35930	9300
	APRIL	25770	6842	10505	APRIL	20640	5538	APRIL	33080	8699
	MAY	45000	11728	18057	MAY	24510	6521	MAY	32300	8501
	JUNE	46980	12231	18834	JUNE	46940	12221	JUNE	27958	7398
	JULY	47080	12256	18874	JULY	47750	12427	JULY	27958	7398
	AUGUST	51480	13374	20602	AUGUST	43810	11425	AUGUST	27958	7398
	SEPTEMBER	41950	10953	16859	SEPTEMBER	40940	10696	SEPTEMBER	27958	7398
	OCTOBER	44460	11591	17845	OCTOBER	32282	8496	OCTOBER	-87000	251
	NOVEMBER	52540	13644	21018	NOVEMBER	46118	12012	NOVEMBER	4100	1335
	DECEMBER	45120	11758	18104	DECEMBER	39360	10295	DECEMBER	3460	1173
		527900	137660	211931		390820	102828		228172	81090
2286-5720	JANUARY	60000	44887	65870	JANUARY	60000	44887	JANUARY	71070	45900
	FEBRUARY	62785	46914	68848	FEBRUARY	69255	49105	FEBRUARY	60000	42036
	MARCH	65015	47670	69958	MARCH	62105	46445	MARCH	60000	44887
	APRIL	94915	57794	84836	APRIL	62535	46764	APRIL	66560	48193
	MAY	75290	51149	75071	MAY	81795	53351	MAY	86735	55024
	JUNE	69435	49166	72157	JUNE	63180	47048	JUNE	78225	52142
	JULY	88220	55527	81505	JULY	121980	66958	JULY	91220	56543
	AUGUST	71195	49762	73033	AUGUST	60000	44887	AUGUST	71190	49760
	SEPTEMBER	60000	44887	65870	SEPTEMBER	67855	48631	SEPTEMBER	77640	51944
	OCTOBER	84425	54242	79616	OCTOBER	66800	48274	OCTOBER	70910	49666
	NOVEMBER	71990	50031	73429	NOVEMBER	90740	56380	NOVEMBER	64085	47355
	DECEMBER	97500	58669	86123	DECEMBER	60000	44887	DECEMBER	64225	47402
		900770	610698	896315		866245	597619		861860	590852

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 CONSUMPTION (HUNDRED GALLONS) AND BILLINGS UNDER EFFECTIVE AND
 PROPOSED RATES FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021
 AND UNDER EFFECTIVE RATES FOR THE TWELVE MONTHS ENDED
 DECEMBER 31, 2020 AND 2019 FOR THE TEN LARGEST CUSTOMERS

Exhibit No.FII-12
 Page 3 of 6
 Witness: M E Poff

CUSTOMER (1)	MONTH (2)	TWELVE MONTHS ENDED DECEMBER 31, 2021			TWELVE MONTHS ENDED DECEMBER 31, 2020			TWELVE MONTHS ENDED DECEMBER 31, 2019		
		BILLINGS@		BILLINGS@ PROPOSED RATES (5)	BILLINGS@		BILLINGS@ PROPOSED RATES (8)	BILLINGS@		BILLINGS@ PROPOSED RATES (11)
		CONSUMPTION EFFECTIVE RATES (3)	RATES (4)		CONSUMPTION EFFECTIVE RATES (7)	RATES (6)		CONSUMPTION EFFECTIVE RATES (9)	RATES (10)	
1838-3604	JANUARY	26500	14226	19995	JANUARY	27300	14512	JANUARY	29700	13898
	FEBRUARY	30400	15620	21956	FEBRUARY	25500	13868	FEBRUARY	29600	13866
	MARCH	27400	14547	20448	MARCH	25799	13975	MARCH	27600	14348
	APRIL	27700	14655	20599	APRIL	25200	13761	APRIL	24100	13368
	MAY	29500	15298	21503	MAY	38100	18372	MAY	25500	13868
	JUNE	28200	14833	20850	JUNE	74400	31345	JUNE	26900	14369
	JULY	29300	15226	21403	JULY	47800	21838	JULY	27800	14690
	AUGUST	29200	15191	21353	AUGUST	29900	15441	AUGUST	30400	15620
	SEPTEMBER	25800	13976	19644	SEPTEMBER	30700	15727	SEPTEMBER	27800	14690
	OCTOBER	32500	16370	23011	OCTOBER	31600	16049	OCTOBER	31400	15977
	NOVEMBER	23700	13225	18588	NOVEMBER	26400	14190	NOVEMBER	31100	15870
	DECEMBER	35900	17585	24720	DECEMBER	28800	15048	DECEMBER	25000	13690
		346100	180752	254069		411499	204126		336900	174254
2191-5468	JANUARY	41200	22052	32377	JANUARY	41600	22187	JANUARY	40500	20136
	FEBRUARY	41000	21984	32277	FEBRUARY	44100	23034	FEBRUARY	37400	19167
	MARCH	37100	20664	30336	MARCH	39300	21408	MARCH	36000	19989
	APRIL	38300	21070	30934	APRIL	32400	19072	APRIL	32500	19106
	MAY	36200	20359	29889	MAY	35900	20257	MAY	35600	20156
	JUNE	37500	20799	30536	JUNE	43700	22898	JUNE	41300	22086
	JULY	44700	23237	34118	JULY	55500	26894	JULY	39000	21307
	AUGUST	43600	22864	33571	AUGUST	37500	20799	AUGUST	41100	22018
	SEPTEMBER	35900	20257	29739	SEPTEMBER	40700	21883	SEPTEMBER	41100	22018
	OCTOBER	46300	23779	34914	OCTOBER	44500	23169	OCTOBER	36999	20629
	NOVEMBER	20000	14874	21828	NOVEMBER	39400	21442	NOVEMBER	30700	18497
	DECEMBER	72099	32514	47752	DECEMBER	42100	22357	DECEMBER	37300	20731
		493899	264452	388270		496700	265401		449499	245839

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 CONSUMPTION (HUNDRED GALLONS) AND BILLINGS UNDER EFFECTIVE AND
 PROPOSED RATES FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021
 AND UNDER EFFECTIVE RATES FOR THE TWELVE MONTHS ENDED
 DECEMBER 31, 2020 AND 2019 FOR THE TEN LARGEST CUSTOMERS

Exhibit No.FII-12
 Page 4 of 6
 Witness: M E Poff

CUSTOMER (1)	MONTH (2)	TWELVE MONTHS ENDED DECEMBER 31, 2021			TWELVE MONTHS ENDED DECEMBER 31, 2020			TWELVE MONTHS ENDED DECEMBER 31, 2019		
		BILLINGS@		BILLINGS@ CONSUMPTION	BILLINGS@		BILLINGS@ CONSUMPTION	BILLINGS@		BILLINGS@ CONSUMPTION
		EFFECTIVE RATES	PROPOSED RATES		EFFECTIVE RATES	PROPOSED RATES		EFFECTIVE RATES	PROPOSED RATES	
(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
1569-3471	JANUARY	11960	7245	10176	JANUARY	15160	9109	JANUARY	11300	6220
	FEBRUARY	15010	9021	12674	FEBRUARY	11790	7146	FEBRUARY	10700	5904
	MARCH	19450	11607	16310	MARCH	6140	3856	MARCH	12900	7651
	APRIL	22400	12785	17967	APRIL	7780	4811	APRIL	15200	9132
	MAY	21960	12628	17746	MAY	7730	4782	MAY	28500	14966
	JUNE	22370	12775	17952	JUNE	9890	6040	JUNE	31500	16038
	JULY	28020	14794	20791	JULY	8940	5486	JULY	25300	13822
	AUGUST	25990	14069	19771	AUGUST	7090	4409	AUGUST	27600	14644
	SEPTEMBER	25220	13793	19384	SEPTEMBER	7190	4467	SEPTEMBER	27300	14537
	OCTOBER	27770	14705	20666	OCTOBER	9580	5859	OCTOBER	18800	11229
	NOVEMBER	20860	12235	17193	NOVEMBER	8580	5277	NOVEMBER	14900	8957
	DECEMBER	28590	14998	21078	DECEMBER	12570	7600	DECEMBER	14300	8608
		269600	150656	211706		112440	68841	238300	131707	
75727-234684	JANUARY	124580	49535	69616	JANUARY	124970	49674	JANUARY	111380	40500
	FEBRUARY	112790	45321	63690	FEBRUARY	102470	41633	FEBRUARY	131450	46974
	MARCH	102300	41572	58418	MARCH	106800	43180	MARCH	112960	44930
	APRIL	127650	50632	71159	APRIL	113370	45529	APRIL	102760	41737
	MAY	112540	45232	63565	MAY	123240	49056	MAY	129121	51158
	JUNE	101510	41290	58021	JUNE	127360	50529	JUNE	112080	45068
	JULY	119080	47569	66852	JULY	137930	54306	JULY	107040	43266
	AUGUST	96210	39396	55357	AUGUST	116990	46822	AUGUST	131530	52019
	SEPTEMBER	87600	36318	51030	SEPTEMBER	110240	44410	SEPTEMBER	108980	43960
	OCTOBER	113740	45661	64168	OCTOBER	121890	48574	OCTOBER	122150	48667
	NOVEMBER	98070	40060	56292	NOVEMBER	113870	45707	NOVEMBER	93140	38298
	DECEMBER	125930	50018	70295	DECEMBER	114220	45832	DECEMBER	114600	45968
		1322000	532605	748463		1413350	565253	1377191	542544	

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 CONSUMPTION (HUNDRED GALLONS) AND BILLINGS UNDER EFFECTIVE AND
 PROPOSED RATES FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021
 AND UNDER EFFECTIVE RATES FOR THE TWELVE MONTHS ENDED
 DECEMBER 31, 2020 AND 2019 FOR THE TEN LARGEST CUSTOMERS

Exhibit No.FII-12
 Page 5 of 6
 Witness: M E Poff

CUSTOMER (1)	MONTH (2)	TWELVE MONTHS ENDED DECEMBER 31, 2021			TWELVE MONTHS ENDED DECEMBER 31, 2020			TWELVE MONTHS ENDED DECEMBER 31, 2019		
		BILLINGS@		BILLINGS@ CONSUMPTION	BILLINGS@		BILLINGS@ CONSUMPTION	BILLINGS@		BILLINGS@ CONSUMPTION
		EFFECTIVE RATES	PROPOSED RATES		EFFECTIVE RATES	PROPOSED RATES		EFFECTIVE RATES	PROPOSED RATES	
(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
2303-5740	JANUARY	53700	22900	33604	JANUARY	62300	25812	JANUARY	62300	23830
	FEBRUARY	51300	22087	32410	FEBRUARY	61800	25643	FEBRUARY	64600	24548
	MARCH	47600	20835	30569	MARCH	43800	19548	MARCH	60200	24728
	APRIL	49600	21512	31564	APRIL	40600	18464	APRIL	55600	23543
	MAY	51700	22223	32609	MAY	46200	20361	MAY	55000	23340
	JUNE	44299	19717	28926	JUNE	49800	21579	JUNE	53600	22866
	JULY	49500	21478	31514	JULY	55800	23611	JULY	49300	21410
	AUGUST	50300	21749	31912	AUGUST	42400	19074	AUGUST	52900	22629
	SEPTEMBER	42300	19040	27931	SEPTEMBER	43300	19379	SEPTEMBER	51800	22257
	OCTOBER	53000	22663	33256	OCTOBER	50000	21647	OCTOBER	54199	23069
	NOVEMBER	42900	19243	28230	NOVEMBER	44100	19649	NOVEMBER	47100	20665
	DECEMBER	69700	28318	41566	DECEMBER	49700	21546	DECEMBER	55800	23611
		605899	261764	384091		589800	256312		662399	276497
1569-3472	JANUARY	31759	16130	22671	JANUARY	24250	13447	JANUARY	29330	13803
	FEBRUARY	30584	15710	22080	FEBRUARY	23780	13279	FEBRUARY	28770	13623
	MARCH	28266	14882	20915	MARCH	19980	11916	MARCH	28330	14629
	APRIL	32100	16252	22842	APRIL	19020	11357	APRIL	25710	13968
	MAY	30700	15752	22138	MAY	22330	12760	MAY	22760	12914
	JUNE	53853	24027	33775	JUNE	26250	14161	JUNE	24230	13439
	JULY	-203	118	124	JULY	29610	15362	JULY	21260	12378
	AUGUST	21479	12456	17504	AUGUST	29100	15180	AUGUST	21030	12296
	SEPTEMBER	26800	14358	20178	SEPTEMBER	24432	13512	SEPTEMBER	23290	13104
	OCTOBER	25500	13893	19525	OCTOBER	28100	14823	OCTOBER	23090	13032
	NOVEMBER	24350	13482	18947	NOVEMBER	26400	14215	NOVEMBER	20650	12160
	DECEMBER	31800	16145	22691	DECEMBER	49799	22578	DECEMBER	27020	14437
		336988	173206	243390		323051	172589		295470	159783

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 CONSUMPTION (HUNDRED GALLONS) AND BILLINGS UNDER EFFECTIVE AND
 PROPOSED RATES FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021
 AND UNDER EFFECTIVE RATES FOR THE TWELVE MONTHS ENDED
 DECEMBER 31, 2020 AND 2019 FOR THE TEN LARGEST CUSTOMERS

Exhibit No.FII-12
 Page 6 of 6
 Witness: M E Poff

CUSTOMER (1)	MONTH (2)	TWELVE MONTHS ENDED DECEMBER 31, 2021			TWELVE MONTHS ENDED DECEMBER 31, 2020			TWELVE MONTHS ENDED DECEMBER 31, 2019		
		BILLINGS@		BILLINGS@ CONSUMPTION	BILLINGS@		BILLINGS@ CONSUMPTION	BILLINGS@		BILLINGS@ CONSUMPTION
		EFFECTIVE RATES	PROPOSED RATES		EFFECTIVE RATES	PROPOSED RATES		EFFECTIVE RATES	PROPOSED RATES	
(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
78075-248938	JANUARY	210300	80171	112699	JANUARY	186000	71487	JANUARY	180800	62894
	FEBRUARY	184408	70918	99686	FEBRUARY	197600	75632	FEBRUARY	164500	58517
	MARCH	165340	64103	90102	MARCH	161398	62694	MARCH	161200	62623
	APRIL	216550	82405	115840	APRIL	169100	65447	APRIL	182099	70092
	MAY	216280	82309	115705	MAY	220300	83745	MAY	220600	83853
	JUNE	206310	78745	110694	JUNE	224300	85175	JUNE	228400	86640
	JULY	254810	96079	135070	JULY	257700	97112	JULY	269399	101293
	AUGUST	209200	79778	112146	AUGUST	239900	90750	AUGUST	223400	84853
	SEPTEMBER	206490	78810	110784	SEPTEMBER	179200	69056	SEPTEMBER	225500	85604
	OCTOBER	215490	82026	115307	OCTOBER	224300	85175	OCTOBER	206900	78956
	NOVEMBER	179020	68992	96978	NOVEMBER	218400	83066	NOVEMBER	228000	86497
	DECEMBER	193930	74321	104471	DECEMBER	170999	66125	DECEMBER	197000	75418
		2458128	938657	1319481		2449197	935465		2487798	937242
1541-3457	JANUARY	56470	24962	35090	JANUARY	53400	23865	JANUARY	59600	23568
	FEBRUARY	52360	23493	33025	FEBRUARY	55900	24758	FEBRUARY	59000	23375
	MARCH	50630	22875	32155	MARCH	59200	25938	MARCH	60400	25875
	APRIL	57090	25184	35402	APRIL	55099	24472	APRIL	59200	25938
	MAY	51330	23125	32507	MAY	36200	17718	MAY	65200	28082
	JUNE	59300	25973	36513	JUNE	23951	13340	JUNE	70300	29905
	JULY	63250	27385	38498	JULY	73000	30870	JULY	61900	26903
	AUGUST	66320	28482	40041	AUGUST	65100	28046	AUGUST	65500	28189
	SEPTEMBER	56500	24973	35105	SEPTEMBER	64000	27653	SEPTEMBER	62200	27010
	OCTOBER	66610	28586	40187	OCTOBER	65400	28154	OCTOBER	64600	27868
	NOVEMBER	48830	22232	31250	NOVEMBER	65400	28154	NOVEMBER	60100	26259
	DECEMBER	71280	30255	42534	DECEMBER	45881	21178	DECEMBER	57900	25473
		699970	307525	432307		662531	294145		745900	318445

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
TEN LARGEST SALES FOR RESALE CUSTOMERS

53.53 II. Operating Revenues

D. Water and Wastewater Utilities

13 Provide for the test year and the two prior years consumption and billings for the ten (10) largest sales for resale customers if such sales are not included in sales to the ten (10) largest customers requested in 53.53 II.12.

Response:

The Company has four (4) sale for resale customers. Consumption (00) and billings for sale for resale customer nos. 2303-5740, 2286-5720 and 2191-5468 for the test year and two prior years are reflected in Exhibit No. FII-12.

Consumption (00) and billings for sale for resale customer no. 2135-5813 for the test year and two prior years are shown below.

CUSTOMER	MONTH	TWELVE MONTHS ENDED DECEMBER 31, 2021		MONTH	TWELVE MONTHS ENDED DECEMBER 31, 2020		MONTH	TWELVE MONTHS ENDED DECEMBER 31, 2019	
		CONSUMPTION	BILLINGS@ EFFECTIVE RATES		CONSUMPTION	BILLINGS@ EFFECTIVE RATES		CONSUMPTION	BILLINGS@ EFFECTIVE RATES
2135-5813	JANUARY	9,766	7,479	JANUARY	9,664	7,403	JANUARY	10,703	7,555
	FEBRUARY	9,372	7,187	FEBRUARY	9,321	7,149	FEBRUARY	9,502	6,735
	MARCH	9,000	6,912	MARCH	9,000	6,912	MARCH	9,413	7,112
	APRIL	11,838	9,012	APRIL	9,000	6,912	APRIL	9,000	6,912
	MAY	9,000	6,912	MAY	9,362	7,180	MAY	9,345	7,167
	JUNE	9,000	6,912	JUNE	9,646	7,390	JUNE	9,638	7,384
	JULY	9,384	7,196	JULY	10,601	8,097	JULY	9,000	6,912
	AUGUST	9,000	6,912	AUGUST	9,000	6,912	AUGUST	9,323	7,151
	SEPTEMBER	9,091	6,979	SEPTEMBER	9,000	6,912	SEPTEMBER	9,636	7,383
	OCTOBER	9,447	7,243	OCTOBER	9,351	7,172	OCTOBER	9,305	7,138
	NOVEMBER	9,000	6,912	NOVEMBER	9,000	6,912	NOVEMBER	9,000	6,912
	DECEMBER	11,486	8,752	DECEMBER	9,400	7,208	DECEMBER	9,407	7,213
	115,384	88,407		112,345	86,157		113,272	85,573	

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
COMPARATIVE STATEMENT OF OPERATING EXPENSES FOR
TWELVE MONTHS ENDING
FEBRUARY 29, 2024, DECEMBER 31, 2022 AND ENDED DECEMBER 31, 2021

53.53 III Operating Expense

D. Water and Wastewater Utilities

1 Prepare a summary of operating expenses by operating expense
account for the test year and the two years preceding the test year.

RESPONSE Refer to Pages 2 through 8

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
COMPARATIVE STATEMENT OF OPERATING EXPENSES FOR TWELVE MONTHS
ENDING FEBRUARY 29, 2024 AND DECEMBER 31, 2022 AND ENDED DECEMBER 31, 2021

	February 29, 2024 (1)	Twelve Months Ended December 31, 2022 (2)	December 31, 2021 (3)
SOURCE OF SUPPLY EXPENSES			
Salaries and Wages-Operations	40,491	38,495	33,794
Salaries and Wages-Vacation	111,278	105,792	91,342
Salaries and Wages-Maintenance	106,367	101,123	86,754
Salaries and Wages-Reservoir Maintenance	-	-	-
Salaries and Wages-Structure PS Maintenance	91,732	87,210	85,236
Salaries and Wages-Equipment PS Maintenance	108,855	103,489	94,212
Electric Expense-Operations	661,709	661,709	646,914
Fuel	22,821	22,821	21,428
Operations-Materials and Supplies	12,988	12,988	12,988
Operations-Computer Expenses	-	-	-
Operations-Outside Services	3,960	3,960	3,960
Water Preservation Expense-Operations	1,300	1,300	1,300
Operations-Miscellaneous Expense	50,373	50,373	50,373
Operations-Registration for Industry Meetings	-	-	-
Operations-Communications	22,488	22,488	22,488
Operations-Office Expense and Utilities	32,773	32,773	27,140
Operations-Uniforms	4,474	4,474	4,474
Operations-Travel	-	-	-
Operations-Meals	482	482	482
Operations-Lodging	-	-	-
Operations-Registration for Educational Seminars	2,016	2,016	2,016
Maintenance-Materials and Supplies	28,010	28,010	28,010
Maintenance-Materials and Supplies-Reservoirs	109	109	109
Maintenance-Materials and Supplies-Structures	13,820	13,820	13,820
Maintenance-Materials and Supplies-Equipment	24,600	24,600	24,600
Maintenance-Outside Services-Reservoirs	14,214	14,214	14,214
Maintenance-Outside Services-Structures	37,535	37,535	37,535
Maintenance-Outside Services-Equipment	36,053	36,053	36,053
Maintenance-Equipment Rental	14,782	14,782	14,782
Maintenance-Transportation Expense	48,749	48,749	42,351
Total Source of Supply Expenses	1,491,979	1,469,364	1,396,375

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
COMPARATIVE STATEMENT OF OPERATING EXPENSES FOR TWELVE MONTHS
ENDING FEBRUARY 29, 2024 AND DECEMBER 31, 2022 AND ENDED DECEMBER 31, 2021

	February 29, 2024 (1)	Twelve Months Ended December 31, 2022 (2)	December 31, 2021 (3)
WATER TREATMENT EXPENSES			
Salaries and Wages- Operations	934,510	888,439	765,634
Salaries and Wages- Vacation	126,446	120,212	107,042
Salaries and Wages- Maintenance	6,328	6,016	1,474
Salaries and Wages- Maintenance of Treatment Structures	92,008	87,472	90,304
Salaries and Wages- Maintenance of Treatment Equipment	116,932	111,167	92,452
Chemicals	792,754	792,754	656,804
Operations-Electric	26,162	26,162	26,051
Operations-Materials and Supplies	176,751	176,751	176,751
Operations-Computer Exp	2,621	2,621	2,621
Operations-Engineering Services	-	-	-
Operations-Testing Services	25,647	25,647	25,647
Operations-Lead Testing Services	-	-	-
Operations-Outside Services	209,767	209,767	209,767
Operations-Transportation Expense	47,008	47,008	41,952
Miscellaneous Expenses-Operations	36,219	36,219	36,219
Operations-Registration for Industry Meetings	-	-	-
Operations-Communications	18,756	18,756	18,756
Operations-Office Expense and Utilities	33,255	33,255	27,661
Operations-Mailing	17	17	17
Operations-Travel	120	120	120
Operations-Meals	-	-	-
Operations-Lodging	-	-	-
Operations-Registration for Educational Seminars	2,051	2,051	2,051
Maintenance-Materials and Supplies	1,626	1,626	1,626
Maintenance-Materials and Supplies-Structures	16,478	16,478	16,478
Maintenance-Materials and Supplies-Equipment	75,546	75,546	75,546
Maintenance-Outside Services-Structures	95,208	95,208	92,127
Maintenance-Outside Services-Equipment	70,228	70,228	70,228
Maintenance-Equip Rental	1,752	1,752	1,752
Maintenance-Transportation Expense	62,116	62,116	53,964
Total Water Treatment Expenses	2,970,306	2,907,389	2,593,044

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
COMPARATIVE STATEMENT OF OPERATING EXPENSES FOR TWELVE MONTHS
ENDING FEBRUARY 29, 2024 AND DECEMBER 31, 2022 AND ENDED DECEMBER 31, 2021

	February 29, 2024 (1)	Twelve Months Ended December 31, 2022 (2)	December 31, 2021 (3)
TRANSMISSION AND DISTRIBUTION EXPENSES			
Salaries and Wages- Operations	1,003,921	954,428	839,390
Salaries and Wages- Operation of Services	291,824	277,438	232,782
Salaries and Wages- Operation of Meters	108,585	103,232	78,451
Salaries and Wages- Operation of Hydrants	-	-	-
Salaries and Wages- Vacation	505,265	480,356	419,935
Salaries and Wages- Maintenance	188,494	179,201	153,432
Salaries and Wages- Maintenance of Distribution Structures	59,736	56,791	46,562
Salaries and Wages- Maintenance of Distribution Equipment	197,863	188,108	182,409
Salaries and Wages- Maintenance of Services	116,629	110,879	117,644
Salaries and Wages- Maintenance of Distribution Mains	337,735	321,085	275,195
Salaries and Wages- Maintenance of Meters	47,060	44,740	31,448
Salaries and Wages- Maintenance of Hydrants	77,259	73,450	66,818
Operations-Electric	470,368	470,368	458,930
Operations-Materials and Supplies	71,350	71,350	71,350
Operations-Materials and Supplies-Services	17,200	17,200	17,200
Operations-Materials and Supplies-Meters	9,715	9,715	9,715
Operations-Materials and Supplies-Hydrants	-	-	-
Operations-Computer Exp	6,319	6,319	6,319
Operations-Outside Services	490	490	490
Operations-Outside Services-Services	-	-	-
Operations-Outside Services-Meters	-	-	-
Operations-Outside Services-Hydrants	-	-	-
Operations-Transportation Expense	106,148	106,148	92,217
Operations-Transportation Expense-Services	87,277	87,277	75,823
Operations-Transportation Expense-Meters	28,306	28,306	24,591
Operations-Miscellaneous Expense	4,641	4,641	4,641
Operations-Registration for Industry Meetings	-	-	-
Operations-Communications	74,141	74,141	74,141
Operations-Office Expense and Utilities	18,426	18,426	16,495
Operations-Uniforms	6,507	6,507	6,507
Operations-Mailing	4,162	4,162	4,162
Operations-Subscriptions	-	-	-

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
COMPARATIVE STATEMENT OF OPERATING EXPENSES FOR TWELVE MONTHS
ENDING FEBRUARY 29, 2024 AND DECEMBER 31, 2022 AND ENDED DECEMBER 31, 2021

	February 29, 2024 (1)	Twelve Months Ended December 31, 2022 (2)	December 31, 2021 (3)
Operations-Travel	3,477	3,477	3,477
Operations-Meals	2,230	2,230	2,230
Operations-Lodging	383	383	383
Operations-Registration for Educational Seminars	5,284	5,284	5,284
Maintenance-Materials and Supplies - General	14,083	14,083	14,083
Maintenance-Materials and Supplies - Structures	12,758	12,758	12,758
Maintenance-Materials and Supplies - Equipment	34,575	34,575	34,575
Maintenance-Materials and Supplies-Services	22,329	22,329	22,329
Maintenance-Materials and Supplies-Distribution Mains	135,668	135,668	135,668
Maintenance-Materials and Supplies-Meters	6,557	6,557	6,557
Maintenance-Materials and Supplies-Hydrants	32,391	32,391	32,391
Maintenance-Outside Services-Structures	119,619	119,619	119,619
Maintenance-Outside Services-Equipment	65,136	65,136	65,136
Maintenance-Outside Services-Services	939,040	939,040	723,150
Maintenance-Outside Services-Distribution Mains	631,839	631,839	631,839
Maintenance-Outside Services-Meters	799	799	799
Maintenance-Outside Services-Hydrants	11,475	11,475	11,475
Maintenance-Equipment Rental-Structures	-	-	-
Maintenance-Equipment Rental-Equipment	-	-	5,723
Maintenance-Equipment Rental-Services	5,723	5,723	-
Maintenance-Equipment Rental-Distribution Mains	-	-	-
Maintenance-Transportation Expense	19,657	19,657	17,077
Maintenance-Transportation Expense-Structures	16,512	16,512	14,345
Maintenance-Transportation Expense-Dist Equipment	41,673	41,673	36,204
Maintenance-Transportation Expense-Services	18,084	18,084	15,711
Maintenance-Transportation Expense-Distribution Mains	84,131	84,131	73,090
Maintenance-Transportation Expense-Meters	2,359	2,359	2,049
Maintenance-Transportation Expense-Hydrants	30,664	30,664	26,640
Maintenance-Mailing	2,091	2,091	2,091
Total Transmission and Distribution Expenses	6,097,959	5,953,296	5,321,330

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
COMPARATIVE STATEMENT OF OPERATING EXPENSES FOR TWELVE MONTHS
ENDING FEBRUARY 29, 2024 AND DECEMBER 31, 2022 AND ENDED DECEMBER 31, 2021

	February 29, 2024 (1)	Twelve Months Ended December 31, 2022 (2)	December 31, 2021 (3)
CUSTOMER ACCOUNTS EXPENSES			
Salaries and Wages-Operations	921,070	875,662	738,482
Salaries and Wages-PUC Collections	56,307	53,531	55,567
Salaries and Wages -Vacation	181,398	172,455	148,377
Operations-Materials and Supplies	40,929	40,929	40,929
Operations-Materials and Supplies-Equipment	141	141	141
Operations-Computer Exp	-	-	-
Operations-Outside Services	71,329	71,329	49,006
Operations-Outside Services-Equipment	14,543	14,543	14,543
Operations-Transportation Expense	85,704	85,704	74,456
Operations-Miscellaneous Expense	19	19	19
Operations-Registration for Industry Meetings	1,170	1,170	1,170
Operations-Communications	4,635	4,635	4,635
Operations-Trustee and Bank Fees	384,887	384,887	289,195
Operations-Uniforms	594	594	594
Operations-Mailing	353,253	353,253	353,253
Operations-Travel	322	322	322
Operations-Meals	144	144	144
Operations-Lodging	644	644	644
Operations-Registration for Educational Seminars	2,125	2,125	2,125
Total Customer Accounts Expenses	2,119,214	2,062,087	1,773,602

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
COMPARATIVE STATEMENT OF OPERATING EXPENSES FOR TWELVE MONTHS
ENDING FEBRUARY 29, 2024 AND DECEMBER 31, 2022 AND ENDED DECEMBER 31, 2021

	February 29, 2024 (1)	Twelve Months Ended December 31, 2022 (2)	December 31, 2021 (3)
ADMINISTRATIVE AND GENERAL EXPENSES			
Salaries and Wages-Operations	1,875,600	1,783,134	1,641,667
Salaries and Wages-Operations-Vacation	353,479	336,053	276,595
Salaries and Wages-Operations-Officers	419,122	398,460	341,647
Salaries and Wages-Maintenance-Office Structures	17,605	16,737	14,755
Salaries and Wages-Maintenance-Office Equipment	3,627	3,449	2,911
Employee Benefits-401k Match	340,092	340,092	340,092
Employee Benefits-Pension Administration	229,510	216,019	314,448
Employee Benefits-401k Administration	-	-	-
Employee Benefits-Health Insurance	1,696,843	1,597,707	1,234,521
Employee Benefits-Other Employee Benefits	85,031	85,031	77,691
Contractual Services-Auditing	190,853	185,703	174,018
Contractual Services-Internal Control	-	-	-
Contractual Services-Tax	16,500	16,000	15,550
Contractual Services-Other Accounting	28,448	28,448	28,448
Contractual Services-Legal	149,692	149,692	249,326
Contractual Services-Outside Services	107,912	107,912	107,912
Insurance-Automobile	36,350	36,350	36,350
Insurance-General Liability	241,059	229,580	209,684
Insurance-General Liability-D&O	344,576	281,433	231,000
Insurance-General Liability-Excess Liability	193,783	138,569	118,259
Insurance-Workers Compensation	145,580	140,155	112,493
Insurance-Other	392,712	350,699	310,629
Rate Case Expense	238,125	238,125	103,954
Bad Debt Expense	272,542	269,660	377,685
Corporate Expense	240,534	240,534	240,534
Operations-Electric	12,820	12,820	12,821
Operations-Materials and Supplies	4,796	4,796	4,796
Operations-Computer Exp	203,763	203,763	168,445
Operations-Transportation Expense	48,749	48,749	42,351
Operations-Miscellaneous Expense	1,428	1,428	1,428
Operations-Injuries and Damages	1,342	1,342	1,342
Operations-Allocation to Wastewater	(602,065)	(605,444)	(589,761)
Operations-Memberships	79,187	79,187	79,187

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
COMPARATIVE STATEMENT OF OPERATING EXPENSES FOR TWELVE MONTHS
ENDING FEBRUARY 29, 2024 AND DECEMBER 31, 2022 AND ENDED DECEMBER 31, 2021

	February 29, 2024 (1)	Twelve Months Ended December 31, 2022 (2)	December 31, 2021 (3)
Operations-AWWA Research Foundation	18,483	18,483	18,483
Operations-Registration for Industry Meetings	2,600	2,600	2,600
Operations-Communications	22,564	22,564	22,564
Operations-Bank Fees	93,973	93,973	93,973
Operations-Trustee Fees	213,840	213,840	201,485
Operations-Bond and Corporate Rating Fees	83,000	83,000	80,667
Operations-Office Expense and Utilities	41,408	41,408	39,732
Operations-Directors Fees	424,293	388,421	350,000
Operations-Mailing	14,417	14,417	14,417
Operations-Subscriptions	6,927	6,927	6,927
Operations-Travel	843	843	843
Operations-Meals	6,758	6,758	6,758
Operations-Lodging	1,402	1,402	1,402
Operations-Registration for Educational Seminars	2,209	2,209	2,209
Maintenance-Materials and Supplies-Structures	3,496	3,496	3,496
Maintenance-Materials and Supplies-Equipment	1,544	1,544	1,544
Maintenance-Outside Services-Structures	44,923	44,923	44,923
Maintenance-Outside Services-Equipment	216,331	216,331	216,331
Miscellaneous Expenses-Maintenance-Equipment Rental	-	-	-
Administrative and General Expenses Capitalized	(740,833)	(769,359)	(728,268)
FAS 87 Pension Expense	1,556,000	2,300,000	2,300,000
Total Administrative and General Expenses	9,383,773	9,629,961	8,960,864
Amortization of Utility Plant Acquisition Adjustments	(11,746)	(11,746)	
Increased Costs Resulting From Load Growth	67,025	27,622	
General Price Level Adjustment	1,023,307	360,236	
Total Operating Expenses	23,141,818	22,398,210	20,045,215

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

PRO FORMA OPERATING EXPENSES FOR
TWELVE MONTHS ENDING FEBRUARY 29, 2024
UNDER EXISTING AND PROPOSED RATES

53.53 III Operating Expense

D. Water and Wastewater Utilities

2 Prepare a summary of operating expenses for the test year providing annualizing and normalizing adjustments to arrive at adjusted operating expenses for ratemaking, including supporting data.

RESPONSE Refer to Pages 2 through 22.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
STATEMENT OF PROJECTED AND PRO FORMA OPERATING EXPENSES
UNDER EXISTING AND PROPOSED RATES
FOR TWELVE MONTHS ENDING DECEMBER 31, 2022 AND FEBRUARY 29, 2024

Exhibit No.FIII-2
Page 2 of 22
Witness: M E Poff

	Pro Forma Twelve Months Ended December 31, 2021 (Refer to Exh No. HIII-2) (1)	Exhibit Reference (2)	Adjustment (3)	Under Existing Rates			Pro Forma Twelve Months Ending December 31, 2022 (7)
				Projected Twelve Months Ending December 31, 2022 (4)	Exhibit Reference (5)	Adjustment (6)	
SOURCE OF SUPPLY EXPENSES							
Salaries and Wages-Operations	35,360	FIII-2-1	3,134	38,495	FIII-2-15	1,376	39,871
Salaries and Wages-Vacation	97,179	FIII-2-1	8,614	105,792	FIII-2-15	3,781	109,574
Salaries and Wages-Maintenance	92,889	FIII-2-1	8,233	101,123	FIII-2-15	3,614	104,737
Salaries and Wages-Reservoir Maintenance	-	FIII-2-1	-	-	FIII-2-15	-	-
Salaries and Wages-Structure PS Maintenance	80,109	FIII-2-1	7,101	87,210	FIII-2-15	3,117	90,327
Salaries and Wages-Equipment PS Maintenance	95,063	FIII-2-1	8,426	103,489	FIII-2-15	3,699	107,188
Purchased Water for Resale	-			-			-
Electric Expense-Operations	661,709			661,709			661,709
Fuel	22,821			22,821			22,821
Operations-Materials and Supplies	12,988			12,988			12,988
Operations-Computer Expenses	-			-			-
Operations-Outside Services	3,960			3,960			3,960
Water Preservation Expense-Operations	1,300			1,300			1,300
Operations-Miscellaneous Expense	50,373			50,373			50,373
Operations-Registration for Industry Meetings	-			-			-
Operations-Communications	22,488			22,488			22,488
Operations-Office Expense and Utilities	32,773			32,773			32,773
Operations-Uniforms	4,474			4,474			4,474
Operations-Travel	-			-			-
Operations-Meals	482			482			482
Operations-Lodging	-			-			-
Operations-Registration for Educational Seminars	2,016			2,016			2,016
Maintenance-Materials and Supplies	28,010			28,010			28,010
Maintenance-Materials and Supplies-Reservoirs	109			109			109
Maintenance-Materials and Supplies-Structures	13,820			13,820			13,820
Maintenance-Materials and Supplies-Equipment	24,600			24,600			24,600
Maintenance-Outside Services-Reservoirs	14,214			14,214			14,214
Maintenance-Outside Services-Structures	37,535			37,535			37,535
Maintenance-Outside Services-Equipment	36,053			36,053			36,053
Maintenance-Equipment Rental	14,782			14,782			14,782
Maintenance-Transportation Expense	48,749			48,749			48,749
Total Source of Supply Expenses	1,433,856		35,508	1,469,364		15,588	1,484,952

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 STATEMENT OF PROJECTED AND PRO FORMA OPERATING EXPENSES
 UNDER EXISTING AND PROPOSED RATES
 FOR TWELVE MONTHS ENDING DECEMBER 31, 2022 AND FEBRUARY 29, 2024

Exhibit No.FIII-2
 Page 3 of 22
 Witness: M E Poff

	Pro Forma Twelve Months Ended December 31, 2021 (Refer to Exh No. HIII-2) (1)	Exhibit Reference (2)	Adjustment (3)	Under Existing Rates			Pro Forma Twelve Months Ending December 31, 2022 (7)
				Projected Twelve Months Ending December 31, 2022 (4)	Exhibit Reference (5)	Adjustment (6)	
WATER TREATMENT EXPENSES							
Salaries and Wages- Operations	816,102	FIII-2-1	72,337	888,439	FIII-2-15	31,756	920,195
Salaries and Wages- Vacation	110,424	FIII-2-1	9,788	120,212	FIII-2-15	4,297	124,509
Salaries and Wages- Maintenance	5,526	FIII-2-1	490	6,016	FIII-2-15	215	6,231
Salaries and Wages- Maintenance of Treatment Structures	80,350	FIII-2-1	7,122	87,472	FIII-2-15	3,127	90,599
Salaries and Wages- Maintenance of Treatment Equipment	102,116	FIII-2-1	9,051	111,167	FIII-2-15	3,973	115,140
Chemicals	792,754			792,754			792,754
Operations-Electric	26,162			26,162			26,162
Operations-Materials and Supplies	176,751			176,751			176,751
Operations-Computer Exp	2,621			2,621			2,621
Operations-Engineering Services	-			-			-
Operations-Testing Services	25,647			25,647			25,647
Operations-Lead Testing Services	-			-			-
Operations-Outside Services	209,767			209,767			209,767
Operations-Transportation Expense	47,008			47,008			47,008
Miscellaneous Expenses-Operations	36,219			36,219			36,219
Operations-Registration for Industry Meetings	-			-			-
Operations-Communications	18,756			18,756			18,756
Operations-Office Expense and Utilities	33,255			33,255			33,255
Operations-Mailing	17			17			17
Operations-Travel	120			120			120
Operations-Meals	-			-			-
Operations-Lodging	-			-			-
Operations-Registration for Educational Seminars	2,051			2,051			2,051
Maintenance-Materials and Supplies	1,626			1,626			1,626
Maintenance-Materials and Supplies-Structures	16,478			16,478			16,478
Maintenance-Materials and Supplies-Equipment	75,546			75,546			75,546
Maintenance-Outside Services-Structures	95,208			95,208			95,208
Maintenance-Outside Services-Equipment	70,228			70,228			70,228
Maintenance-Equip Rental	1,752			1,752			1,752
Maintenance-Transportation Expense	62,116			62,116			62,116
Total Water Treatment Expenses	2,808,601		98,788	2,907,389		43,368	2,950,757

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 STATEMENT OF PROJECTED AND PRO FORMA OPERATING EXPENSES
 UNDER EXISTING AND PROPOSED RATES
 FOR TWELVE MONTHS ENDING DECEMBER 31, 2022 AND FEBRUARY 29, 2024

Exhibit No.FIII-2
 Page 4 of 22
 Witness: M E Poff

	Pro Forma Twelve Months Ended December 31, 2021 (Refer to Exh No. HIII-2) (1)	Exhibit Reference (2)	Adjustment (3)	Under Existing Rates			Pro Forma Twelve Months Ending December 31, 2022 (7)
				Projected Twelve Months Ending December 31, 2022 (4)	Exhibit Reference (5)	Adjustment (6)	
TRANSMISSION AND DISTRIBUTION EXPENSES							
Salaries and Wages- Operations	876,718	FIII-2-1	77,710	954,428	FIII-2-15	34,114	988,543
Salaries and Wages- Operation of Services	254,849	FIII-2-1	22,589	277,438	FIII-2-15	9,917	287,354
Salaries and Wages- Operation of Meters	94,826	FIII-2-1	8,405	103,232	FIII-2-15	3,690	106,922
Salaries and Wages- Operation of Hydrants	-	FIII-2-1	-	-	FIII-2-15	-	-
Salaries and Wages- Vacation	441,245	FIII-2-1	39,111	480,356	FIII-2-15	17,170	497,526
Salaries and Wages- Maintenance	164,611	FIII-2-1	14,591	179,201	FIII-2-15	6,405	185,607
Salaries and Wages- Maintenance of Distribution Structures	52,167	FIII-2-1	4,624	56,791	FIII-2-15	2,030	58,821
Salaries and Wages- Maintenance of Distribution Equipment	172,792	FIII-2-1	15,316	188,108	FIII-2-15	6,724	194,832
Salaries and Wages- Maintenance of Services	101,851	FIII-2-1	9,028	110,879	FIII-2-15	3,963	114,842
Salaries and Wages- Maintenance of Distribution Mains	294,942	FIII-2-1	26,143	321,085	FIII-2-15	11,477	332,562
Salaries and Wages- Maintenance of Meters	41,097	FIII-2-1	3,643	44,740	FIII-2-15	1,599	46,339
Salaries and Wages- Maintenance of Hydrants	67,470	FIII-2-1	5,980	73,450	FIII-2-15	2,625	76,076
Operations-Electric	470,368			470,368			470,368
Operations-Materials and Supplies	71,350			71,350			71,350
Operations-Materials and Supplies-Services	17,200			17,200			17,200
Operations-Materials and Supplies-Meters	9,715			9,715			9,715
Operations-Materials and Supplies-Hydrants	-			-			-
Operations-Computer Exp	6,319			6,319			6,319
Operations-Outside Services	490			490			490
Operations-Outside Services-Services	-			-			-
Operations-Outside Services-Meters	-			-			-
Operations-Outside Services-Hydrants	-			-			-
Operations-Transportation Expense	106,148			106,148			106,148
Operations-Transportation Expense-Services	87,277			87,277			87,277
Operations-Transportation Expense-Meters	28,306			28,306			28,306
Operations-Miscellaneous Expense	4,641			4,641			4,641
Operations-Registration for Industry Meetings	-			-			-
Operations-Communications	74,141			74,141			74,141
Operations-Office Expense and Utilities	18,426			18,426			18,426
Operations-Uniforms	6,507			6,507			6,507
Operations-Mailing	4,162			4,162			4,162

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
STATEMENT OF PROJECTED AND PRO FORMA OPERATING EXPENSES
UNDER EXISTING AND PROPOSED RATES
FOR TWELVE MONTHS ENDING DECEMBER 31, 2022 AND FEBRUARY 29, 2024

Exhibit No.FIII-2
Page 5 of 22
Witness: M E Poff

	Pro Forma Twelve Months Ended December 31, 2021 (Refer to Exh No. HIII-2) (1)	Exhibit Reference (2)	Adjustment (3)	Under Existing Rates		Pro Forma Twelve Months Ending December 31, 2022 (7)
				Projected Twelve Months Ending December 31, 2022 (4)	Exhibit Reference (5)	
Operations-Subscriptions	-			-		-
Operations-Travel	3,477			3,477		3,477
Operations-Meals	2,230			2,230		2,230
Operations-Lodging	383			383		383
Operations-Registration for Educational Seminars	5,284			5,284		5,284
Maintenance-Materials and Supplies - General	14,083			14,083		14,083
Maintenance-Materials and Supplies - Structures	12,758			12,758		12,758
Maintenance-Materials and Supplies - Equipment	34,575			34,575		34,575
Maintenance-Materials and Supplies-Services	22,329			22,329		22,329
Maintenance-Materials and Supplies-Distribution Mains	135,668			135,668		135,668
Maintenance-Materials and Supplies-Meters	6,557			6,557		6,557
Maintenance-Materials and Supplies-Hydrants	32,391			32,391		32,391
Maintenance-Outside Services-Structures	119,619			119,619		119,619
Maintenance-Outside Services-Equipment	65,136			65,136		65,136
Maintenance-Outside Services-Services	939,040			939,040		939,040
Maintenance-Outside Services-Distribution Mains	631,839			631,839		631,839
Maintenance-Outside Services-Meters	799			799		799
Maintenance-Outside Services-Hydrants	11,475			11,475		11,475
Maintenance-Equipment Rental-Structures	-			-		-
Maintenance-Equipment Rental-Services	5,723			5,723		5,723
Maintenance-Equipment Rental-Distribution Mains	-			-		-
Maintenance-Transportation Expense	19,657			19,657		19,657
Maintenance-Transportation Expense-Structures	16,512			16,512		16,512
Maintenance-Transportation Expense-Dist Equipment	41,673			41,673		41,673
Maintenance-Transportation Expense-Services	18,084			18,084		18,084
Maintenance-Transportation Expense-Distribution Mains	84,131			84,131		84,131
Maintenance-Transportation Expense-Meters	2,359			2,359		2,359
Maintenance-Transportation Expense-Hydrants	30,664			30,664		30,664
Maintenance-Mailing	2,091			2,091		2,091
Total Transmission and Distribution Expenses	5,726,157		227,140	5,953,296		99,713 6,053,010

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
STATEMENT OF PROJECTED AND PRO FORMA OPERATING EXPENSES
UNDER EXISTING AND PROPOSED RATES
FOR TWELVE MONTHS ENDING DECEMBER 31, 2022 AND FEBRUARY 29, 2024

Exhibit No.FIII-2
Page 6 of 22
Witness: M E Poff

	Pro Forma Twelve Months Ended December 31, 2021 (Refer to Exh No. HIII-2) (1)	Exhibit Reference (2)	Adjustment (3)	Under Existing Rates		Pro Forma Twelve Months Ending December 31, 2022 (7)	
				Projected Twelve Months Ending December 31, 2022 (4)	Exhibit Reference (5)		Adjustment (6)
CUSTOMER ACCOUNTS EXPENSES							
Salaries and Wages-Operations	804,365	FIII-2-1	71,297	875,662	FIII-2-15	31,299	906,961
Salaries and Wages-PUC Collections	49,173	FIII-2-1	4,359	53,531	FIII-2-15	1,913	55,445
Salaries and Wages -Vacation	158,413	FIII-2-1	14,041	172,455	FIII-2-15	6,164	178,619
Operations-Materials and Supplies	40,929			40,929			40,929
Operations-Materials and Supplies-Equipment	141			141			141
Operations-Computer Exp	-			-			-
Operations-Outside Services	71,329			71,329			71,329
Operations-Outside Services-Equipment	14,543			14,543			14,543
Operations-Transportation Expense	85,704			85,704			85,704
Operations-Miscellaneous Expense	19			19			19
Operations-Registration for Industry Meetings	1,170			1,170			1,170
Operations-Communications	4,635			4,635			4,635
Operations-Trustee and Bank Fees	384,887			384,887			384,887
Operations-Uniforms	594			594			594
Operations-Mailing	353,253			353,253			353,253
Operations-Travel	322			322			322
Operations-Meals	144			144			144
Operations-Lodging	644			644			644
Operations-Registration for Educational Seminars	2,125			2,125			2,125
Total Customer Accounts Expenses	1,972,390		89,697	2,062,087		39,377	2,101,464

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
STATEMENT OF PROJECTED AND PRO FORMA OPERATING EXPENSES
UNDER EXISTING AND PROPOSED RATES
FOR TWELVE MONTHS ENDING DECEMBER 31, 2022 AND FEBRUARY 29, 2024

Exhibit No.FIII-2
Page 7 of 22
Witness: M E Poff

	Pro Forma Twelve Months Ended December 31, 2021 (Refer to Exh No. HIII-2) (1)	Exhibit Reference (2)	Adjustment (3)	Projected Twelve Months Ending December 31, 2022 (4)	Under Existing Rates Exhibit Reference (5)	Adjustment (6)	Pro Forma Twelve Months Ending December 31, 2022 (7)
ADMINISTRATIVE AND GENERAL EXPENSES							
Salaries and Wages-Operations	1,637,950	FIII-2-1	145,184	1,783,134	FIII-2-15	63,735	1,846,869
Salaries and Wages-Operations-Vacation	308,691	FIII-2-1	27,362	336,053	FIII-2-15	12,012	348,064
Salaries and Wages-Operations-Officers	366,017	FIII-2-1	32,443	398,460	FIII-2-15	14,242	412,702
Salaries and Wages-Maintenance-Office Structures	15,375	FIII-2-1	1,363	16,737	FIII-2-15	598	17,336
Salaries and Wages-Maintenance-Office Equipment	3,168	FIII-2-1	281	3,449	FIII-2-15	123	3,572
Employee Benefits-401k Match	340,092			340,092			340,092
Employee Benefits-Pension Administration	210,079	FIII-2-2	5,940	216,019	FIII-2-16	5,940	221,960
Employee Benefits-401k Administration	-			-			-
Employee Benefits-Health Insurance	1,435,913	FIII-2-3	161,794	1,597,707			1,597,707
Employee Benefits-Other Employee Benefits	85,031			85,031			85,031
Contractual Services-Auditing	177,121	FIII-2-4	8,582	185,703			185,703
Contractual Services-Internal Control	-			-			-
Contractual Services-Tax	15,550	FIII-2-4	450	16,000			16,000
Contractual Services-Other Accounting	28,448			28,448			28,448
Contractual Services-Legal	149,692			149,692			149,692
Contractual Services-Outside Services	107,912			107,912			107,912
Insurance-Automobile	36,350			36,350			36,350
Insurance-General Liability	209,684	FIII-2-5	19,896	229,580			229,580
Insurance-General Liability-D&O	231,000	FIII-2-5	50,433	281,433			281,433
Insurance-General Liability-Excess Liability	118,259	FIII-2-5	20,310	138,569			138,569
Insurance-Workers Compensation	127,778	FIII-2-6	12,377	140,155	FIII-2-17	3,036	143,191
Insurance-Other	310,629	FIII-2-5	40,070	350,699			350,699
Rate Case Expense	238,125			238,125			238,125
Bad Debt Expense	268,425	FIII-2-7	1,235	269,660	FIII-2-18	1,235	270,895
Corporate Expense	240,534			240,534			240,534
Operations-Electric	12,820			12,820			12,820
Operations-Materials and Supplies	4,796			4,796			4,796
Operations-Computer Exp	203,763			203,763			203,763
Operations-Transportation Expense	48,749			48,749			48,749
Operations-Miscellaneous Expense	1,428			1,428			1,428
Operations-Injuries and Damages	1,342			1,342			1,342
Operations-Allocation to Wastewater	(589,761)	FIII-2-8	(15,683)	(605,444)	FIII-2-19	(13,629)	(619,073)
Operations-Memberships	79,187			79,187			79,187

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
STATEMENT OF PROJECTED AND PRO FORMA OPERATING EXPENSES
UNDER EXISTING AND PROPOSED RATES
FOR TWELVE MONTHS ENDING DECEMBER 31, 2022 AND FEBRUARY 29, 2024

Exhibit No.FIII-2
Page 8 of 22
Witness: M E Poff

	Pro Forma Twelve Months Ended December 31, 2021 (Refer to Exh No. HIII-2) (1)	Exhibit Reference (2)	Adjustment (3)	Under Existing Rates		Pro Forma Twelve Months Ending December 31, 2022 (7)
				Projected Twelve Months Ending December 31, 2022 (4)	Exhibit Reference Adjustment (5) (6)	
Operations-AWWA Research Foundation	18,483			18,483		18,483
Operations-Registration for Industry Meetings	2,600			2,600		2,600
Operations-Communications	22,564			22,564		22,564
Operations-Bank Fees	93,973			93,973		93,973
Operations-Trustee Fees	213,840			213,840		213,840
Operations-Bond and Corporate Rating Fees	83,000			83,000		83,000
Operations-Office Expense and Utilities	41,408			41,408		41,408
Operations-Directors Fees	351,684	FIII-2-9	36,737	388,421	FIII-2-20	397,431
Operations-Mailing	14,417			14,417		14,417
Operations-Subscriptions	6,927			6,927		6,927
Operations-Travel	843			843		843
Operations-Meals	6,758			6,758		6,758
Operations-Lodging	1,402			1,402		1,402
Operations-Registration for Educational Seminars	2,209			2,209		2,209
Maintenance-Materials and Supplies-Structures	3,496			3,496		3,496
Maintenance-Materials and Supplies-Equipment	1,544			1,544		1,544
Maintenance-Outside Services-Structures	44,923			44,923		44,923
Maintenance-Outside Services-Equipment	216,331			216,331		216,331
Miscellaneous Expenses-Maintenance-Equipment Rental	-			-		-
Administrative and General Expenses Capitalized	(741,755)	FIII-2-10	(27,604)	(769,359)	FIII-2-21	(795,916)
FAS 87 Pension Expense	2,300,000			2,300,000		2,300,000
Total Administrative and General Expenses	9,108,793		521,169	9,629,961		9,699,706
Amortization of Utility Plant Acquisition Adjustments	(11,746)			(11,746)		(11,746)
Increased Costs Resulting From Load Growth	10,735	FIII-2-11	16,887	27,622	FIII-2-22	44,509
General Price Level Adjustment	-	FIII-2-12	360,236	360,236		360,236
Total Operating Expenses	21,048,786		1,349,424	22,398,210		22,682,887

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	Pro Forma Twelve Months Ending December 31, 2022 (1)	Under Existing Rates		Projected Twelve Months Ending February 29, 2024 (4)
		Exhibit Reference (2)	Adjustment (3)	
SOURCE OF SUPPLY EXPENSES				
Salaries and Wages-Operations	39,871	FIII-2-25	620	40,491
Salaries and Wages-Vacation	109,574	FIII-2-25	1,705	111,278
Salaries and Wages-Maintenance	104,737	FIII-2-25	1,629	106,367
Salaries and Wages-Reservoir Maintenance	-	FIII-2-25	-	-
Salaries and Wages-Structure PS Maintenance	90,327	FIII-2-25	1,405	91,732
Salaries and Wages-Equipment PS Maintenance	107,188	FIII-2-25	1,667	108,855
Purchased Water for Resale	-			-
Electric Expense-Operations	661,709			661,709
Fuel	22,821			22,821
Operations-Materials and Supplies	12,988			12,988
Operations-Computer Expenses	-			-
Operations-Outside Services	3,960			3,960
Water Preservation Expense-Operations	1,300			1,300
Operations-Miscellaneous Expense	50,373			50,373
Operations-Registration for Industry Meetings	-			-
Operations-Communications	22,488			22,488
Operations-Office Expense and Utilities	32,773			32,773
Operations-Uniforms	4,474			4,474
Operations-Travel	-			-
Operations-Meals	482			482
Operations-Lodging	-			-
Operations-Registration for Educational Seminars	2,016			2,016
Maintenance-Materials and Supplies	28,010			28,010
Maintenance-Materials and Supplies-Reservoirs	109			109
Maintenance-Materials and Supplies-Structures	13,820			13,820
Maintenance-Materials and Supplies-Equipment	24,600			24,600
Maintenance-Outside Services-Reservoirs	14,214			14,214
Maintenance-Outside Services-Structures	37,535			37,535
Maintenance-Outside Services-Equipment	36,053			36,053
Maintenance-Equipment Rental	14,782			14,782
Maintenance-Transportation Expense	48,749			48,749
Total Source of Supply Expenses	1,484,952		7,027	1,491,979

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	Pro Forma Twelve Months Ending December 31, 2022 (1)	Under Existing Rates		Projected Twelve Months Ending February 29, 2024 (4)
		Exhibit Reference (2)	Adjustment (3)	
WATER TREATMENT EXPENSES				
Salaries and Wages- Operations	920,195	FIII-2-25	14,315	934,510
Salaries and Wages- Vacation	124,509	FIII-2-25	1,937	126,446
Salaries and Wages- Maintenance	6,231	FIII-2-25	97	6,328
Salaries and Wages- Maintenance of Treatment Structures	90,599	FIII-2-25	1,409	92,008
Salaries and Wages- Maintenance of Treatment Equipment	115,140	FIII-2-25	1,791	116,932
Chemicals	792,754			792,754
Operations-Electric	26,162			26,162
Operations-Materials and Supplies	176,751			176,751
Operations-Computer Exp	2,621			2,621
Operations-Engineering Services	-			-
Operations-Testing Services	25,647			25,647
Operations-Lead Testing Services	-			-
Operations-Outside Services	209,767			209,767
Operations-Transportation Expense	47,008			47,008
Miscellaneous Expenses-Operations	36,219			36,219
Operations-Registration for Industry Meetings	-			-
Operations-Communications	18,756			18,756
Operations-Office Expense and Utilities	33,255			33,255
Operations-Mailing	17			17
Operations-Travel	120			120
Operations-Meals	-			-
Operations-Lodging	-			-
Operations-Registration for Educational Seminars	2,051			2,051
Maintenance-Materials and Supplies	1,626			1,626
Maintenance-Materials and Supplies-Structures	16,478			16,478
Maintenance-Materials and Supplies-Equipment	75,546			75,546
Maintenance-Outside Services-Structures	95,208			95,208
Maintenance-Outside Services-Equipment	70,228			70,228
Maintenance-Equip Rental	1,752			1,752
Maintenance-Transportation Expense	62,116			62,116
Total Water Treatment Expenses	2,950,757		19,549	2,970,306

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	Under Existing Rates			Projected Twelve Months Ending February 29, 2024 (4)
	Pro Forma Twelve Months Ending December 31, 2022 (1)	Exhibit Reference (2)	Adjustment (3)	
TRANSMISSION AND DISTRIBUTION EXPENSES				
Salaries and Wages- Operations	988,543	FIII-2-25	15,378	1,003,921
Salaries and Wages- Operation of Services	287,354	FIII-2-25	4,470	291,824
Salaries and Wages- Operation of Meters	106,922	FIII-2-25	1,663	108,585
Salaries and Wages- Operation of Hydrants	-	FIII-2-25	-	-
Salaries and Wages- Vacation	497,526	FIII-2-25	7,740	505,265
Salaries and Wages- Maintenance	185,607	FIII-2-25	2,887	188,494
Salaries and Wages- Maintenance of Distribution Structures	58,821	FIII-2-25	915	59,736
Salaries and Wages- Maintenance of Distribution Equipment	194,832	FIII-2-25	3,031	197,863
Salaries and Wages- Maintenance of Services	114,842	FIII-2-25	1,787	116,629
Salaries and Wages- Maintenance of Distribution Mains	332,562	FIII-2-25	5,173	337,735
Salaries and Wages- Maintenance of Meters	46,339	FIII-2-25	721	47,060
Salaries and Wages- Maintenance of Hydrants	76,076	FIII-2-25	1,183	77,259
Operations-Electric	470,368			470,368
Operations-Materials and Supplies	71,350			71,350
Operations-Materials and Supplies-Services	17,200			17,200
Operations-Materials and Supplies-Meters	9,715			9,715
Operations-Materials and Supplies-Hydrants	-			-
Operations-Computer Exp	6,319			6,319
Operations-Outside Services	490			490
Operations-Outside Services-Services	-			-
Operations-Outside Services-Meters	-			-
Operations-Outside Services-Hydrants	-			-
Operations-Transportation Expense	106,148			106,148
Operations-Transportation Expense-Services	87,277			87,277
Operations-Transportation Expense-Meters	28,306			28,306
Operations-Miscellaneous Expense	4,641			4,641
Operations-Registration for Industry Meetings	-			-
Operations-Communications	74,141			74,141
Operations-Office Expense and Utilities	18,426			18,426
Operations-Uniforms	6,507			6,507
Operations-Mailing	4,162			4,162
Operations-Subscriptions	-			-

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	Pro Forma Twelve Months Ending December 31, 2022 (1)	Under Existing Rates		Projected Twelve Months Ending February 29, 2024 (4)
		Exhibit Reference (2)	Adjustment (3)	
Operations-Travel	3,477			3,477
Operations-Meals	2,230			2,230
Operations-Lodging	383			383
Operations-Registration for Educational Seminars	5,284			5,284
Maintenance-Materials and Supplies - General	14,083			14,083
Maintenance-Materials and Supplies - Structures	12,758			12,758
Maintenance-Materials and Supplies - Equipment	34,575			34,575
Maintenance-Materials and Supplies-Services	22,329			22,329
Maintenance-Materials and Supplies-Distribution Mains	135,668			135,668
Maintenance-Materials and Supplies-Meters	6,557			6,557
Maintenance-Materials and Supplies-Hydrants	32,391			32,391
Maintenance-Outside Services-Structures	119,619			119,619
Maintenance-Outside Services-Equipment	65,136			65,136
Maintenance-Outside Services-Services	939,040			939,040
Maintenance-Outside Services-Distribution Mains	631,839			631,839
Maintenance-Outside Services-Meters	799			799
Maintenance-Outside Services-Hydrants	11,475			11,475
Maintenance-Equipment Rental-Structures	-			-
Maintenance-Equipment Rental-Services	5,723			5,723
Maintenance-Equipment Rental-Distribution Mains	-			-
Maintenance-Transportation Expense	19,657			19,657
Maintenance-Transportation Expense-Structures	16,512			16,512
Maintenance-Transportation Expense-Dist Equipment	41,673			41,673
Maintenance-Transportation Expense-Services	18,084			18,084
Maintenance-Transportation Expense-Distribution Mains	84,131			84,131
Maintenance-Transportation Expense-Meters	2,359			2,359
Maintenance-Transportation Expense-Hydrants	30,664			30,664
Maintenance-Mailing	2,091			2,091
Total Transmission and Distribution Expenses	6,053,010		44,949	6,097,959

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	Pro Forma Twelve Months Ending December 31, 2022 (1)	Under Existing Rates		Projected Twelve Months Ending February 29, 2024 (4)
		Exhibit Reference (2)	Adjustment (3)	
CUSTOMER ACCOUNTS EXPENSES				
Salaries and Wages-Operations	906,961	FIII-2-25	14,109	921,070
Salaries and Wages-PUC Collections	55,445	FIII-2-25	863	56,307
Salaries and Wages -Vacation	178,619	FIII-2-25	2,779	181,398
Operations-Materials and Supplies	40,929			40,929
Operations-Materials and Supplies-Equipment	141			141
Operations-Computer Exp	-			-
Operations-Outside Services	71,329			71,329
Operations-Outside Services-Equipment	14,543			14,543
Operations-Transportation Expense	85,704			85,704
Operations-Miscellaneous Expense	19			19
Operations-Registration for Industry Meetings	1,170			1,170
Operations-Communications	4,635			4,635
Operations-Trustee and Bank Fees	384,887			384,887
Operations-Uniforms	594			594
Operations-Mailing	353,253			353,253
Operations-Travel	322			322
Operations-Meals	144			144
Operations-Lodging	644			644
Operations-Registration for Educational Seminars	2,125			2,125
Total Customer Accounts Expenses	2,101,464		17,750	2,119,214

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	Under Existing Rates			Projected Twelve Months Ending February 29, 2024 (4)
	Pro Forma Twelve Months Ending December 31, 2022 (1)	Exhibit Reference (2)	Adjustment (3)	
ADMINISTRATIVE AND GENERAL EXPENSES				
Salaries and Wages-Operations	1,846,869	FIII-2-25	28,731	1,875,600
Salaries and Wages-Operations-Vacation	348,064	FIII-2-25	5,415	353,479
Salaries and Wages-Operations-Officers	412,702	FIII-2-25	6,420	419,122
Salaries and Wages-Maintenance-Office Structures	17,336	FIII-2-25	270	17,605
Salaries and Wages-Maintenance-Office Equipment	3,572	FIII-2-25	56	3,627
Employee Benefits-401k Match	340,092			340,092
Employee Benefits-Pension Administration	221,960	FIII-2-26	7,550	229,510
Employee Benefits-401k Administration	-			-
Employee Benefits-Health Insurance	1,597,707	FIII-2-27	99,136	1,696,843
Employee Benefits-Other Employee Benefits	85,031			85,031
Contractual Services-Auditing	185,703	FIII-2-28	5,150	190,853
Contractual Services-Internal Control	-			-
Contractual Services-Tax	16,000	FIII-2-28	500	16,500
Contractual Services-Other Accounting	28,448			28,448
Contractual Services-Legal	149,692			149,692
Contractual Services-Outside Services	107,912			107,912
Insurance-Automobile	36,350			36,350
Insurance-General Liability	229,580	FIII-2-29	11,479	241,059
Insurance-General Liability-D&O	281,433	FIII-2-29	63,143	344,576
Insurance-General Liability-Excess Liability	138,569	FIII-2-29	55,214	193,783
Insurance-Workers Compensation	143,191	FIII-2-30	2,389	145,580
Insurance-Other	350,699	FIII-2-29	42,014	392,712
Rate Case Expense	238,125			238,125
Bad Debt Expense	270,895	FIII-2-31	1,647	272,542
Corporate Expense	240,534			240,534
Operations-Electric	12,820			12,820
Operations-Materials and Supplies	4,796			4,796
Operations-Computer Exp	203,763			203,763
Operations-Transportation Expense	48,749			48,749
Operations-Miscellaneous Expense	1,428			1,428
Operations-Injuries and Damages	1,342			1,342
Operations-Allocation to Wastewater	(619,073)	FIII-2-32	17,008	(602,065)

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	Pro Forma Twelve Months Ending December 31, 2022 (1)	Under Existing Rates		Projected Twelve Months Ending February 29, 2024 (4)
		Exhibit Reference (2)	Adjustment (3)	
Operations-Memberships	79,187			79,187
Operations-AWWA Research Foundation	18,483			18,483
Operations-Registration for Industry Meetings	2,600			2,600
Operations-Communications	22,564			22,564
Operations-Bank Fees	93,973			93,973
Operations-Trustee Fees	213,840			213,840
Operations-Bond and Corporate Rating Fees	83,000			83,000
Operations-Office Expense and Utilities	41,408			41,408
Operations-Directors Fees	397,431	FIII-2-33	26,863	424,293
Operations-Mailing	14,417			14,417
Operations-Subscriptions	6,927			6,927
Operations-Travel	843			843
Operations-Meals	6,758			6,758
Operations-Lodging	1,402			1,402
Operations-Registration for Educational Seminars	2,209			2,209
Maintenance-Materials and Supplies-Structures	3,496			3,496
Maintenance-Materials and Supplies-Equipment	1,544			1,544
Maintenance-Outside Services-Structures	44,923			44,923
Maintenance-Outside Services-Equipment	216,331			216,331
Miscellaneous Expenses-Maintenance-Equipment Rental	-			-
Administrative and General Expenses Capitalized	(795,916)	FIII-2-34	55,084	(740,833)
FAS 87 Pension Expense	2,300,000	FIII-2-35	(744,000)	1,556,000
Total Administrative and General Expenses	9,699,706		(315,933)	9,383,773
Amortization of Utility Plant Acquisition Adjustments	(11,746)			(11,746)
Increased Costs Resulting From Load Growth	44,509	FIII-2-36	22,516	67,025
General Price Level Adjustment	360,236	FIII-2-37	663,071	1,023,307
Total Operating Expenses	22,682,887		458,930	23,141,818

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	Under Existing Rates			Under Proposed Rates			
	Projected Twelve Months Ending February 29, 2024 (1)	Exhibit Reference (2)	Adjustment (3)	Pro Forma Twelve Months Ending February 29, 2024 (4)	Exhibit Reference (5)	Adjustment (6)	Pro Forma Twelve Months Ending February 29, 2024 (7)
SOURCE OF SUPPLY EXPENSES							
Salaries and Wages-Operations	40,491	FIII-2-40	1,344	41,835			41,835
Salaries and Wages-Vacation	111,278	FIII-2-40	3,695	114,973			114,973
Salaries and Wages-Maintenance	106,367	FIII-2-40	3,532	109,898			109,898
Salaries and Wages-Reservoir Maintenance	-	FIII-2-40	-	-			-
Salaries and Wages-Structure PS Maintenance	91,732	FIII-2-40	3,046	94,778			94,778
Salaries and Wages-Equipment PS Maintenance	108,855	FIII-2-40	3,614	112,470			112,470
Purchased Water for Resale	-			-			-
Electric Expense-Operations	661,709			661,709			661,709
Fuel	22,821			22,821			22,821
Operations-Materials and Supplies	12,988			12,988			12,988
Operations-Computer Expenses	-			-			-
Operations-Outside Services	3,960			3,960			3,960
Water Preservation Expense-Operations	1,300			1,300			1,300
Operations-Miscellaneous Expense	50,373			50,373			50,373
Operations-Registration for Industry Meetings	-			-			-
Operations-Communications	22,488			22,488			22,488
Operations-Office Expense and Utilities	32,773			32,773			32,773
Operations-Uniforms	4,474			4,474			4,474
Operations-Travel	-			-			-
Operations-Meals	482			482			482
Operations-Lodging	-			-			-
Operations-Registration for Educational Seminars	2,016			2,016			2,016
Maintenance-Materials and Supplies	28,010			28,010			28,010
Maintenance-Materials and Supplies-Reservoirs	109			109			109
Maintenance-Materials and Supplies-Structures	13,820			13,820			13,820
Maintenance-Materials and Supplies-Equipment	24,600			24,600			24,600
Maintenance-Outside Services-Reservoirs	14,214			14,214			14,214
Maintenance-Outside Services-Structures	37,535			37,535			37,535
Maintenance-Outside Services-Equipment	36,053			36,053			36,053
Maintenance-Equipment Rental	14,782			14,782			14,782
Maintenance-Transportation Expense	48,749			48,749			48,749
Total Source of Supply Expenses	1,491,979		15,231	1,507,210		-	1,507,210

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	Under Existing Rates			Under Proposed Rates			
	Projected Twelve Months Ending February 29, 2024 (1)	Exhibit Reference (2)	Adjustment (3)	Pro Forma Twelve Months Ending February 29, 2024 (4)	Exhibit Reference (5)	Adjustment (6)	Pro Forma Twelve Months Ending February 29, 2024 (7)
WATER TREATMENT EXPENSES							
Salaries and Wages- Operations	934,510	FIII-2-40	31,029	965,539			965,539
Salaries and Wages- Vacation	126,446	FIII-2-40	4,198	130,644			130,644
Salaries and Wages- Maintenance	6,328	FIII-2-40	210	6,538			6,538
Salaries and Wages- Maintenance of Treatment Structure:	92,008	FIII-2-40	3,055	95,063			95,063
Salaries and Wages- Maintenance of Treatment Equipmer	116,932	FIII-2-40	3,883	120,814			120,814
Chemicals	792,754			792,754			792,754
Operations-Electric	26,162			26,162			26,162
Operations-Materials and Supplies	176,751			176,751			176,751
Operations-Computer Exp	2,621			2,621			2,621
Operations-Engineering Services	-			-			-
Operations-Testing Services	25,647			25,647			25,647
Operations-Lead Testing Services	-			-			-
Operations-Outside Services	209,767			209,767			209,767
Operations-Transportation Expense	47,008			47,008			47,008
Miscellaneous Expenses-Operations	36,219			36,219			36,219
Operations-Registration for Industry Meetings	-			-			-
Operations-Communications	18,756			18,756			18,756
Operations-Office Expense and Utilities	33,255			33,255			33,255
Operations-Mailing	17			17			17
Operations-Travel	120			120			120
Operations-Meals	-			-			-
Operations-Lodging	-			-			-
Operations-Registration for Educational Seminars	2,051			2,051			2,051
Maintenance-Materials and Supplies	1,626			1,626			1,626
Maintenance-Materials and Supplies-Structures	16,478			16,478			16,478
Maintenance-Materials and Supplies-Equipment	75,546			75,546			75,546
Maintenance-Outside Services-Structures	95,208			95,208			95,208
Maintenance-Outside Services-Equipment	70,228			70,228			70,228
Maintenance-Equip Rental	1,752			1,752			1,752
Maintenance-Transportation Expense	62,116			62,116			62,116
Total Water Treatment Expenses	2,970,306		42,375	3,012,681		-	3,012,681

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	Under Existing Rates			Under Proposed Rates			
	Projected Twelve Months Ending February 29, 2024 (1)	Exhibit Reference (2)	Adjustment (3)	Pro Forma Twelve Months Ending February 29, 2024 (4)	Exhibit Reference (5)	Adjustment (6)	Pro Forma Twelve Months Ending February 29, 2024 (7)
TRANSMISSION AND DISTRIBUTION EXPENSES							
Salaries and Wages- Operations	1,003,921	FIII-2-40	33,334	1,037,255			1,037,255
Salaries and Wages- Operation of Services	291,824	FIII-2-40	9,690	301,514			301,514
Salaries and Wages- Operation of Meters	108,585	FIII-2-40	3,605	112,190			112,190
Salaries and Wages- Operation of Hydrants	-	FIII-2-40	-	-			-
Salaries and Wages- Vacation	505,265	FIII-2-40	16,777	522,042			522,042
Salaries and Wages- Maintenance	188,494	FIII-2-40	6,259	194,753			194,753
Salaries and Wages- Maintenance of Distribution Structure	59,736	FIII-2-40	1,983	61,720			61,720
Salaries and Wages- Maintenance of Distribution Equipme	197,863	FIII-2-40	6,570	204,432			204,432
Salaries and Wages- Maintenance of Services	116,629	FIII-2-40	3,872	120,501			120,501
Salaries and Wages- Maintenance of Distribution Mains	337,735	FIII-2-40	11,214	348,949			348,949
Salaries and Wages- Maintenance of Meters	47,060	FIII-2-40	1,563	48,623			48,623
Salaries and Wages- Maintenance of Hydrants	77,259	FIII-2-40	2,565	79,824			79,824
Operations-Electric	470,368			470,368			470,368
Operations-Materials and Supplies	71,350			71,350			71,350
Operations-Materials and Supplies-Services	17,200			17,200			17,200
Operations-Materials and Supplies-Meters	9,715			9,715			9,715
Operations-Materials and Supplies-Hydrants	-			-			-
Operations-Computer Exp	6,319			6,319			6,319
Operations-Outside Services	490			490			490
Operations-Outside Services-Services	-			-			-
Operations-Outside Services-Meters	-			-			-
Operations-Outside Services-Hydrants	-			-			-
Operations-Transportation Expense	106,148			106,148			106,148
Operations-Transportation Expense-Services	87,277			87,277			87,277
Operations-Transportation Expense-Meters	28,306			28,306			28,306
Operations-Miscellaneous Expense	4,641			4,641			4,641
Operations-Registration for Industry Meetings	-			-			-
Operations-Communications	74,141			74,141			74,141
Operations-Office Expense and Utilities	18,426			18,426			18,426
Operations-Uniforms	6,507			6,507			6,507
Operations-Mailing	4,162			4,162			4,162
Operations-Subscriptions	-			-			-
Operations-Travel	3,477			3,477			3,477

THE YORK WATER COMPANY
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	Under Existing Rates			Under Proposed Rates			
	Projected Twelve Months Ending February 29, 2024 (1)	Exhibit Reference (2)	Adjustment (3)	Pro Forma Twelve Months Ending February 29, 2024 (4)	Exhibit Reference (5)	Adjustment (6)	Pro Forma Twelve Months Ending February 29, 2024 (7)
Operations-Meals	2,230			2,230			2,230
Operations-Lodging	383			383			383
Operations-Registration for Educational Seminars	5,284			5,284			5,284
Maintenance-Materials and Supplies - General	14,083			14,083			14,083
Maintenance-Materials and Supplies - Structures	12,758			12,758			12,758
Maintenance-Materials and Supplies - Equipment	34,575			34,575			34,575
Maintenance-Materials and Supplies-Services	22,329			22,329			22,329
Maintenance-Materials and Supplies-Distribution Mains	135,668			135,668			135,668
Maintenance-Materials and Supplies-Meters	6,557			6,557			6,557
Maintenance-Materials and Supplies-Hydrants	32,391			32,391			32,391
Maintenance-Outside Services-Structures	119,619			119,619			119,619
Maintenance-Outside Services-Equipment	65,136			65,136			65,136
Maintenance-Outside Services-Services	939,040			939,040			939,040
Maintenance-Outside Services-Distribution Mains	631,839			631,839			631,839
Maintenance-Outside Services-Meters	799			799			799
Maintenance-Outside Services-Hydrants	11,475			11,475			11,475
Maintenance-Equipment Rental-Structures	-			-			-
Maintenance-Equipment Rental-Services	5,723			5,723			5,723
Maintenance-Equipment Rental-Distribution Mains	-			-			-
Maintenance-Transportation Expense	19,657			19,657			19,657
Maintenance-Transportation Expense-Structures	16,512			16,512			16,512
Maintenance-Transportation Expense-Dist Equipment	41,673			41,673			41,673
Maintenance-Transportation Expense-Services	18,084			18,084			18,084
Maintenance-Transportation Expense-Distribution Mains	84,131			84,131			84,131
Maintenance-Transportation Expense-Meters	2,359			2,359			2,359
Maintenance-Transportation Expense-Hydrants	30,664			30,664			30,664
Maintenance-Mailing	2,091			2,091			2,091
Total Transmission and Distribution Expenses	6,097,959		97,431	6,195,390		-	6,195,390

THE YORK WATER COMPANY
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	Under Existing Rates			Under Proposed Rates			
	Projected Twelve Months Ending February 29, 2024 (1)	Exhibit Reference (2)	Adjustment (3)	Pro Forma Twelve Months Ending February 29, 2024 (4)	Exhibit Reference (5)	Adjustment (6)	Pro Forma Twelve Months Ending February 29, 2024 (7)
CUSTOMER ACCOUNTS EXPENSES							
Salaries and Wages-Operations	921,070	FIII-2-40	30,583	951,653			951,653
Salaries and Wages-PUC Collections	56,307	FIII-2-40	1,870	58,177			58,177
Salaries and Wages -Vacation	181,398	FIII-2-40	6,023	187,421			187,421
Operations-Materials and Supplies	40,929			40,929			40,929
Operations-Materials and Supplies-Equipment	141			141			141
Operations-Computer Exp	-			-			-
Operations-Outside Services	71,329			71,329			71,329
Operations-Outside Services-Equipment	14,543			14,543			14,543
Operations-Transportation Expense	85,704			85,704			85,704
Operations-Miscellaneous Expense	19			19			19
Operations-Registration for Industry Meetings	1,170			1,170			1,170
Operations-Communications	4,635			4,635			4,635
Operations-Trustee and Bank Fees	384,887			384,887			384,887
Operations-Uniforms	594			594			594
Operations-Mailing	353,253			353,253			353,253
Operations-Travel	322			322			322
Operations-Meals	144			144			144
Operations-Lodging	644			644			644
Operations-Registration for Educational Seminars	2,125			2,125			2,125
Total Customer Accounts Expenses	2,119,214		38,475	2,157,689		-	2,157,689

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
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	Under Existing Rates			Under Proposed Rates			
	Projected Twelve Months Ending February 29, 2024 (1)	Exhibit Reference (2)	Adjustment (3)	Pro Forma Twelve Months Ending February 29, 2024 (4)	Exhibit Reference (5)	Adjustment (6)	Pro Forma Twelve Months Ending February 29, 2024 (7)
ADMINISTRATIVE AND GENERAL EXPENSES							
Salaries and Wages-Operations	1,875,600	FIII-2-40	62,276	1,937,876			1,937,876
Salaries and Wages-Operations-Vacation	353,479	FIII-2-40	11,737	365,216			365,216
Salaries and Wages-Operations-Officers	419,122	FIII-2-40	13,916	433,038			433,038
Salaries and Wages-Maintenance-Office Structures	17,605	FIII-2-40	585	18,190			18,190
Salaries and Wages-Maintenance-Office Equipment	3,627	FIII-2-40	120	3,748			3,748
		FIII-2-41, FIII-2-					
Employee Benefits-401k Match	340,092	42, FIII-2-43	279,118	619,210			619,210
Employee Benefits-Pension Administration	229,510	FIII-2-44	5,435	234,945			234,945
Employee Benefits-401k Administration	-			-			-
Employee Benefits-Health Insurance	1,696,843			1,696,843			1,696,843
Employee Benefits-Other Employee Benefits	85,031			85,031			85,031
Contractual Services-Auditing	190,853			190,853			190,853
Contractual Services-Internal Control	-			-			-
Contractual Services-Tax	16,500			16,500			16,500
Contractual Services-Other Accounting	28,448			28,448			28,448
Contractual Services-Legal	149,692			149,692			149,692
Contractual Services-Outside Services	107,912			107,912			107,912
Insurance-Automobile	36,350			36,350			36,350
Insurance-General Liability	241,059			241,059			241,059
Insurance-General Liability-D&O	344,576			344,576			344,576
Insurance-General Liability-Excess Liability	193,783			193,783			193,783
Insurance-Workers Compensation	145,580	FIII-2-45	3,784	149,364			149,364
Insurance-Other	392,712			392,712			392,712
Rate Case Expense	238,125			238,125			238,125
Bad Debt Expense	272,542	FIII-2-46	1,235	273,777	FIII-2-55	84,234	358,011
Corporate Expense	240,534			240,534			240,534
Operations-Electric	12,820			12,820			12,820
Operations-Materials and Supplies	4,796			4,796			4,796
Operations-Computer Exp	203,763			203,763			203,763
Operations-Transportation Expense	48,749			48,749			48,749
Operations-Miscellaneous Expense	1,428			1,428			1,428
Operations-Injuries and Damages	1,342			1,342			1,342
Operations-Allocation to Wastewater	(602,065)	FIII-2-47	(11,213)	(613,279)			(613,279)

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
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	Under Existing Rates			Under Proposed Rates			
	Projected Twelve Months Ending February 29, 2024 (1)	Exhibit Reference (2)	Adjustment (3)	Pro Forma Twelve Months Ending February 29, 2024 (4)	Exhibit Reference (5)	Adjustment (6)	Pro Forma Twelve Months Ending February 29, 2024 (7)
Operations-Memberships	79,187			79,187			79,187
Operations-AWWA Research Foundation	18,483			18,483			18,483
Operations-Registration for Industry Meetings	2,600			2,600			2,600
Operations-Communications	22,564			22,564			22,564
Operations-Bank Fees	93,973			93,973			93,973
Operations-Trustee Fees	213,840			213,840			213,840
Operations-Bond and Corporate Rating Fees	83,000			83,000			83,000
Operations-Office Expense and Utilities	41,408			41,408			41,408
Operations-Directors Fees	424,293	FIII-2-48	4,816	429,110			429,110
Operations-Mailing	14,417			14,417			14,417
Operations-Subscriptions	6,927			6,927			6,927
Operations-Travel	843			843			843
Operations-Meals	6,758			6,758			6,758
Operations-Lodging	1,402			1,402			1,402
Operations-Registration for Educational Seminars	2,209			2,209			2,209
Maintenance-Materials and Supplies-Structures	3,496			3,496			3,496
Maintenance-Materials and Supplies-Equipment	1,544			1,544			1,544
Maintenance-Outside Services-Structures	44,923			44,923			44,923
Maintenance-Outside Services-Equipment	216,331			216,331			216,331
Miscellaneous Expenses-Maintenance-Equipment Rental	-			-			-
Administrative and General Expenses Capitalized	(740,833)	FIII-2-49	(14,581)	(755,413)			(755,413)
FAS 87 Pension Expense	1,556,000			1,556,000			1,556,000
Total Administrative and General Expenses	9,383,773		357,229	9,741,002		84,234	9,825,236
Amortization of Utility Plant Acquisition Adjustments	(11,746)	FIII-2-50	(7,063)	(18,809)			(18,809)
Increased Costs Resulting From Load Growth	67,025	FIII-2-51	16,887	83,912			83,912
General Price Level Adjustment	1,023,307			1,023,307			1,023,307
Total Operating Expenses	23,141,818		560,565	23,702,383		84,234	23,786,617

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE	
	To project payroll expense for union and non-union employees to reflect salaries and hourly rates effective December 31, 2022 applied to a two-year average of regular, overtime and double time hours.		
	Pro Forma Historic Test Year Payroll Expense (Refer to Exhibit No. HIII-2-4) (1)	Projected Effect of 2022 Increases (2)	Projected Future Test Year Payroll Expense (3)=(1)+(2)
60110000	35,360	3,134	38,495
60110050	97,179	8,614	105,792
60120000	92,889	8,233	101,123
60120001	-	-	-
60120002	80,109	7,101	87,210
60120003	95,063	8,426	103,489
60130000	816,102	72,337	888,439
60130050	110,424	9,788	120,212
60140000	5,526	490	6,016
60140002	80,350	7,122	87,472
60140003	102,116	9,051	111,167
60150000	876,718	77,710	954,428
60150004	254,849	22,589	277,438
60150006	94,826	8,405	103,232
60150007	-	-	-
60150050	441,245	39,111	480,356
60160000	164,611	14,591	179,201
60160002	52,167	4,624	56,791
60160003	172,792	15,316	188,108
60160004	101,851	9,028	110,879
60160005	294,942	26,143	321,085
60160006	41,097	3,643	44,740
60160007	67,470	5,980	73,450
60170000	804,365	71,297	875,662
60170001	49,173	4,359	53,531
60170050	158,413	14,041	172,455
60180000	1,637,950	145,184	1,783,134
60180050	308,691	27,362	336,053
60380000	366,017	32,443	398,460
60180002	15,375	1,363	16,737
60180003	3,168	281	3,449
70150000	278,898	24,721	303,619
70150050	41,374	3,667	45,042
70160002	824	73	897
70160003	13,803	1,223	15,026
70110000	580	51	632
70180000	-	-	-
	7,756,320	687,500	8,443,820

Refer to Exhibit Nos FIII-2-1(b) and HIII-2-4(a) for the computations supporting the Company's calculation of pro forma payroll expense.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

Calculation of Future Test Year Payroll

Account	Projected Future Test Year Com- pany Labor, Based On 2022 Rates (See Exhibit No. FIII-2-1(b)) (1)	Pro Forma Historic Test Year Com- pany Labor, Based On 2021 Rates (See Exhibit No. HIII-2-4) (2)	Projected Future Test Year Com- pany Labor Increases (3)=(1)-(2)
60110000	38,495	35,360	3,134
60110050	105,792	97,179	8,614
60120000	101,123	92,889	8,233
60120001	-	-	-
60120002	87,210	80,109	7,101
60120003	103,489	95,063	8,426
60130000	888,439	816,102	72,337
60130050	120,212	110,424	9,788
60140000	6,016	5,526	490
60140002	87,472	80,350	7,122
60140003	111,167	102,116	9,051
60150000	954,428	876,718	77,710
60150004	277,438	254,849	22,589
60150006	103,232	94,826	8,405
60150007	-	-	-
60150050	480,356	441,245	39,111
60160000	179,201	164,611	14,591
60160002	56,791	52,167	4,624
60160003	188,108	172,792	15,316
60160004	110,879	101,851	9,028
60160005	321,085	294,942	26,143
60160006	44,740	41,097	3,643
60160007	73,450	67,470	5,980
60170000	875,662	804,365	71,297
60170001	53,531	49,173	4,359
60170050	172,455	158,413	14,041
60180000	1,783,134	1,637,950	145,184
60180050	336,053	308,691	27,362
60380000	398,460	366,017	32,443
60180002	16,737	15,375	1,363
60180003	3,449	3,168	281
70150000	303,619	278,898	24,721
70150050	45,042	41,374	3,667
70160002	897	824	73
70160003	15,026	13,803	1,223
70110000	632	580	51
70180000	-	-	-
	8,443,820	7,756,320	687,500

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 DISTRIBUTION OF PRO FORMA LABOR BASED ON COMPANY LABOR FOR THE
 TWO YEARS ENDED DECEMBER 31, 2021

Account	Twelve Months Ended December 31, 2021 (1)	December 31, 2020 (2)	Two-Year Company Labor (3)=(1)+(2)	Allocation Factor (4)	Pro Forma Company Labor (5)=(3)x(4)
10520000	32,366	54,758	87,124	0.58066	50,589
10530000	742,387	751,878	1,494,265		867,657
42600000	5,460	5,581	11,041		6,411
	780,212	812,217	1,592,429		924,657
60110000	33,794	32,501	66,295		38,495
60110050	91,342	90,852	182,194		105,792
60120000	86,754	87,398	174,152		101,123
60120001	-	-	-		-
60120002	85,236	64,955	150,191		87,210
60120003	94,212	84,015	178,227		103,489
60130000	765,634	764,422	1,530,056		888,439
60130050	107,042	99,985	207,027		120,212
60140000	1,474	8,887	10,361		6,016
60140002	90,304	60,339	150,643		87,472
60140003	92,452	98,998	191,450		111,167
60150000	839,390	804,312	1,643,702		954,428
60150004	232,782	245,017	477,799		277,438
60150006	78,451	99,333	177,784		103,232
60150007	-	-	-		-
60150050	419,935	407,327	827,262		480,356
60160000	153,432	155,186	308,618		179,201
60160002	46,562	51,243	97,805		56,791
60160003	182,409	141,548	323,957		188,108
60160004	117,644	73,310	190,954		110,879
60160005	275,195	277,773	552,968		321,085
60160006	31,448	45,603	77,051		44,740
60160007	66,818	59,677	126,495		73,450
60170000	738,482	769,570	1,508,052		875,662
60170001	55,567	36,624	92,191		53,531
60170050	148,377	148,622	296,999		172,455
60180000	1,641,667	1,429,219	3,070,886		1,783,134
60180050	276,595	302,150	578,745		336,053
60380000	341,647	344,574	686,221		398,460
60180002	14,755	14,070	28,825		16,737
60180003	2,911	3,028	5,939		3,449
70150000	295,244	227,644	522,888		303,619
70150050	44,998	32,572	77,570		45,042
70160002	-	1,544	1,544		897
70160003	18,227	7,651	25,878		15,026
70110000	1,058	30	1,088		632
70180000	-	-	-		-
	7,471,838	7,069,979	14,541,817		8,443,820
	8,252,050	7,882,196	16,134,246		9,368,477
					9,368,477
					16,134,246
				Allocation Factor(divided by	9,368,477 16,134,246)
					0.58066

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To project trustee and portfolio management fees for the Company's qualified defined benefit pension plans for the twelve months ending December 31, 2022 based on average projected net asset value of the Company's pension plans for 2022. The Company sponsors two pension plans, one for union represented employees and another for general and administrative employees.	
	Plan Assets as of December 31, 2021	65,583,553
	Projected Plan Assets as of December 31, 2022 (Based on a 6.5% Annual Growth Rate)	70,335,889
	Average Projected Plan Assets for 2022 (65,583,553 + 70,335,889) / 2	67,959,721
	Annual Trustee and Portfolio Management Fees at 0.25% (67,959,721 * .0025)	169,899
	Less: Pro Forma Trustee and Portfolio Management Fees For The Twelve Months Ended December 31, 2021 (Refer To Exhibit No. HIII-2-13)	163,959
		5,940
60480001	Employee Benefits-Pension Administration	5,940

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE		
	To project health insurance expense for the twelve months ending December 31, 2022 based on the Company's expected complement of employees and actual health insurance rates as of January 1, 2022			
Number of Employees (1)	Class (2)	Provider (3)	Monthly Insurance Premium (4)	Annual Insurance Expense (5)
53	Individual	Delta Dental	33.86	21,535
56	Family	Delta Dental	87.13	58,551
46	Individual	VBA	10.60	5,851
64	Family	VBA	24.98	19,185
51	Individual	Highmark	863.25	528,309
56	Multi	Highmark	1981.96	1,331,877
17	Individual	HSA	300.00	5,100
13	Multi	HSA	600.00	7,800
123		Met Life	9.81	14,480
	Total Projected Health Insurance Expense			1,992,688
	Less: Portion of Projected Health Insurance to be Borne by Employees			396,116
	Projected Health Insurance Borne by Company			1,596,572
	Test Year Pro Forma Health Insurance Expense Net of Employee Contributions			1,434,778
				161,794
60480005	Employee Benefits-Health Insurance			161,794

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To project annual auditing fees for the twelve months ending December 31, 2022, based on the Audit Committee approved proposal for services of the Company's independent registered public accountants. Additional auditing fees associated with Registration Statements are adjusted on Exhibit Nos. HIII-2-19, HIII-2-20 and HIII-2-21.	
	Intregrated Audits of Financial Statements and Internal Controls	135,000
	Quarterly Reviews	29,600
	Limited Scope Audit of the Company's 401k Plan	9,500
	Limited Scope Audit of the G & A Pension Plar	8,500
	Tax Preparation of Federal Income Tax Return	16,000
		198,600
	Less: Auditing Fees for the Twelve Months Ended December 31, 2021	189,568
		9,032
63280000	Contractual Services-Auditing	8,582
63280002	Tax Services	450

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION			ADJUST-
				MENT INCREASE DECREASE
	To project property, boiler and machinery, miscellaneous property floater, crime, fiduciary liability, general liability, excess liability and employment practices insurance for the twelve months ending December 31, 2022 based on premiums effective January 1, 2022.			
		Projected 2022 Expense	Historic Test Year Expense	Adjustment
	Insurance	(2)	(3)	(4)
	(1)			
	Property	141,270	122,266	19,004
	Miscellaneous Property			
	Floater	4,830	4,361	469
	Crime and Fiduciary	26,711	20,211	6,500
	ERISA Bond	1,750	1,750	-
	Cyber Liability	40,836	33,574	7,262
	General Liability	229,580	209,684	19,896
	Excess Liability	138,569	118,259	20,310
	D & O Liability	281,433	231,000	50,433
	Pollution/Underground			
	Storage Tank Liability	33,150	31,620	1,530
	Employment Practices	17,200	13,500	3,700
	Flood Insurance	9,063	7,458	1,605
	Kidnap & Ransom	889	889	-
	Service Fee	70,000	70,000	-
	Highway Restoration			
	Bond	5,000	5,000	-
		1,000,281	869,572	130,709
65780000	Insurance-General Liability			19,896
65780001	Insurance-D & O Liability			50,433
65780002	Insurance-General Liability-Excess Liability			20,310
65980000	Insurance-Other			40,070

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE				
	To project workers' compensation insurance expense based on projected payroll for twelve months ending December 31, 2022 and January 1, 2022 workers compensation insurance rates and 2022 experience modification.					
	<table border="0" style="width: 100%;"> <tr> <td style="width: 33%;">Waterworks Employees (1)</td> <td style="width: 16.5%;">Outside Sales (2)</td> <td style="width: 16.5%;">Clerical Employees (3)</td> <td style="width: 34%;">Total (4)</td> </tr> </table>	Waterworks Employees (1)	Outside Sales (2)	Clerical Employees (3)	Total (4)	
Waterworks Employees (1)	Outside Sales (2)	Clerical Employees (3)	Total (4)			
Projected Payroll Twelve Months Ending December 31, 2022	4,855,365	1,164,616	3,348,496	9,368,477		
Premium Rates Per \$100	\$2.89	\$0.28	\$0.13			
Premiums Subject to Experience Modification	140,320	3,261	4,353	147,934		
Increased Employers Liability Limit @ 1.10%				1,627		
Pa Experience Modification				1.098		
Premiums Adjusted by Application of Experience Modification				164,218		
Schedule Rating @ -5.0%				(8,211)		
Safety Credit @ 5%				(7,800)		
Premiums Adjusted By Application of Schedule Rating and Safety Credit				148,207		
Premium Discount at 11.0%				(16,303)		
Total Premium				131,904		

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	Pennsylvania Compensation Rating Bureau Fee	175
	Foreign and Domestic Terrorism Surcharge	2,811
	Catastrophe (Other than terrorism)	1,874
	Pennsylvania Employer Assessment at 2.48%	3,392
	Projected Workers' Compensation Insurance Expense for the Twelve Months Ending December 31, 2022	140,155
	Less: Pro Forma Workers Compensation Insurance Expense for the Twelve Months Ended December 31, 2021 (Refer to Exhibit No. HIII-2-17)	127,778
		12,377
65880000	Insurance-Workers Compensation	12,377

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE																
	To project at existing rates uncollectible accounts for the twelve months ending December 31, 2022 based on a two-year ratio of the net of uncollectible accounts written-off less recoveries of amounts previously written-off to total operating revenues																	
	<table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;">Twelve Months Ended (1)</th> <th style="text-align: center;">Write-offs Less Recoveries (2)</th> <th style="text-align: center;">Operating Revenues (3)</th> <th style="text-align: center;">Ratio of Net Write-offs (4)</th> </tr> </thead> <tbody> <tr> <td>December 31, 2019</td> <td style="text-align: right;">258,542</td> <td style="text-align: right;">49,586,308</td> <td></td> </tr> <tr> <td>December 31, 2018</td> <td style="text-align: right;">250,884</td> <td style="text-align: right;">48,145,826</td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">509,427</td> <td style="text-align: right;">97,732,134</td> <td style="text-align: right;">0.0052</td> </tr> </tbody> </table>	Twelve Months Ended (1)	Write-offs Less Recoveries (2)	Operating Revenues (3)	Ratio of Net Write-offs (4)	December 31, 2019	258,542	49,586,308		December 31, 2018	250,884	48,145,826			509,427	97,732,134	0.0052	
Twelve Months Ended (1)	Write-offs Less Recoveries (2)	Operating Revenues (3)	Ratio of Net Write-offs (4)															
December 31, 2019	258,542	49,586,308																
December 31, 2018	250,884	48,145,826																
	509,427	97,732,134	0.0052															
	Projected uncollectible accounts based on applying the two-year ratio of net write-offs to projected operating revenues under existing rates for the twelve months ending December 31, 2022	269,660																
	51,733,559 x	0.0052																
	Less: Pro Forma Test Year Uncollectible Accounts for Twelve Months Ended December 31, 2021 (Refer to Exhibit No. HIII-2-2)	268,425																
		1,235																
67070000	Bad Debt Expense	1,235																

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To project the allocations to wastewater for the period ending December 31, 2022 based on the Company's current allocation methodology and projected expense adjustments to various accounts being allocated.	
	Projected allocation of indirect labor, indirect fringe and operating expenses to wastewater for the period ending December 31, 2022	(493,323)
	Projected allocation of payroll taxes and fringe on direct labor to wastewater for the period ending December 31, 2022	(112,121)
	Less: Allocation to wastewater for the period ended December 31, 2021	<u>(589,761)</u>
	Adjustment $[(493,323) + (112,121)] - (589,761)$	(15,683)
67580005	Allocation to Wastewater	(15,683)

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To project directors fees for the twelve months ended December 31, 2022, based on the Company's projected complement of directors, schedule of board of director and board committee meetings, and projected fee increase as of May 1, 2022. Directors who are also current employees of the Company receive no additional compensation for Board service.	
	Projected Director Fees for the Twelve Months Ended December 31, 2022	386,960
	Less: Pro Forma Director Fees for the Twelve Months Ended December 31, 2021	350,224
		36,737
67580800	Miscellaneous Expenses-Operations-Directors Fees	36,737

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE			
	To project operating expenses for additional costs resulting from an increase in load growth and the number of customers during the twelve months ending December 31, 2022 by applying an historical average ratio of customer accounting and collecting expenses (exclusive of bad debts), purchased power and chemical costs to sales of water.				
		Customer Accounting and Collecting Expense (Excluding Bad Debts) Power and Chemical Costs	Ratio of Customer Accounting and Collecting Expense, Power and Chemicals/ Sales of Water	Power and Chemical Costs Only	Ratio of Power and Chemicals Only/ Sales of Water
	Twelve Months Ended	Sales of Water			
		(1)	(2)	(3)	(4)
	December 31, 2021	51,707,856	3,583,729		1,810,127
	December 31, 2020	50,919,665	3,731,153		1,912,415
		102,627,521	7,314,882	0.071	3,722,542
					0.036
	Load Growth Adjustments				
	Exhibit No. FII-2-1			13,548	
	Exhibit No. FII-2-2			150,693	
	Exhibit No. FII-2-3			9,056	
	Exhibit No. FII-2-4			29,509	
	Exhibit No. FII-2-5			29,654	
	Exhibit No. FII-2-6			4,465	
	Exhibit No. FII-2-9			-	
	Exhibit No. FII-2-10			-	
	Total Load Growth Adjustments			236,925	-
	Additional Cost Resulting From a Net Increase in the Number of Customers During the Twelve Months Ending December 31, 2022				
	236,925 x	0.071		16,887	
	- x	0.036		-	
	Increased Costs Resulting From Load Growth				16,887

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To project the effect of inflation during the twelve months ending December 31, 2022 on operating expenses not specifically adjusted to historic or future test year levels.	
	Total Operating Expenses for Twelve Months Ended December 31, 2021	20,045,215
	Less: Amounts Specifically Adjusted In This Rate Filing	
	Rate Case Expense	103,954
	Bad Debt Expense	377,685
	Chemicals-Water Treatment	656,804
	Company Labor	7,112,311
	Administrative and General Expenses	
	Transferred	(728,268)
	Legal Fees	104,478
	Directors Fees	348,540
	Power Purchased	1,144,716
	Natural Gas	64,585
	Lead Service Line Amortization	67,174
	Service Life Study	4,928
	Annual Employee Picnic	5,662
	Bill Payment Fees	289,195
	Accounting Fees	189,568
	Trustee and Portfolio Management Fees	268,328
	DRIP/LTIP/ESPP/LTIP	4,220
	Corporate Credit Rating	80,667
	Health Insurance Expense	1,233,386
	Workers Compensation Insurance	112,493
	Gasoline	190,900
	Postretirement Death Benefits	(9,002)
	Diesel Fuel	21,428
	Letter of Credit Fees	172,965
	Low Income Assistance Program	20,000
	FAS 87 Pension Expense	2,300,000
	Allocation to Wastewater	(589,761)
	Other Insurances	869,572
	Total Operating Expenses for Twelve Months Ended December 31, 2021 Not Specifically Adjusted To Reflect The Effects Of Inflation	5,628,687
	Estimated Effect of Inflation Based on the Annual Percent Change in the CPI-U Index Between February 2021 and February 2022 (All items less food and energy) of 6.4%	360,236
	General Price Level Adjustment	360,236

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE	
	Pro forma payroll expense for union and non-union employees to reflect salaries and hourly rates effective December 31, 2022, applied to a two-year average of regular, overtime and double time hours.		
	Projected Future Test Year Payroll Expense (Refer to Exhibit No. FIII-2-1) (1)	Pro Forma Effect of 2022 Increases (2)	Pro Forma Future Test Year Payroll Expense (3)=(1)+(2)
60110000	38,495	1,376	39,871
60110050	105,792	3,781	109,574
60120000	101,123	3,614	104,737
60120002	87,210	3,117	90,327
60120003	103,489	3,699	107,188
60130000	888,439	31,756	920,195
60130050	120,212	4,297	124,509
60140000	6,016	215	6,231
60140002	87,472	3,127	90,599
60140003	111,167	3,973	115,140
60150000	954,428	34,114	988,543
60150004	277,438	9,917	287,354
60150006	103,232	3,690	106,922
60150050	480,356	17,170	497,526
60160000	179,201	6,405	185,607
60160002	56,791	2,030	58,821
60160003	188,108	6,724	194,832
60160004	110,879	3,963	114,842
60160005	321,085	11,477	332,562
60160006	44,740	1,599	46,339
60160007	73,450	2,625	76,076
60170000	875,662	31,299	906,961
60170001	53,531	1,913	55,445
60170050	172,455	6,164	178,619
60180000	1,783,134	63,735	1,846,869
60180050	336,053	12,012	348,064
60380000	398,460	14,242	412,702
60180002	16,737	598	17,336
60180003	3,449	123	3,572
70150000	303,619	10,852	314,471
70150050	45,042	1,610	46,652
70160002	897	32	929
70160003	15,026	537	15,563
70110000	632	23	654
70180000	-	-	-
	8,443,820	301,810	8,745,630

Refer to Exhibit Nos FIII-2-1(b) and HIII-2-4(c)
for the computations supporting the Company's
calculation of pro forma payroll expense.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

Calculation of Future Test Year Payroll

Account	Pro Forma Future Test Year Com- pany Labor, Based On 2022 Rates (See Exhibit No. FIII-2-15(b)) (1)	Projected Future Test Year Com- pany Labor Based On 2022 Rates (See Exhibit No. FIII-2-1) (2)	Pro Forma Future Test Year Wage Increases (3)=(1)-(2)
60110000	39,871	38,495	1,376
60110050	109,574	105,792	3,781
60120000	104,737	101,123	3,614
60120001	-	-	-
60120002	90,327	87,210	3,117
60120003	107,188	103,489	3,699
60130000	920,195	888,439	31,756
60130050	124,509	120,212	4,297
60140000	6,231	6,016	215
60140002	90,599	87,472	3,127
60140003	115,140	111,167	3,973
60150000	988,543	954,428	34,114
60150004	287,354	277,438	9,917
60150006	106,922	103,232	3,690
60150007	-	-	-
60150050	497,526	480,356	17,170
60160000	185,607	179,201	6,405
60160002	58,821	56,791	2,030
60160003	194,832	188,108	6,724
60160004	114,842	110,879	3,963
60160005	332,562	321,085	11,477
60160006	46,339	44,740	1,599
60160007	76,076	73,450	2,625
60170000	906,961	875,662	31,299
60170001	55,445	53,531	1,913
60170050	178,619	172,455	6,164
60180000	1,846,869	1,783,134	63,735
60180050	348,064	336,053	12,012
60380000	412,702	398,460	14,242
60180002	17,336	16,737	598
60180003	3,572	3,449	123
70150000	314,471	303,619	10,852
70150050	46,652	45,042	1,610
70160002	929	897	32
70160003	15,563	15,026	537
70110000	654	632	23
70180000	-	-	-
	8,745,630	8,443,820	301,810

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DISTRIBUTION OF PRO FORMA LABOR BASED ON COMPANY LABOR FOR THE
TWO YEARS ENDED DECEMBER 31, 2021

Account	Twelve Months Ended December 31, 2021 (1)	December 31, 2020 (2)	Two-Year Company Labor (3)=(1)+(2)	Allocation Factor (4)	Pro Forma Company Labor (5)=(3)x(4)
10520000	32,366	54,758	87,124	0.60141	52,397
10530000	742,387	751,878	1,494,265		898,669
42600000	5,460	5,581	11,041		6,640
	780,212	812,217	1,592,429		957,707
60110000	33,794	32,501	66,295		39,871
60110050	91,342	90,852	182,194		109,574
60120000	86,754	87,398	174,152		104,737
60120001	-	-	-		-
60120002	85,236	64,955	150,191		90,327
60120003	94,212	84,015	178,227		107,188
60130000	765,634	764,422	1,530,056		920,195
60130050	107,042	99,985	207,027		124,509
60140000	1,474	8,887	10,361		6,231
60140002	90,304	60,339	150,643		90,599
60140003	92,452	98,998	191,450		115,140
60150000	839,390	804,312	1,643,702		988,543
60150004	232,782	245,017	477,799		287,354
60150006	78,451	99,333	177,784		106,922
60150007	-	-	-		-
60150050	419,935	407,327	827,262		497,526
60160000	153,432	155,186	308,618		185,607
60160002	46,562	51,243	97,805		58,821
60160003	182,409	141,548	323,957		194,832
60160004	117,644	73,310	190,954		114,842
60160005	275,195	277,773	552,968		332,562
60160006	31,448	45,603	77,051		46,339
60160007	66,818	59,677	126,495		76,076
60170000	738,482	769,570	1,508,052		906,961
60170001	55,567	36,624	92,191		55,445
60170050	148,377	148,622	296,999		178,619
60180000	1,641,667	1,429,219	3,070,886		1,846,869
60180050	276,595	302,150	578,745		348,064
60380000	341,647	344,574	686,221		412,702
60180002	14,755	14,070	28,825		17,336
60180003	2,911	3,028	5,939		3,572
70150000	295,244	227,644	522,888		314,471
70150050	44,998	32,572	77,570		46,652
70160002	-	1,544	1,544		929
70160003	18,227	7,651	25,878		15,563
70110000	1,058	30	1,088		654
70180000	-	-	-		-
	7,471,838	7,069,979	14,541,817		8,745,630
	8,252,050	7,882,196	16,134,246		9,703,337
Pro Forma Company Labor					9,703,337
Two-Year Company Labor					16,134,246
Allocation Factor(divided by			9,703,337 16,134,246)		0.60141

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To adjust trustee and portfolio management fees for the Company's qualified defined benefit pension plans for the twelve months ending December 31, 2022 based on projected net asset value of the Company's pension plans as of December 31, 2022. The Company sponsors two pension plans, one for union represented employees and another for general and administrative employees.	
	Projected Plan Assets as of December 31, 2022 (Based on a 6.5% Annual Growth Rate)	70,335,889
	Annual Trustee and Portfolio Management Fees at 0.25% (70,335,889 * .0025)	175,840
	Less: Projected Trustee and Portfolio Management Fees For The Twelve Months Ending December 31, 2022 (Refer To Exhibit No. FIII-2-2)	169,899
		5,940
60480001	Employee Benefits-Pension Administration	5,940

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION				ADJUST- MENT INCREASE DECREASE
	To adjust workers' compensation insurance expense based on pro forma payroll for twelve months ending December 31, 2022 and January 1, 2022 workers compensation insurance rates and 2022 experience modification.				
	Waterworks Employees (1)	Outside Sales (2)	Clerical Employees (3)	Total (4)	
Pro Forma Payroll Twelve Months Ending December 31, 2022	4,949,871	1,225,298	3,528,168	9,703,337	
Premium Rates Per \$100	\$2.89	\$0.28	\$0.13		
Premiums Subject to Experience Modification	143,051	3,431	4,587	151,069	
Increased Employer's Liability Limit @ 1.1%				1,662	
Pa Experience Modification				1,098	
Premiums Adjusted by Application of Experience Modification				167,698	
Schedule Rating @ -5.0%				(8,385)	
Safety Credit @ 5%				(7,966)	
Premiums Adjusted By Application of Schedule Rating and Safety Credit				151,348	
Premium Discount at 11.0%				(16,648)	

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE												
	To adjust workers' compensation insurance expense based on pro forma payroll for twelve months ending December 31, 2022 and January 1, 2022 workers compensation insurance rates and 2022 experience modification.													
	<table border="0"> <tr> <td style="padding-right: 10px;">Waterworks</td> <td style="padding-right: 10px;">Outside</td> <td style="padding-right: 10px;">Clerical</td> <td></td> </tr> <tr> <td style="padding-right: 10px;">Employees</td> <td style="padding-right: 10px;">Sales</td> <td style="padding-right: 10px;">Employees</td> <td style="padding-right: 10px;">Total</td> </tr> <tr> <td style="padding-right: 10px;">(1)</td> <td style="padding-right: 10px;">(2)</td> <td style="padding-right: 10px;">(3)</td> <td style="padding-right: 10px;">(4)</td> </tr> </table>	Waterworks	Outside	Clerical		Employees	Sales	Employees	Total	(1)	(2)	(3)	(4)	
Waterworks	Outside	Clerical												
Employees	Sales	Employees	Total											
(1)	(2)	(3)	(4)											
	Total Premium	134,699												
	Pennsylvania Compensation Rating Bureau Fee	175												
	Foreign and Domestic Terrorism Surcharge	2,911												
	Catastrophe (Other than Terrorism)	1,941												
	Pennsylvania Employer Assessment at 2.48%	3,465												
	Pro Forma Workers' Compensation Insurance Expense for the Twelve Months Ending December 31, 2022	143,191												
	Less: Projected Workers Compensation Insurance Expense for the Twelve Months Ending December 31, 2022 (Refer to Exhibit No. FIII-2-6)	140,155												
		3,036												
65880000	Insurance-Workers Compensation	3,036												

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE																
	To annualize at existing rates uncollectible accounts for the twelve months ending December 31, 2022 based on a two-year ratio of the net of uncollectible accounts written-off less recoveries of amounts previously written-off to total operating revenues																	
	<table border="0" style="width: 100%;"> <tr> <td style="text-align: center;">Twelve Months Ended (1)</td> <td style="text-align: center;">Write-offs Less Recoveries (2)</td> <td style="text-align: center;">Operating Revenues (3)</td> <td style="text-align: center;">Ratio of Net Write-offs (4)</td> </tr> <tr> <td style="text-align: center;">December 31, 2019</td> <td style="text-align: center;">258,542</td> <td style="text-align: center;">49,586,308</td> <td></td> </tr> <tr> <td style="text-align: center;">December 31, 2018</td> <td style="text-align: center;">250,884</td> <td style="text-align: center;">48,145,826</td> <td></td> </tr> <tr> <td></td> <td style="text-align: center;">509,427</td> <td style="text-align: center;">97,732,134</td> <td style="text-align: center;">0.0052</td> </tr> </table>	Twelve Months Ended (1)	Write-offs Less Recoveries (2)	Operating Revenues (3)	Ratio of Net Write-offs (4)	December 31, 2019	258,542	49,586,308		December 31, 2018	250,884	48,145,826			509,427	97,732,134	0.0052	
Twelve Months Ended (1)	Write-offs Less Recoveries (2)	Operating Revenues (3)	Ratio of Net Write-offs (4)															
December 31, 2019	258,542	49,586,308																
December 31, 2018	250,884	48,145,826																
	509,427	97,732,134	0.0052															
	Pro forma uncollectible accounts based on applying the two-year ratio of net write-offs to pro forma operating revenues under existing rates for the twelve months ending December 31, 2022	270,895																
	<table border="0" style="width: 100%;"> <tr> <td style="text-align: center;">51,970,485</td> <td style="text-align: center;">x</td> <td style="text-align: center;">0.0052</td> <td></td> </tr> </table>	51,970,485	x	0.0052														
51,970,485	x	0.0052																
	Less: Projected Test Year Uncollectible Accounts for Twelve Months Ending December 31, 2022 (Refer to Exhibit No. FIII-2-7)	269,660																
		1,235																
67070000	Bad Debt Expense	1,235																

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To annualize the allocations to wastewater for the twelve months ending December 31, 2022, based on the Company's current allocation methodology and pro forma expense adjustments to various accounts being allocated.	
	Pro Forma Allocation of Indirect Labor, Indirect Fringe and Operating Expenses to Wastewater for the Twelve Months Ending December 31, 2022	(502,945)
	Pro Forma Allocation of Payroll Taxes and Fringe Benefits on Direct Labor to Wastewater for the Twelve Months Ending December 31, 2022	(116,129)
	Less: Projected Allocation to Wastewater for the Twelve Months Ending December 31, 2022 (Exhibit No. FIII-2-8)	<u>(605,444)</u>
	Adjustment $[(502,945) + (116,129)] - (605,444)$	(13,629)
67580005	Allocation to Wastewater	(13,629)

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To annualize expenses for directors fees for the twelve months ending December 31, 2022, based on the Company's projected complement of directors, schedule of board of director and board committee meetings, and projected fee projected fee increase as of May 1, 2022. Directors who are also current employees of the Company receive no additional compensation for Board service.	
	Pro Forma Director Fees for the Twelve Months Ending December 31, 2022	395,970
	Less: Projected Director Fees for the Twelve Months Ending December 31, 2022	386,960
		9,010
67580800	Miscellaneous Expenses-Operations-Directors Fees	9,010

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT	
		INCREASE	DECREASE
	To project payroll expense for union and non-union employees to reflect salaries and hourly rates effective February 29, 2024 applied to a two-year average of regular, overtime and double time hours.		
	Pro Forma Future Test Year Payroll Expense (Refer to Exhibit No. FIII-2-15) (1)	Effect of 2023 Increases (2)	Projected Fully Projected Future Test Year Payroll Expense (3)=(1)+(2)
60110000	39,871	620	40,491
60110050	109,574	1,705	111,278
60120000	104,737	1,629	106,367
60120002	90,327	1,405	91,732
60120003	107,188	1,667	108,855
60130000	920,195	14,315	934,510
60130050	124,509	1,937	126,446
60140000	6,231	97	6,328
60140002	90,599	1,409	92,008
60140003	115,140	1,791	116,932
60150000	988,543	15,378	1,003,921
60150004	287,354	4,470	291,824
60150006	106,922	1,663	108,585
60150050	497,526	7,740	505,265
60160000	185,607	2,887	188,494
60160002	58,821	915	59,736
60160003	194,832	3,031	197,863
60160004	114,842	1,787	116,629
60160005	332,562	5,173	337,735
60160006	46,339	721	47,060
60160007	76,076	1,183	77,259
60170000	906,961	14,109	921,070
60170001	55,445	863	56,307
60170050	178,619	2,779	181,398
60180000	1,846,869	28,731	1,875,600
60180050	348,064	5,415	353,479
60380000	412,702	6,420	419,122
60180002	17,336	270	17,605
60180003	3,572	56	3,627
70150000	314,471	4,892	319,363
70150050	46,652	726	47,377
70160002	929	14	943
70160003	15,563	242	15,805
70110000	654	10	665
70180000	-	-	-
	8,745,630	136,051	8,881,681

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

Calculation of Fully Projected Future Test Year Payroll

Account	Projected Fully Projected Pro Forma Future Test Year Com- pany Labor, Based On 2023 Rates (See Exhibit No. FIII-2-25(b)) (1)	Future Test Year Com- pany Labor, Based On 2022 Rates (See Exhibit No. FIII-2-15) (2)	Projected Fully Projected Future Test Year Wage Increases (3)=(1)-(2)
60110000	40,491	39,871	620
60110050	111,278	109,574	1,705
60120000	106,367	104,737	1,629
60120002	91,732	90,327	1,405
60120003	108,855	107,188	1,667
60130000	934,510	920,195	14,315
60130050	126,446	124,509	1,937
60140000	6,328	6,231	97
60140002	92,008	90,599	1,409
60140003	116,932	115,140	1,791
60150000	1,003,921	988,543	15,378
60150004	291,824	287,354	4,470
60150006	108,585	106,922	1,663
60150050	505,265	497,526	7,740
60160000	188,494	185,607	2,887
60160002	59,736	58,821	915
60160003	197,863	194,832	3,031
60160004	116,629	114,842	1,787
60160005	337,735	332,562	5,173
60160006	47,060	46,339	721
60160007	77,259	76,076	1,183
60170000	921,070	906,961	14,109
60170001	56,307	55,445	863
60170050	181,398	178,619	2,779
60180000	1,875,600	1,846,869	28,731
60180050	353,479	348,064	5,415
60380000	419,122	412,702	6,420
60180002	17,605	17,336	270
60180003	3,627	3,572	56
70150000	319,363	314,471	4,892
70150050	47,377	46,652	726
70160002	943	929	14
70160003	15,805	15,563	242
70110000	665	654	10
70180000	-	-	-
	8,881,681	8,745,630	136,051

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DISTRIBUTION OF PRO FORMA LABOR BASED ON COMPANY LABOR FOR THE
TWO YEARS ENDED DECEMBER 31, 2021

Account	Twelve Months Ended		Two-Year Company Labor (3)=(1)+(2)	Allocation Factor (4)	Pro Forma Fully Projected Company Labor (5)=(3)x(4)
	December 31, 2021 (1)	December 31, 2020 (2)			
10520000	32,366	54,758	87,124	0.61077	53,212
10530000	742,387	751,878	1,494,265		912,650
42600000	5,460	5,581	11,041		6,744
	780,212	812,217	1,592,429		972,606
60110000	33,794	32,501	66,295		40,491
60110050	91,342	90,852	182,194		111,278
60120000	86,754	87,398	174,152		106,367
60120001	-	-	-		-
60120002	85,236	64,955	150,191		91,732
60120003	94,212	84,015	178,227		108,855
60130000	765,634	764,422	1,530,056		934,510
60130050	107,042	99,985	207,027		126,446
60140000	1,474	8,887	10,361		6,328
60140002	90,304	60,339	150,643		92,008
60140003	92,452	98,998	191,450		116,932
60150000	839,390	804,312	1,643,702		1,003,921
60150004	232,782	245,017	477,799		291,824
60150006	78,451	99,333	177,784		108,585
60150007	-	-	-		-
60150050	419,935	407,327	827,262		505,265
60160000	153,432	155,186	308,618		188,494
60160002	46,562	51,243	97,805		59,736
60160003	182,409	141,548	323,957		197,863
60160004	117,644	73,310	190,954		116,629
60160005	275,195	277,773	552,968		337,735
60160006	31,448	45,603	77,051		47,060
60160007	66,818	59,677	126,495		77,259
60170000	738,482	769,570	1,508,052		921,070
60170001	55,567	36,624	92,191		56,307
60170050	148,377	148,622	296,999		181,398
60180000	1,641,667	1,429,219	3,070,886		1,875,600
60180050	276,595	302,150	578,745		353,479
60380000	341,647	344,574	686,221		419,122
60180002	14,755	14,070	28,825		17,605
60180003	2,911	3,028	5,939		3,627
70150000	295,244	227,644	522,888		319,363
70150050	44,998	32,572	77,570		47,377
70160002	-	1,544	1,544		943
70160003	18,227	7,651	25,878		15,805
70110000	1,058	30	1,088		665
70180000	-	-	-		-
	7,471,838	7,069,979	14,541,817		8,881,681
	8,252,050	7,882,196	16,134,246		9,854,287
	Pro Forma Company Labor				9,854,287
	Two-Year Company Labor				16,134,246
	Allocation Factor(9,854,287		
	divided by		16,134,246)		0.61077

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To project trustee and portfolio management fees for the Company's qualified defined benefit pension plans for the twelve months ending February 29, 2024 based on average projected net asset value of the Company's pension plans at February 29, 2024. The Company sponsors two plans, one for union represented employees and another for general and administrative employees.	
	Plan Assets as of December 31, 2022	70,335,889
	Projected Plan Assets as of February 28, 2023	71,181,996
	Projected Plan Assets as of February 29, 2024 (Based on a 6.5% Annual Growth Rate)	75,530,051
	Average Projected Plan Assets for twelve months ending February 29, 2024 $(71,181,996 + 75,530,051) / 2$	73,356,023
	Annual Trustee and Portfolio Management Fees at 0.25% $(73,356,023 * .0025)$	183,390
	Less: Pro Forma Trustee and Portfolio Management Fees For The Twelve Months Ending December 31, 2022 (Refer To Exhibit No. FIII-2-16)	175,840
		7,550
60480001	Employee Benefits-Pension Administration	7,550

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE		
	To project health insurance expense for the twelve months ending February 29, 2024 based on actual health insurance rates as of January 1, 2022 plus 9.4%.			
Number of Employees (1)	Class (2)	Provider (3)	Monthly Insurance Premium (4)	Annual Insurance Expense (5)
53	Individual	Delta Dental	33.86	21,535
56	Family	Delta Dental	87.13	58,551
46	Individual	VBA	10.60	5,851
64	Family	VBA	24.98	19,185
51	Individual	Highmark	924.11	565,555
56	Multi	Highmark	2121.69	1,425,774
17	Individual	HSA	300.00	5,100
13	Multi	HSA	600.00	7,800
123		Met Life	9.81	14,480
	Total Projected Health Insurance Expense			2,123,831
	Less: Portion of Projected Health Insurance to be Borne by Employees			428,123
	Projected Health Insurance Borne by Company			1,695,708
	Less: Projected 2022 Health Insurance Expense Net of Employee Contributions			1,596,572
				99,136
60480005	Employee Benefits-Health Insurance			99,136

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To project auditing fees for the twelve months ending February 29, 2024, based on the increase of 3.0% and a 1.0% increase for benefit audits.	
	Intregrated Audits of Financial Statements and Internal Controls	139,050
	Quarterly Reviews	30,500
	Limited Scope Audit of the Company's 401k Plan	9,600
	Limited Scope Audit of the G & A Pension Plan	8,600
	Tax Preparation of Federal Income Tax Return	16,500
		204,250
	Less: Auditing Fees for the Twelve Months Ending December 31, 2022	198,600
		5,650
63280000	Contractual Services-Auditing	5,150
63280002	Tax Services	500

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION			ADJUST- MENT INCREASE DECREASE
	To project property, boiler and machinery, miscellaneous property floater, crime, fiduciary liability, general liability, excess liability and employment practices insurance for the twelve months ending February 29, 2024 based on premiums effective January 1, 2022 with market increases and anticipated increases in coverage.			
		Projected 2024 Expense	Projected Test Year Expense	Adjustment
	Insurance	(2)	(3)	(4)
	(1)			
	Property	155,397	141,270	14,127
	Miscellaneous Property			
	Floater	5,313	4,830	483
	Crime and Fiduciary	34,724	26,711	8,013
	ERISA Bond	2,000	1,750	250
	Cyber Liability	49,003	40,836	8,167
	General Liability	241,059	229,580	11,479
	Excess Liability	193,783	138,569	55,214
	D & O Liability	344,576	281,433	63,143
	Pollution/Underground			
	Storage Tank Liability	33,481	33,150	332
	Employment Practices	20,640	17,200	3,440
	Flood Insurance	11,238	9,063	2,175
	Kidnap & Ransom	916	889	27
	Service Fee	75,000	70,000	5,000
	Highway Restoration			
	Bond	5,000	5,000	-
		1,172,131	1,000,281	171,850
65780000	Insurance-General Liability			11,479
65780001	Insurance-D & O Liability			63,143
65780002	Insurance-General Liability-Excess Liability			55,214
65980000	Insurance-Other			42,014

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE				
	To project workers' compensation insurance expense based on projected payroll for twelve months ending February 29, 2024 and January 1, 2022 workers compensation insurance rates and 2022 experience modification.					
	<table border="0"> <tr> <td style="text-align: center;">Waterworks Employees (1)</td> <td style="text-align: center;">Outside Sales (2)</td> <td style="text-align: center;">Clerical Employees (3)</td> <td style="text-align: center;">Total (4)</td> </tr> </table>	Waterworks Employees (1)	Outside Sales (2)	Clerical Employees (3)	Total (4)	
Waterworks Employees (1)	Outside Sales (2)	Clerical Employees (3)	Total (4)			
Projected Payroll Twelve Months Ending February 29, 2024	5,033,456	1,242,969	3,577,862	9,854,287		
Premium Rates Per \$100	\$2.89	\$0.28	\$0.13			
Premiums Subject to Experience Modification	145,467	3,480	4,651	153,598		
Increased Employer's Liability Limit @ 1.10%				1,690		
Pa Experience Modification				1,098		
Premiums Adjusted by Application of Experience Modification				170,506		
Schedule Rating @ -5.0%				(8,525)		
Safety Credit @ 5%				(8,099)		
Premiums Adjusted By Application of Schedule Rating and Safety Credit				153,882		
Premium Discount at 11.0%				(16,927)		

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE				
	To project workers' compensation insurance expense based on projected payroll for twelve months ending February 29, 2024 and January 1, 2022 workers compensation insurance rates and 2022 experience modification.					
	<table border="0"> <tr> <td style="text-align: center;">Waterworks Employees (1)</td> <td style="text-align: center;">Outside Sales (2)</td> <td style="text-align: center;">Clerical Employees (3)</td> <td style="text-align: center;">Total (4)</td> </tr> </table>	Waterworks Employees (1)	Outside Sales (2)	Clerical Employees (3)	Total (4)	
Waterworks Employees (1)	Outside Sales (2)	Clerical Employees (3)	Total (4)			
	Total Premium	136,955				
	Pennsylvania Compensation Rating Bureau Fee	175				
	Foreign and Domestic Terrorism Surcharge	2,956				
	Catastrophe (Other than Terrorism)	1,971				
	Pennsylvania Employer Assessment at 2.48%	3,523				
	Projected Workers' Compensation Insurance Expense for the Twelve Months Ending February 29, 2024	145,580				
	Less: Pro Forma Workers Compensation Insurance Expense for the Twelve Months Ending December 31, 2022 (Refer to Exhibit No. FIII-2-17)	143,191				
		2,389				
65880000	Insurance-Workers Compensation	2,389				

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE																
	To project at existing rates uncollectible accounts for the twelve months ending February 29, 2024 based on a two-year ratio of the net of uncollectible accounts written-off less recoveries of amounts previously written-off to total operating revenues																	
	<table border="0" style="width: 100%;"> <tr> <td style="width: 30%; text-align: center;">Twelve Months Ended (1)</td> <td style="width: 20%; text-align: center;">Write-offs Less Recoveries (2)</td> <td style="width: 20%; text-align: center;">Operating Revenues (3)</td> <td style="width: 30%; text-align: center;">Ratio of Net Write-offs (4)</td> </tr> <tr> <td style="text-align: center;">December 31, 2019</td> <td style="text-align: right;">258,542</td> <td style="text-align: right;">49,586,308</td> <td></td> </tr> <tr> <td style="text-align: center;">December 31, 2018</td> <td style="text-align: right;">250,884</td> <td style="text-align: right;">48,145,826</td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">509,427</td> <td style="text-align: right;">97,732,134</td> <td style="text-align: right;">0.0052</td> </tr> </table>	Twelve Months Ended (1)	Write-offs Less Recoveries (2)	Operating Revenues (3)	Ratio of Net Write-offs (4)	December 31, 2019	258,542	49,586,308		December 31, 2018	250,884	48,145,826			509,427	97,732,134	0.0052	
Twelve Months Ended (1)	Write-offs Less Recoveries (2)	Operating Revenues (3)	Ratio of Net Write-offs (4)															
December 31, 2019	258,542	49,586,308																
December 31, 2018	250,884	48,145,826																
	509,427	97,732,134	0.0052															
	Projected uncollectible accounts based on applying the two-year ratio of net write-offs to projected operating revenues under existing rates for the twelve months ending February 29, 2024	272,542																
	<table border="0" style="width: 100%;"> <tr> <td style="width: 30%; text-align: center;">52,286,385</td> <td style="width: 20%; text-align: center;">x</td> <td style="width: 20%; text-align: center;">0.0052</td> <td style="width: 30%;"></td> </tr> </table>	52,286,385	x	0.0052														
52,286,385	x	0.0052																
	Less: Pro Forma Future Test Year Uncollectible Accounts for Twelve Months Ending December 31, 2022 (Refer to Exhibit No. FIII-2-18)	270,895																
		1,647																
67070000	Bad Debt Expense	1,647																

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To project the allocations to wastewater for the twelve months ending February 29, 2024 based on the Company's current allocation methodology and projected expense adjustments to various accounts being allocated.	
	Projected allocation of Indirect labor, Indirect fringe and operating expenses to wastewater for the period ending February 29, 2024	(484,130)
	Projected allocation of payroll taxes and fringe benefits on direct labor to wastewater for the period ending February 29, 2024	(117,935)
	Pro Forma allocation to wastewater for the period ending December 31, 2022. (Exhibit No. FIII-2-19)	<u>(619,073)</u>
	Adjustment $[(484,130) + (117,935)] - (619,073)$	17,008
67580005	Allocation to Wastewater	17,008

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To project directors fees for the twelve months ending February 29, 2024, based on the Company's projected complement of directors, schedule of board of director and board committee meetings, and projected fee increase as of May 1, 2023. Directors who are also current employees of the Company receive no additional compensation for Board service.	
	Projected Director Fees for the Twelve Months Ending February 29, 2024	422,833
	Less: Pro Forma Director Fees for the Twelve Months Ending December 31, 2022	395,970
		26,863
67580800	Miscellaneous Expenses-Operations-Directors Fees	26,863

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT				ADJUST- MENT INCREASE DECREASE
<p>To project pension expense included in the cost of service for the Company's two defined benefit pension plans (one plan for union-represented employees and one plan for general and administrative employees) to reflect the cash contribution to the pension trusts. The Company has reflected in its cost of service for rate-making purposes the cash contributions to its two defined benefit pension plans since the pension plans were established in 1959. The Commission in its orders at Docket No. R-00027975, dated June 26, 2003, Docket No. R-00049165, dated November 9, 2004, Docket No. R-00061322, dated September 15, 2006, Docket No. R-2008-2023067, dated October 9, 2008, Docket No. R-2010-2157140, dated November 4, 2010, Docket No. R-2012-2336379 dated February 28, 2014, and Docket No. R-2018-3000019, dated March 1, 2019 approved cash contributions plus administrative costs as the basis for the Company's ratemaking claim for pension expense.</p>				
	General and Administrative Employees Pension Plan	Union Represented Employees Pension Plan		Total
Service Cost as of January 1, 2021	771,920	313,584		1,085,504
Amortization of Net Loss as of January 1, 2021	389,249	93,798		483,047
Amortization of Prior Service Cost as of January 1, 2021	(12,379)	(375)		(12,754)
Total to be Contributed (Rounded)				1,556,000
Less: Actual Contributions During the Twelve Months Ended December 31, 2021	1,800,000	500,000		2,300,000
Contributions to be Made				(744,000)
67580003 Miscellaneous Expense-Pension Expense				(744,000)

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To project the effect of inflation during the period ending February 29, 2024 on operating expenses not specifically adjusted to fully projected future test year levels.	
	Total Operating Expenses for Twelve Months Ending December 31, 2022	22,398,210
	Less: Amounts Specifically Adjusted In This Rate Filing	
	Rate Case Expense	238,125
	Bad Debt Expense	269,660
	Company Labor	8,078,605
	Administrative and General Expenses	
	Transferred	(769,359)
	Directors Fees	386,960
	Lead Service Line Amortization	283,064
	Service Life Study	4,928
	Accounting Fees	198,600
	Trustee and Portfolio Management Fees	169,899
	DRIP/LTIP/ESPP/LTIIP	12,166
	Workers Compensation Insurance	140,155
	Letter of Credit Fees	185,320
	Low Income Assistance Program	40,000
	FAS 87 Pension Expense	2,300,000
	Operations-Allocation to Wastewater	(605,444)
	Employee Benefits-Health Insurance	1,596,572
	Other Insurances	1,000,281
	Amortization of Utility Plant Acquisition Adjustments	(11,746)
	Remaining Operating Expenses For Twelve Months Ending December 31, 2022 Not Specifically Adjusted To Reflect The Effects Of Inflation	8,880,421
	Estimated Effect of Inflation Based on the Annual Percent Change in the CPI-U Index Between February 2021 and February 2022 (All items less food and energy) of 6.4%	663,071
	General Price Level Adjustment	663,071

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT	
		INCREASE	DECREASE
	Pro forma payroll expense for union and non-union employees to reflect salaries and hourly rates effective February 29, 2024, applied to a two-year average of regular, overtime and double time hours.		
	Projected Fully Proj. Future Test Year Payroll Expense (Refer to Exhibit No. FIII-2-25) (1)	Effect of 2023 Increases (2)	Pro Forma Fully Projected Future Test Year Payroll Expense (3)=(1)+(2)
60110000	40,491	1,344	41,835
60110050	111,278	3,695	114,973
60120000	106,367	3,532	109,898
60120001	-	-	-
60120002	91,732	3,046	94,778
60120003	108,855	3,614	112,470
60130000	934,510	31,029	965,539
60130050	126,446	4,198	130,644
60140000	6,328	210	6,538
60140002	92,008	3,055	95,063
60140003	116,932	3,883	120,814
60150000	1,003,921	33,334	1,037,255
60150004	291,824	9,690	301,514
60150006	108,585	3,605	112,190
60150007	-	-	-
60150050	505,265	16,777	522,042
60160000	188,494	6,259	194,753
60160002	59,736	1,983	61,720
60160003	197,863	6,570	204,432
60160004	116,629	3,872	120,501
60160005	337,735	11,214	348,949
60160006	47,060	1,563	48,623
60160007	77,259	2,565	79,824
60170000	921,070	30,583	951,653
60170001	56,307	1,870	58,177
60170050	181,398	6,023	187,421
60180000	1,875,600	62,276	1,937,876
60180050	353,479	11,737	365,216
60380000	419,122	13,916	433,038
60180002	17,605	585	18,190
60180003	3,627	120	3,748
70150000	319,363	10,604	329,967
70150050	47,377	1,573	48,950
70160002	943	31	974
70160003	15,805	525	16,330
70110000	665	22	687
70180000	-	-	-
	8,881,681	294,902	9,176,583

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

Calculation of Fully Projected Future Test Year Payroll

Account	Pro Forma Fully Projected Future Test Year Com- pany Labor, Based On 2023 Rates (See Exhibit No. FIII-2-40(b)) (1)	Projected Fully Projected Future Test Year Com- pany Labor, Based On 2023 Rates (See Exhibit No. FIII-2-25) (2)	Annualized Fully Projected Future Test Year Wage Increases (3)=(1)-(2)
60110000	41,835	40,491	1,344
60110050	114,973	111,278	3,695
60120000	109,898	106,367	3,532
60120001	-	-	-
60120002	94,778	91,732	3,046
60120003	112,470	108,855	3,614
60130000	965,539	934,510	31,029
60130050	130,644	126,446	4,198
60140000	6,538	6,328	210
60140002	95,063	92,008	3,055
60140003	120,814	116,932	3,883
60150000	1,037,255	1,003,921	33,334
60150004	301,514	291,824	9,690
60150006	112,190	108,585	3,605
60150007	-	-	-
60150050	522,042	505,265	16,777
60160000	194,753	188,494	6,259
60160002	61,720	59,736	1,983
60160003	204,432	197,863	6,570
60160004	120,501	116,629	3,872
60160005	348,949	337,735	11,214
60160006	48,623	47,060	1,563
60160007	79,824	77,259	2,565
60170000	951,653	921,070	30,583
60170001	58,177	56,307	1,870
60170050	187,421	181,398	6,023
60180000	1,937,876	1,875,600	62,276
60180050	365,216	353,479	11,737
60380000	433,038	419,122	13,916
60180002	18,190	17,605	585
60180003	3,748	3,627	120
70150000	329,967	319,363	10,604
70150050	48,950	47,377	1,573
70160002	974	943	31
70160003	16,330	15,805	525
70110000	687	665	22
70180000	-	-	-
	9,176,583	8,881,681	294,902

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DISTRIBUTION OF PRO FORMA LABOR BASED ON COMPANY LABOR FOR THE
TWO YEARS ENDED DECEMBER 31, 2021

Account	Twelve Months Ended December 31, 2021 (1)	December 31, 2020 (2)	Two-Year Company Labor (3)=(1)+(2)	Allocation Factor (4)	Pro Forma Fully Projected Company Labor (5)=(3)x(4)
10520000	32,366	54,758	87,124	0.63105	54,979
10530000	742,387	751,878	1,494,265		942,953
42600000	5,460	5,581	11,041		6,967
	780,212	812,217	1,592,429		1,004,899
60110000	33,794	32,501	66,295		41,835
60110050	91,342	90,852	182,194		114,973
60120000	86,754	87,398	174,152		109,898
60120001	-	-	-		-
60120002	85,236	64,955	150,191		94,778
60120003	94,212	84,015	178,227		112,470
60130000	765,634	764,422	1,530,056		965,539
60130050	107,042	99,985	207,027		130,644
60140000	1,474	8,887	10,361		6,538
60140002	90,304	60,339	150,643		95,063
60140003	92,452	98,998	191,450		120,814
60150000	839,390	804,312	1,643,702		1,037,255
60150004	232,782	245,017	477,799		301,514
60150006	78,451	99,333	177,784		112,190
60150007	-	-	-		-
60150050	419,935	407,327	827,262		522,042
60160000	153,432	155,186	308,618		194,753
60160002	46,562	51,243	97,805		61,720
60160003	182,409	141,548	323,957		204,432
60160004	117,644	73,310	190,954		120,501
60160005	275,195	277,773	552,968		348,949
60160006	31,448	45,603	77,051		48,623
60160007	66,818	59,677	126,495		79,824
60170000	738,482	769,570	1,508,052		951,653
60170001	55,567	36,624	92,191		58,177
60170050	148,377	148,622	296,999		187,421
60180000	1,641,667	1,429,219	3,070,886		1,937,876
60180050	276,595	302,150	578,745		365,216
60380000	341,647	344,574	686,221		433,038
60180002	14,755	14,070	28,825		18,190
60180003	2,911	3,028	5,939		3,748
70150000	295,244	227,644	522,888		329,967
70150050	44,998	32,572	77,570		48,950
70160002	-	1,544	1,544		974
70160003	18,227	7,651	25,878		16,330
70110000	1,058	30	1,088		687
70180000	-	-	-		-
	7,471,838	7,069,979	14,541,817		9,176,583
	8,252,050	7,882,196	16,134,246		10,181,483
	Pro Forma Company Labor				10,181,483
	Two-Year Company Labor				16,134,246
	Allocation Factor(10,181,483		
	divided by		16,134,246)		0.63105

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To annualize market changes to the Company's 401K match and contributions to be implemented during the twelve months ending December 31, 2023 and included in cost of service for the twelve months ending February 29, 2024. These changes are necessary to retain and recruit qualified employees in a competitive labor market.	
	Increase in Company match for basic 401K participants	
	Number of employees	50
	Increase in annual Company match	500
		25,000
	Increase in Company contribution for enhanced 401K participants	
	Number of employees	63
	Increase in annual Company contribution	500
		31,500
	Increase in Company match for enhanced 401K participants from 4% to 6% for those currently contributing at the 4% or higher level	69,708
	Total Adjustment (25,000 + 31,500 + 69,708)	126,208
60400002 Employee Benefits - 401k Match		126,208

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To annualize Company 401k match and contributions for employees added during the future test year ending December 31, 2022, as of February 29, 2024.	
	Net increase in employees from 2021 - 2022	10
	Company contribution per employee	<u>1,700</u>
	Company contributions (10 * 1,700)	17,000
	Company match percentage of employee pay	6%
	New employee annual wages (FIII-2-22(c))	<u>657,271</u>
	Company Match (657,271 * 6%)	39,436
	Total Adjustment (17,000 + 39,436)	56,436
60400002	Employee Benefits - 401k Match	56,436

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To annualize deferred compensation matching contributions for employees currently participating, and salaried employees to be added during the future test year ending December 31, 2022 as of February 29, 2024. These employees are not eligible for the Company's defined benefit pension plan, but instead will build their retirement savings through the Enhanced 401k Plan and the deferred compensation program.	
	Projected annual matching contributions for eleven employees currently participating in the deferred compensation plan that are not eligible for the defined benefit pension plan as of February 29, 2024.	79,850
	Projected annual matching contributions for four salaried employees to be added during the twelve months ending December 31, 2022, as of February 29, 2024. The match is calculated at the average match of the four employees who are currently participating of 3.75%.	<u>16,624</u>
	Adjustment (79,850 + 16,624)	96,474
60400002	Employee Benefits - 401k Match	96,474

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To adjust trustee and portfolio management fees for the Company's qualified defined benefit pension plans for the twelve months ending February 29, 2024 based on projected net asset value of the Company's pension plans as of February 29, 2024. The Company sponsors two pension plans, one for union represented employees and another for general and administrative employees.	
	Projected Plan Assets as of February 29, 2024 (Based on a 6.5% Annual Growth Rate)	75,530,051
	Annual Trustee and Portfolio Management Fees at 0.25% (75,530,051 * .0025)	188,825
	Less: Projected Trustee and Portfolio Management Fees For The Twelve Months Ending February 29, 2024 (Refer To Exhibit No. FIII-2-26)	183,390
		5,435
60480001	Employee Benefits-Pension Administration	5,435

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION				ADJUST- MENT INCREASE DECREASE
	To adjust workers' compensation insurance expense based on pro forma payroll for twelve months ending February 29, 2024 and January 1, 2022 workers compensation insurance rates and 2022 experience modification.				
	Waterworks Employees (1)	Outside Sales (2)	Clerical Employees (3)	Total (4)	
Pro Forma Payroll Twelve Months Ending February 29, 2024	5,158,556	1,295,983	3,726,944	10,181,483	
Premium Rates Per \$100	\$2.89	\$0.28	\$0.13		
Premiums Subject to Experience Modification	149,082	3,629	4,845	157,556	
Increased Employer's Liability Limit @ 1.1%				1,733	
Pa Experience Modification				1,098	
Premiums Adjusted by Application of Experience Modification				174,900	
Schedule Rating @ -5.0%				(8,745)	
Safety Credit @ 5%				(8,308)	
Premiums Adjusted By Application of Schedule Rating and Safety Credit				157,847	
Premium Discount at 11.0%				(17,363)	

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE												
	To adjust workers' compensation insurance expense based on pro forma payroll for twelve months ending February 29, 2024 and January 1, 2022 workers compensation insurance rates and 2022 experience modification.													
	<table border="0"> <tr> <td style="padding-right: 10px;">Waterworks</td> <td style="padding-right: 10px;">Outside</td> <td style="padding-right: 10px;">Clerical</td> <td></td> </tr> <tr> <td style="padding-right: 10px;">Employees</td> <td style="padding-right: 10px;">Sales</td> <td style="padding-right: 10px;">Employees</td> <td style="padding-right: 10px;">Total</td> </tr> <tr> <td style="padding-right: 10px;">(1)</td> <td style="padding-right: 10px;">(2)</td> <td style="padding-right: 10px;">(3)</td> <td style="padding-right: 10px;">(4)</td> </tr> </table>	Waterworks	Outside	Clerical		Employees	Sales	Employees	Total	(1)	(2)	(3)	(4)	
Waterworks	Outside	Clerical												
Employees	Sales	Employees	Total											
(1)	(2)	(3)	(4)											
	Total Premium	140,484												
	Pennsylvania Compensation Rating Bureau Fee	175												
	Foreign and Domestic Terrorism Surcharge	3,054												
	Catastrophe (Other than Terrorism)	2,036												
	Pennsylvania Employer Assessment at 2.48%	3,615												
	Pro Forma Workers' Compensation Insurance Expense for the Twelve Months Ending February 29, 2024	149,364												
	Less: Projected Workers Compensation Insurance Expense for the Twelve Months Ending February 29, 2024 (Refer to Exhibit No. FIII-2-30)	145,580												
		3,784												
65880000	Insurance-Workers Compensation	3,784												

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE				
	To annualize at existing rates uncollectible accounts for the twelve months ending February 29, 2024 based on a two-year ratio of the net of uncollectible accounts written-off less recoveries of amounts previously written-off to total operating revenues					
	<table border="0" style="width: 100%;"> <tr> <td style="text-align: center;">Twelve Months Ended (1)</td> <td style="text-align: center;">Write-offs Less Recoveries (2)</td> <td style="text-align: center;">Operating Revenues (3)</td> <td style="text-align: center;">Ratio of Net Write-offs (4)</td> </tr> </table>	Twelve Months Ended (1)	Write-offs Less Recoveries (2)	Operating Revenues (3)	Ratio of Net Write-offs (4)	
Twelve Months Ended (1)	Write-offs Less Recoveries (2)	Operating Revenues (3)	Ratio of Net Write-offs (4)			
	December 31, 2019	258,542	49,586,308			
	December 31, 2018	250,884	48,145,826			
		509,427	97,732,134	0.0052		
	Pro forma uncollectible accounts based on applying the two-year ratio of net write-offs to pro forma operating revenues under existing rates for the twelve months ending February 29, 2024	52,523,311	x	0.0052	273,777	
	Less: Projected Test Year Uncollectible Accounts for Twelve Months Ending February 29, 2024 (Refer to Exhibit No. FIII-2-31)				272,542	
					1,235	
67070000	Bad Debt Expense				1,235	

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To annualize the allocation to wastewater for the twelve months ending February 29, 2024, based on the Company's current allocation methodology and pro forma adjustments made to expenses being allocated.	
	Pro Forma Allocation of Indirect Payroll, fringe benefits and Operating Expenses to Wastewater for the Twelve Months Ending February 29, 2024	(491,428)
	Pro Forma Allocation of payroll taxes and fringe benefits on direct labor to wastewater for the Twelve Months Ending February 29, 2024	(121,851)
	Less: Projected Allocation to Wastewater for the Twelve Months Ending February 29, 2024 (Exhibit No. FIII-2-32)	<u>(602,065)</u>
	Adjustment $[(491,428) + (121,851)] - (602,065)$	(11,213)
67580005 Allocation to Wastewater		(11,213)

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To annualize expenses for directors fees for the twelve months ending February 29, 2024, based on the Company's projected complement of directors, schedule of board of director and board committee meetings, and projected fee increase beginning in May 1, 2023. Directors who are also current employees of the Company receive no additional compensation for Board service.	
	Pro Forma Director Fees for the Twelve Months Ending February 29, 2024	427,649
	Less: Projected Director Fees for the Twelve Months Ending February 29, 2024 (See Exhibit No. FIII-2-33)	422,833
		4,816
67580800	Miscellaneous Expenses-Operations-Directors Fees	4,816

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE								
	To adjust administrative and general expenses capitalized for the twelve months ending February 29, 2024 based on pro forma indirect labor, employee benefit costs, property insurance expense, and pension expense for the twelve months ending February 29, 2024 and two-year average capitalization ratios.									
	Indirect Labor									
	<table border="0" style="width: 100%;"> <thead> <tr> <th style="width: 35%;"></th> <th style="width: 15%;">2024 Pro Forma Payroll</th> <th style="width: 15%;">2-Year Avg Capital- ization Ratio</th> <th style="width: 35%;">Capitalized Indirect Payroll</th> </tr> <tr> <th style="text-align: center;">Employee Group (1)</th> <th style="text-align: center;">(2)</th> <th style="text-align: center;">(3)</th> <th style="text-align: center;">(4)</th> </tr> </thead> </table>		2024 Pro Forma Payroll	2-Year Avg Capital- ization Ratio	Capitalized Indirect Payroll	Employee Group (1)	(2)	(3)	(4)	
	2024 Pro Forma Payroll	2-Year Avg Capital- ization Ratio	Capitalized Indirect Payroll							
Employee Group (1)	(2)	(3)	(4)							
	Administrative and General	1,730,286	13.38%	231,499						
	Distribution	750,556	17.95%	134,754						
	Maintenance and Grounds	252,585	5.94%	14,992						
	Employee Benefits, Property Insurance and Pension Expense									
	Benefit									
	Health Insurance	1,695,708	9.61%	162,929						
	Property Insurance	160,710	9.61%	15,442						
	Workers' Compensation Insurance	997,932	1.49%	14,916						
	Payroll Taxes	997,932	8.01%	79,945						
	Pension Expense	1,790,945	9.61%	172,080						
	Total Pro Forma Indirect Labor, Employee Benefits, Property Insurance Expense and Pension Expense Capitalized			826,556						
	Less: Projected Indirect Labor, Employee Benefits, Property Insurance Expense and Pension Expense Capitalized During the Twelve Months Ending February 29, 2024 (Refer to Exhibit No. FIII-2-34)			809,406						
				17,150						
67580002	Administrative and General Expenses Capitalized			(14,581)						
40801302	Payroll Taxes Capitalized			(2,569)						

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To adjust amortization of utility plant acquisition adjustments for amortization that will end in 2023.	
	Amortization of the acquisition adjustment of Section A Water Corporation	-
	Amortization of the acquisition adjustment of York Starview LP	-
	Less: Projected Amortization of the Acquisition Adjustments of Section A Water Corporation and York Starview LP for the Twelve Months Ending February 29, 2024	7,063
		(7,063)
406000001	Amortization of Utility Plant Acquisition Adjustments	(7,063)

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING EXPENSE ADJUSTMENTS UNDER EXISTING RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE																				
	To adjust operating expenses for additional costs resulting from an increase in load growth and the number of customers during the twelve months ending February 29, 2024 by applying an historical average ratio of customer accounting and collecting expenses(exclusive of bad debts), purchased power and chemical costs to sales of water.																					
	<table border="1"> <thead> <tr> <th>Twelve Months Ended</th> <th>Sales of Water</th> <th>Customer Accounting and Collecting Expense (Excluding Bad Debts) Power and Chemical Costs</th> <th>Ratio of Customer Accounting and Collecting Expense, Power and Chemicals/ Sales of Water</th> </tr> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> </tr> </thead> <tbody> <tr> <td>December 31, 2021</td> <td>51,707,856</td> <td>3,583,729</td> <td></td> </tr> <tr> <td>December 31, 2020</td> <td>50,919,665</td> <td>3,731,153</td> <td></td> </tr> <tr> <td></td> <td>102,627,521</td> <td>7,314,882</td> <td>0.071</td> </tr> </tbody> </table>	Twelve Months Ended	Sales of Water	Customer Accounting and Collecting Expense (Excluding Bad Debts) Power and Chemical Costs	Ratio of Customer Accounting and Collecting Expense, Power and Chemicals/ Sales of Water		(1)	(2)	(3)	December 31, 2021	51,707,856	3,583,729		December 31, 2020	50,919,665	3,731,153			102,627,521	7,314,882	0.071	
Twelve Months Ended	Sales of Water	Customer Accounting and Collecting Expense (Excluding Bad Debts) Power and Chemical Costs	Ratio of Customer Accounting and Collecting Expense, Power and Chemicals/ Sales of Water																			
	(1)	(2)	(3)																			
December 31, 2021	51,707,856	3,583,729																				
December 31, 2020	50,919,665	3,731,153																				
	102,627,521	7,314,882	0.071																			
	Load Growth Adjustments																					
	Exhibit No. FII-2-34	13,548																				
	Exhibit No. FII-2-35	150,693																				
	Exhibit No. FII-2-36	9,056																				
	Exhibit No. FII-2-37	29,509																				
	Exhibit No. FII-2-38	29,654																				
	Exhibit No. FII-2-39	4,465																				
	Total Load Growth Adjustments	236,925																				
	Additional Cost Resulting From a Net Increase in the Number of Customers During the Twelve Months Ending February 29, 2024																					
	236,925 x 0.071	16,887																				
	Increased Costs Resulting From Load Growth	16,887																				

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
EXTRAORDINARY PROPERTY LOSSES FOR TWELVE MONTHS ENDING
FEBRUARY 29, 2024 AND DECEMBER 31, 2022

53.53 III. Operating Expense

D. Water and Wastewater Utilities

3 List extraordinary property losses as a separate item, not included in operating expenses or depreciation and amortization. Sufficient supporting data must be provided.

Response: The York Water Company included no extraordinary property losses for twelve months ending February 29, 2024 and December 31, 2022.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
NORMALIZATION OF RATE CASE EXPENSE

53.53 III. Operating Expense

D. Water and Wastewater Utilities

4. Supply detailed calculations of normalization of rate case expense, including supporting data for outside services rendered. Provide the items comprising the rate case expense claim (include the actual billings or invoices in support of each kind of rate case expense) and the items comprising the actual expenses of prior rate cases.

Response: Refer to Exhibit No. HIII-2-1 for a detail of the estimated expenses of this rate case and the normalization of those estimated expenses over forty-eight months.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

OPERATING EXPENSE ADJUSTMENTS FOR SALARY, WAGE AND
FRINGE BENEFIT INCREASES

- 53.53 III Operating Expense
- D. Water and Wastewater Utilities
- 5 Submit detailed computation of adjustments to operating expenses for salary, wage and fringe benefit increases (union and non-union merit, progression, promotion and general) granted during the test year and six months subsequent to the test year. Supply data showing for the test year:
- a. Actual payroll expense (regular and overtime separately), by categories of operating expenses, i.e.- maintenance, operating transmission, distribution, other.
 - b. Date, percentage increase and annual amount of each general payroll increase during the test year.
 - c. Dates and annual amounts of merit increases or management salary adjustments.
 - d. Total annual payroll increases in the test year.
 - e. Proof that the actual payroll plus the increases equal the payroll expense claimed in the supporting data (by categories of expenses).
 - f. Detailed list of employee benefits and cost thereof for union and non-union personnel. Any specific benefits for executives and officers should also be included, and cost thereof.
 - g. Support the annualized pension cost figures.
 - (i) State whether these figures include any unfunded pension costs. Explain.
 - (ii) Provide latest actuarial study used for determining pension accrual rates.
 - h. Submit a schedule showing any deferred income and consultant fee paid to both corporate officers and employees in the historic and future test years.

RESPONSE Refer to Page 2

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING EXPENSE ADJUSTMENTS FOR SALARY, WAGE AND FRINGE
BENEFIT INCREASES

Response:

- a., d and e. Refer to Exhibit Nos. FIII-2-1, FIII-2-1(a), FIII-2-1(b), FIII-2-15(a), and FIII-2-15(b) for detailed computations of adjustments to operating expenses for salary and wage increases to be granted in 2022, and a description of the procedure followed in computing pro forma payroll.
- Refer to Exhibit Nos. FIII-2-25, FIII-2-25(a), FIII-2-25(b), FIII-2-40(a), and FIII-2-40(b) for detailed computations of adjustments to operating expenses for salary and wage increases to be granted in 2023.
- b. and c. In 2022, an approximate 2.0% increase is projected to union, and 5.0% to non-union and management employees. The increase does not reflect a merit allowance. Performance is considered in establishing nonunion and management compensation.
- In 2023, an approximate 3.5% increase is projected to union, and 5.0% to non-union and management employees. The increase does not reflect a merit allowance. Performance is considered in establishing nonunion and management compensation.
- f. Refer to Exhibit Nos. FIII-2-3, FIII-2-6 and FIII-2-17 for detailed computations of adjustments to operating expenses for the twelve months ending December 31, 2022 for fringe benefits.
- Refer to Exhibit Nos. FIII-2-27, FIII-2-30 and FIII-2-45 for detailed computations of adjustments to operating expenses for the twelve months ending February 29, 2024 for fringe benefits.
- Refer to Exhibit No. FIII-2-10 and FIII-2-21 for detailed computations of indirect labor, group life insurance, health insurance, workers' compensation insurance, payroll taxes and pension expense capitalized to reflect expense adjustments for the twelve months ending December 31, 2022, and Exhibit No. FIII-2-34 and FIII-2-49 for the computations for the twelve months ending February 29, 2024.
- Refer to Exhibit No. FIII-2 for employee benefits and the costs thereof.
- The amount of vacation (including personal days and holidays) to be paid during the twelve months ending December 31, 2022, is 1,043,291
- The amount of vacation (including personal days and holidays) to be paid during the twelve months ending February 29, 2024, is 1,277,866
- g. The Company reflects for ratemaking purposes its actual cash payments to the defined benefit pension plans plus administrative fees.
- h. No consultant fees are paid to corporate officers or employees.
- Refer to Exhibit HIII-5 for the latest actuarial study for determining pension accrual rates.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

CHARGES BY AFFILIATES FOR
TWELVE MONTHS ENDING FEBRUARY 29, 2024 AND ENDING DECEMBER 31, 2022

- 53.53 III Operating Expense
- D. Water and Wastewater Utilities
- 6 Supply an exhibit showing an analysis, by functional accounts, of the charges by affiliates (service corporations, etc.) for services rendered included in the operating expenses of the filing company for the test year and for the 12-month period ended prior to the test year.
- a. Supply a copy of contracts, if applicable.
 - b. Explain the nature of the services provided.
 - c. Explain basis on which charges are made.
 - d. If charges are allocated, identify allocation factors used.
 - e. Supply the components and amounts comprising the expense in this account.
 - f. Provide details of initial source of charge and reason thereof.
- RESPONSE None.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

OFFICE SPACE AND EQUIPMENT LEASES AND COMPUTER RENTALS

53.53 III Operating Expense

D. Water and Wastewater Utilities

7 Describe costs relative to leasing equipment, computer rentals, and office space, including terms and conditions of the lease. State method for calculating monthly or annual payments.

RESPONSE The York Water Company is not a party to any office space or a computer rental agreement. Accordingly, there are no costs associated with computer rentals or leasing office space.

The York Water Company is a party to a lease for a mail machine and office printers. The mail machine is billed quarterly and the printers are billed monthly at the amount established in the agreement. The Company recognizes the expense as it is billed.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

MAJOR STORM DAMAGE COST FOR
TWELVE MONTHS ENDING FEBRUARY 29, 2024

53.53 III Operating Expense

D. Water and Wastewater Utilities

8 Submit detailed calculations (or best estimates) of the cost resulting from major storm damage.

RESPONSE The York Water Company had no major storm damage costs for twelve months ended December 31, 2021, and to date, has had no major storm damage costs in 2022.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
ADVERTISING EXPENSES FOR
TWELVE MONTHS ENDING
FEBRUARY 29, 2024, DECEMBER 31, 2022 AND ENDED DECEMBER 31, 2021

53.53 III Operating Expense

D. Water and Wastewater Utilities

9 Submit details of expenditures for advertising (national and institutional and local media).
Provide a schedule of advertising expense by major media categories
for the test year and the prior two comparable years with respect to:

- a. Public health and safety.
- b. Conservation of energy.
- c. Explanation of billing practices, rates, etc.
- d. Provision of factual and objective data programs in educational programs.
- e. Other advertising programs.
- f. Total advertising expense.

RESPONSE None.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
SOCIAL AND SERVICE ORGANIZATION MEMBERSHIPS FOR TWELVE MONTHS
ENDING FEBRUARY 29, 2024 AND DECEMBER 31, 2022

53.53 III. Operating Expense

D. Water and Wastewater

10 Prepare a detailed schedule for the test year showing types of social and service organization memberships paid for by the Company and the cost thereof.

Response: Refer to Exhibit No. HIII-10.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CONTRACTUAL SERVICES-AUDITING, CONTRACTUAL SERVICES-TAX,
CONTRACTUAL SERVICES-OTHER ACCOUNTING, CONTRACTUAL
SERVICES-LEGAL, CONTRACTUAL SERVICES-OUTSIDE SERVICES,
NORMALIZATION OF RATE CASE EXPENSE AND MISCELLANEOUS EXPENSES FOR
THE TWELVE MONTHS ENDING FEBRUARY 29, 2024, ENDING DECEMBER 31, 2022
AND ENDED DECEMBER 31, 2021

53.53 III. Operating Expense

D. Water and Wastewater Utilities

- 11 Submit a schedule showing, by major componets, the expenditures associated with outside services employed, regulatory commission expenses and miscellaneous general expenses, for the test year and prior two comparable years.

Response: Refer to page 2 for an analysis, by major components, of Account No. 63280000, Contractual Services-Auditing, for twelve months ending February 29, 2024, December 31, 2022 and 2021.

Refer to page 3 for an analysis, by major components, of Account No. 63280002, Contractual Services-Tax, for twelve months ending February 29, 2024, December 31, 2022 and 2021.

Refer to page 4 for an analysis, by major components, of Account No. 63280003, Contractual Services-Other Accounting, for twelve months ending February 29, 2024, December 31, 2022 and 2021.

Refer to page 5 for an analysis, by major components, of Account No. 63380000, Contractual Services-Legal, for twelve months ending February 29, 2024, December 31, 2022 and 2021.

Refer to page 6 for an analysis, by major components, of Account No. 63680000, Contractual Services-Outside Services, for twelve months ending February 29, 2024, December 31, 2022 and 2021.

Refer to page 7 for an analysis, by major components, of Account No. 66680000, Rate Case Expense, for twelve months ending February 29, 2024, December 31, 2022 and 2021.

Refer to page 8 for an analysis, by major components, of Account No. 67580000, Miscellaneous Expense, for twelve months ending February 29, 2024, December 31, 2022 and 2021.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CONTRACTUAL SERVICES-AUDITING FOR TWELVE MONTHS ENDING
FEBRUARY 29, 2024 AND DECEMBER 31, 2022 AND 2021

Description (1)	Twelve Months Ending 2-29-24 (2)	Twelve Months Ending 12-31-22 (3)	Twelve Months Ended 12-31-21 (4)
Annual Audit Fees and Expenses (Independent Accountant)	187,750	182,600	174,018
Direct Stock Purchase and Reinvestment	2,667	2,667	-
Long-Term Incentive Plan	222	222	-
Employee Stock Purchase Plan	<u>214</u>	<u>214</u>	<u>174,018</u>
	190,853	185,703	

Refer to Exhibit No. HIII-2-19 for an adjustment to amortize the costs of and amendment to the dividend reinvestment and stock purchase plan over 3 years.

Refer to Exhibit No. HIII-2-20 for an adjustment to amortize the costs of the audit of the registration statement for the LTIP over a period of 10 years.

Refer to Exhibit No. HIII-2-21 for an adjustment to amortize the costs of an amendment to the employee stock purchase plan over a period of 14 years.

Refer to Exhibit No. FIII-2-4 for an adjustment of annual auditing fees for the twelve months ending December 31, 2022.

Refer to Exhibit No. FIII-2-28 for an adjustment of annual auditing fees for the twelve months ending February 29, 2024.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CONTRACTUAL SERVICES-TAX FOR TWELVE MONTHS ENDING
FEBRUARY 29, 2024 AND DECEMBER 31, 2022 AND 2021

Description (1)	Twelve Months Ending 2-29-24 (2)	Twelve Months Ending 12-31-22 (3)	Twelve Months Ended 12-31-21 (4)
Tax Return Preparation	16,500	16,000	15,550

Refer to Exhibit No. FIII-2-4 for an adjustment of tax service fees for the twelve months ending December 31, 2022.

Refer to Exhibit No. FIII-2-28 for an adjustment of tax service fees for the twelve months ending February 29, 2024.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 CONTRACTUAL SERVICES-OTHER ACCOUNTING FOR TWELVE MONTHS ENDING
 FEBRUARY 29, 2024 AND DECEMBER 31, 2022 AND 2021

Description (1)	Twelve Months Ending 2-29-24 (2)	Twelve Months Ending 12-31-22 (3)	Twelve Months Ended 12-31-21 (4)
Depreciation Services and Service Life Study	20,873	20,873	20,873
Interest Rate Swap Accounting Fees	3,000	3,000	3,000
Public Company Accounting Oversight Board Annual Fee	3,700	3,700	3,700
Other (YCIDA, 5500 etc.)	<u>875</u>	<u>875</u>	<u>875</u>
	28,448	28,448	28,448

Refer to Exhibit No. HIII-2-30 for the normalization of the costs of the service life study during the twelve months ended December 31, 2021, over five years.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CONTRACTUAL SERVICES-LEGAL FOR TWELVE MONTHS ENDING
FEBRUARY 29, 2024 AND DECEMBER 31, 2022 AND 2021

Description (1)	Twelve Months Ending 2-29-24 (2)	Twelve Months Ending 12-31-22 (3)	Twelve Months Ended 12-31-21 (4)
Costs associated with amending the Dividend Reinvestment and Direct Stock Purchase Plan (1)	5,639	5,639	-
Costs associated with putting the Long-term Incentive Plan in place (2)	1,518	1,518	-
Costs associated with amending the Employee Stock Purchase Plan (3)	1,063	1,063	-
Costs associated with filing the Long-term Infrastructure Improvement Plan (4)	844	844	4,220
Costs associated with potential acquisitions (5)		-	104,478
Debt Agreements		500	500
Corporate Governance		37,660	37,660
Contracts		6,126	6,126
Customer Complaints	26,970	26,970	26,970
Regulatory compliance	4,115	4,115	4,115
SEC compliance	12,727	12,727	12,727
Employee Benefits/Labor Matters	45,425	45,425	45,425
Other legal fees (Auditor resp., tax, financing, general)	<u>51,391</u>	<u>7,105</u>	<u>7,105</u>
	149,692	149,692	249,326

- (1) Refer to Exhibit No. HIII-2-19 for normalization of these costs over 3 years.
(2) Refer to Exhibit No. HIII-2-20 for normalization of these costs over 10 years.
(3) Refer to Exhibit No. HIII-2-21 for normalization of these costs over 14 years.
(4) Refer to Exhibit No. HIII-2-34 for normalization of these costs over 5 years.
(5) Refer to Exhibit No. HIII-2-36 for elimination of these costs from cost of service.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CONTRACTUAL SERVICES-OUTSIDE SERVICES FOR TWELVE MONTHS ENDING
FEBRUARY 29, 2024 AND DECEMBER 31, 2022 AND 2021

Description (1)	Twelve Months Ending 2-29-24 (2)	Twelve Months Ending 12-31-22 (3)	Twelve Months Ended 12-31-21 (4)
XBRL Software	5,000	5,000	5,000
Communication	36,674	36,674	36,674
Computer Network & Hardware Support and Software Support & Consulting	28,430	28,430	28,430
Executive Compensation Consulting	26,500	26,500	26,500
Document Removal	6,500	6,500	6,500
Miscellaneous Contractual Fees and Services	<u>4,808</u>	<u>4,808</u>	<u>4,808</u>
	107,912	107,912	107,912

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 AMORTIZATION OF RATE CASE EXPENSE TWELVE MONTHS ENDING
 FEBRUARY 29, 2024 AND DECEMBER 31, 2022 AND 2021

Description (1)	Twelve Months Ending 2-29-24 (2)	Twelve Months Ending 12-31-22 (3)	Twelve Months Ended 12-31-21 (4)
Normalization of March 1, 2019 Rate Case Expense (Docket No. R-2018-3000019)	-	17,326	103,954
Normalization of the Current Rate Case	238,125	-	-
	238,125	17,326	103,954

The normalization period used on the Company's corporate books for the March 1, 2019 rate case (thirty-six months) will end February 28, 2022.

Refer to Exhibit No. HIII-2-1 for the normalization for ratemaking purposes of the expenses of this rate case over forty-eight months.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
MISCELLANEOUS EXPENSE TWELVE MONTHS ENDING
FEBRUARY 29, 2024 AND DECEMBER 31, 2022 AND 2021

Description (1)	Twelve Months Ending 2-29-24 (2)	Twelve Months Ending 12-31-22 (3)	Twelve Months Ended 12-31-21 (4)
Licenses (Notary and CPA)	586	586	586
Sponsorships	450	450	450
Other Miscellaneous Expenses	<u>393</u>	<u>393</u>	<u>393</u>
	1,428	1,428	1,428

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RESEARCH AND DEVELOPMENT EXPENDITURES

53.53 III. Operating Expense

D. Water and Wastewater Utilities

12. Submit details of information covering research and development expenditures, including major projects within the Company and forecasted Company programs.

Response: Refer to Exhibit No. HIII-12

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CHARITABLE AND CIVIC CONTRIBUTIONS FOR TWELVE MONTHS ENDING
FEBRUARY 29, 2024

53.53 III. Operating Expense

D. Water and Wastewater Utilities

13. Provide a detail schedule of all charitable and civic contributions by recipient and amount for the test year.

Response: Refer to Exhibit No. HIII-13.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
ACTUARIAL STUDIES-PENSIONS AND POSTRETIREMENT BENEFITS OTHER
THAN PENSIONS

53.53 III. Operating Expense

D. Water and Wastewater Utilities

14. Provide the two most recent actuarial studies for both pension expense and postretirement benefits other than pensions (OPEBs).

Response: Refer to Exhibit No. HIII-5 for the most recent actuarial valuation for pension expense.

Refer to Exhibit No. HIII-14 for the second most recent actuarial valuation for pension expense.

Refer to Exhibit No. HIII-14 for the two most recent actuarial studies for postretirement benefits other than pensions.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 PENSION EXPENSE FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2022
 AND ENDED DECEMBER 31, 2021 AND 2020

53.53 III. Operating Expense

D. Water and Wastewater Utilities

15. Identify the total pension expense under SFAS 87 for the test year and the portion charged to O&M. Include an analysis showing the contribution to the pension plan and the amount deferred or expensed for each of the past two years and the test year.

Response:

Year	Contribution To Pension Plans	SFAS 87 Expense	Amount Expensed	Amount Deferred
2022	2,300,000	(1,869,950)	2,300,000	(4,169,950)
2021	2,300,000	(885,782)	2,300,000	(3,185,782)
2020	2,300,000	(446,236)	2,300,000	(2,746,236)

The Company has two defined benefit pension plans (one plan for union-represented employees and one plan for administrative and general employees). The Company has reflected in its cost of service for ratemaking purposes the cash contributions to its two defined benefit pension plans since the pension plans were established in 1959. The Commission in its Orders at Docket No. R-00027975, dated June 26, 2003, Docket No. R-00049165, dated November 9, 2004, Docket No. R-00063122, dated September 15, 2006, Docket No. R-2008-2023067, dated October 9, 2008, Docket No. R-2010-2157140, dated November 4, 2010, Docket No. R-2012-2336379, dated January 9, 2014, and Docket No. R-2018-3000019, dated January 17, 2019 approved cash contributions plus administrative costs as the basis for the Company's ratemaking claim for pension expense.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPEB EXPENSE FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2024

53.53 III. Operating Expense

D. Water and Wastewater Utilities

16. Provide an analysis of OPEBs showing the accrual amount under SFAS 106 and the pay-as-you-go expense.

Response:

Description	SFAS 106 Expense	Pay-As-You-Go Expense
Post Retirement Death Benefits	(9,002)	4,000

The Company pays a death benefit to the beneficiaries of Company employees and retirees. Pay-as-you-go costs of postretirement benefits other than pensions expensed during the twelve months ending December 31, 2022 were 4,000 representing two deaths. The Company has assumed the same two deaths per year in its cost of service claim.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
SFAS NO. 106 EXPENSE FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2024

53.53 III. Operating Expense

D. Water and Wastewater Utilities

17. Reconcile the historical and future test year SFAS No. 106 expense levels with the amount identified in the actuarial report.

Response:

The Company is not claiming SFAS No. 106 expenses in the cost of service.

Refer to Exhibit No. FIII-16 for pay-as-you-go postretirement expenses included in the cost of service.

Refer to Exhibit No. HIII-2-24 for the elimination of the cost of SFAS No. 106 postretirement health and death benefits.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
SFAS NO. 106 EXPENSE FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2024

53.53 III. Operating Expense

D. Water and Wastewater Utilities

18. Please identify the actual or projected amounts contributed to SFAS No. 106 funds for the historic and future test years. Identify the actual or projected dates and amounts of the contributions.

Response:

No amounts, either actual or projected, have been contributed to SFAS No. 106 funds for the historic and future test years.

Because the Company's SFAS No. 106 obligations are so small, the Company has not established funds to meet those obligations. The Company claims its SFAS No. 106 obligations in its cost of service on a pay-as-you-go basis.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
SFAS NO. 106 EXPENSE FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2024

53.53 III. Operating Expense

D. Water and Wastewater Utilities

19. Explain the funding options or plans which are being used for SFAS No. 106 costs. Identify the portion of costs which are eligible for tax preferred funding.

Response:

No funding options or plans are being used for SFAS No. 106 costs.

Refer to Exhibit No. FIII-18.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CHANGES TO POSTRETIREMENT BENEFITS

53.53 III. Operating Expense

D. Water and Wastewater Utilities

20. Is the Company studying and/or anticipating any changes to its postretirement benefits offered to employees as a result of SFAS No. 106 or for other reasons? If yes, provide such study and/or explain the anticipated change.

Response:

No.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
SFAS 112 POSTRETIREMENT BENEFITS

53.53 III. Operating Expense

D. Water and Wastewater Utilities

21. State whether the test year expenses reflect any accruals for postretirement benefits under SFAS 112. If yes, provide complete details including supporting documentation, assumptions, and funding mechanisms.

Response:

Test year expenses do not reflect any accruals for postretirement benefits under SFAS 112.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
INCENTIVE COMPENSATION

53.53 III. Operating Expense

D. Water and Wastewater Utilities

22. Provide a copy of all incentive compensation and/or bonus plans and provide the level of related bonus payments included in the cost of service. Provide information for the preceding two years and any changes since the last rate case.

Response: A copy of the Company's Cash Incentive Plan is attached. The purpose of the Cash Incentive Plan is to help the Company motivate and reward participants who provide substantial services to the Company, contribute to the achievement of Company goals and promote the creation of value for customers. The Cash Incentive Plan was approved by the Company's Compensation Committee and Board of Directors on January 26, 2003.

A copy of the Cash Incentive Plan Performance Objectives for 2021 and 2022 is also attached.

Projected cash incentive payments of \$287,026 for the twelve months ending February 29, 2024 are included in the cost of service. Cash incentive payments for the twelve months ending December 31, 2022 and ended December 31, 2021, are \$273,358 and \$185,294, respectively.

A copy of the Company's Long-Term Incentive Plan (LTIP) is attached. The purpose of the LTIP is to reward key employees and directors when key metrics have been met, to begin to integrate variable compensation into the entire compensation package, and to better align key employee goals with those of the Company as a whole.

The key metrics to be met before the awarding of stock grants are three-year average return on equity of greater than or equal to 9.5%, three-year average total shareholder return of 9.5% or greater, 3-year average customer complaint rate less than the average for PA companies, and 3-year average prices lower than the PA average. Each of the four goals have equal weighting.

Projected LTIP stock grants of \$276,170 for the twelve months ending February 29, 2024 are included in the cost of service. LTIP stock grants for the twelve months ending December 31, 2022 and ended December 31, 2021, were \$222,797 and \$159,775, respectively.

THE YORK WATER COMPANY

Cash Incentive Plan

Purpose:

The purpose of the Incentive Plan (the "Plan") is to aid The York Water Company (the "Company") in retaining, attracting, motivating and rewarding associates ("Participants") who provide substantial services to the Company, to recognize contributions and reward achievement of Company goals, and promote the creation of value for customers by more closely aligning the interest of participants with those of customers. The Plan authorizes cash-based incentives for participants.

Definitions:

- (a) "Annual Incentive Award" means a cash-based performance award granted to a Participant representing a right to receive payment, as determined by the Compensation Committee, based on the achievement of Company goals in a period of one (1) fiscal year or portion thereof.
- (b) "Beneficiary" means the legal representatives of the Participant's estate entitled to receive benefits under a Participant's Annual Incentive Award upon a Participant's death. Each Participant will be permitted to designate a beneficiary to receive the benefits specified under the Participant's Annual Incentive Award upon the Participant's death.
- (c) "Committee" means the Compensation Committee of the Board of Directors of the Company.
- (d) "Participant" means a person designated by the Committee to be eligible to receive an Annual Incentive Award under the Plan.

Administration:

The Plan shall be administered by the Committee, which shall have complete and final authority to select Participants, to determine the goals and circumstances under which Annual Incentive Awards are granted, to grant awards, to prescribe documents evidencing or setting terms of Annual Incentive Awards, to make amendments to the Plan, to establish rules and regulations for the administration of the Plan, to construe and interpret the Plan, to correct defects, supply omissions or reconcile inconsistencies as the Committee may deem necessary or advisable for the administration of the Plan. Decisions of the Committee with respect to the administration and interpretation of the Plan shall be final, conclusive and binding upon all persons interested in the Plan, including Participants and Beneficiaries.

Terms of Awards:

The Committee is authorized to grant cash-based Annual Incentive Awards, which may be earned upon the attainment or satisfaction of organizational goals. In addition, the Committee may specify that any Annual Incentive Award be conditioned upon achievement or satisfaction of business criteria or other measures of performance. The Committee may exercise its discretion to eliminate, to reduce or increase the amounts payable as Annual Incentive Awards, subject to such business criteria or other measures of performance.

- (a) One or more of the following business criteria or other measures of performance may be used by the Committee in establishing Annual Incentive Awards: (1) growth in revenues or assets; (2) earnings from operations; (3) net income or net income per common share; (4) return on investment or return on equity; (5) stock price or shareholder return and (6) strategic business criteria, consisting of meeting specified water quality standards, environmental or safety standards, affordability of rates and customer satisfaction standards.

The targeted levels of performance with respect to such business criteria or other measures may be established at such levels and in such terms as the Committee may determine.

The Plan shall become effective upon approval of the Board of Directors of the Company. The Plan will remain in effect until terminated by action of the Board of Directors of the Company.

Performance Measures:

Annual Incentive Awards are granted upon the successful attainment and satisfaction of Performance Objectives within a given year. Attainment of Performance Objectives shall be measured over an annual incentive period of up to or more than one year, as specified by the Committee. A Performance Objective shall be established no later than ninety (90) days after the beginning of any annual incentive period.

Performance Objectives are approved by the Committee. The successful attainment and satisfaction of Performance Objectives is determined by the Committee and shall be final, conclusive and binding.

The achievement of each Performance Objective will be awarded a score of five (5) points. No points will be awarded for partial achievement of Performance Objectives. Annual Incentive Awards will be granted upon an overall score of seventy-five (75) percent of the available Performance Objective score. Achieving Performance Objectives and receiving Annual Incentive Awards will be the shared responsibility of the Participants. If an overall score of seventy-five (75) percent of the available Performance Objective is achieved, all Participants will receive Annual Incentive Awards. If an overall score of less than seventy-five (75%) of the available Performance Objective score is achieved, no Participant will receive an Annual Incentive Award.

Certain Performance Objectives may be designated by the Committee to be eligible for a Performance Bonus Score. The Committee may select Performance Objectives that are critical and highly important to the successful completion of the Company's mission and, at the Committee's sole discretion, award a Performance Bonus Score of five (5) points for the successful achievement or completion of Performance Objectives so designated.

Settlement:

Each year, the Committee will determine the amount of the Annual Incentive Award. Settlement of the Annual Incentive Award will be in cash. The Company is authorized to withhold from any Annual Incentive Award amounts of withholding or other taxes due in connection with the payment of the Annual Incentive Award.

2021 Performance Objectives

GREEN =COMPLETE
 YELLOW=EXPECT
 COMPLETION
 RED =UNSURE/ UNLIKELY

		<u>Possible</u>	<u>Actual</u>
1	Infrastructure Replacement/Relining: 60,000 feet of mains	5	0
2	Replace all Phase 2 LSL's identified at end of 2019 (with customer approval)	5	0
3	Complete a market compensation study	5	0
4	Complete Oracle EBS system upgrade	5	0
5	Provide water test to all customers with comp./cust. LSL who request them	5	0
6	Continue corrosion control review and implement pipe-loop study	5	0
7	Establish Records and Document Management Program	5	0
8	Approval of final design and permit applications for Lake Williams spillway	5	0
9	Conduct needs surveys in 3 areas within our charter with inadequate well water	5	0
10	Finalize and Implement PUC Management Audit recommendations	5	0
11	Complete West Manheim Township sewer integration	5	0
12	Compliance with and Implementation of the LCRR	5	0
13	Implement Improvement Opportunity from customer satisfaction survey	5	0
14	Continue water loss accounting process, implement improvement	5	0
15	Implement Perch Cyber-Security SIEM/SOC IT tools	5	0
16	Review the Advisor and Strategy over Pension Plan Assets	5	0
17	Climate Change - Develop a plan to reduce Carbon Emissions	5	0

Earnings Per Share: [\\$ 1.12](#)

Total	<u>85</u>	
Required for 75%	65	

Detailed Discussion

1. Infrastructure Replacement/Relining: ~60,000 feet of pipe [VP, Engr]

To have a water main replacement average of 80-100 years in accordance with PUC policy and industry standards. Focus will be on replacing pre-1940's pipes, which are most likely to have lead service lines. This will reduce water quality issues, increase fire flows, decrease service disruptions to customers, decrease unaccounted water, decrease O&M repair costs, decrease traffic disruptions, and decrease risk.

2. Replace all Phase 2 LSL's identified at end of 2020 (with customer approval) [COO]

Our continued focus on elimination of lead for our customers. Achieving this goal will accelerate the elimination of lead service lines which could benefit the health and safety of our customers.

3. Complete a market compensation study [VP, HR]

To ensure that we recruit and retain highly skilled team members, we will complete this market driven compensation study. Continuing to maintain a highly competent and skilled workforce will ensure that the company can provide Water and Wastewater services to all of its customers and meet all of its regulatory requirements.

4. Complete Oracle EBS system upgrade [VP, IT]

The technology infrastructure system that we use, Oracle, requires an upgrade so that we remain on a current version of the software and retain service from the provider. We chose a partner to assist with the upgrade in 2020; and will now proceed with the installment.

5. Provide water test to all customers with company/customer LSL who request them [COO]

Achieving this goal will assist customer's awareness and allow us to accelerate the elimination of lead service lines which could benefit the health and safety of our customers.

6. Continue corrosion control review and implement pipe-loop study needed [Ops Mgr]

Corrosion Control Studies require extensive coordination between several departments to ensure quality results are achieved. Our corrosion control pipe loop study will be completed in the first half of 2021. Following the results of the study, the Company will consider modifications that may be appropriate as we work to reduce lead levels which could benefit the health and safety of our customers.

7. Establish Records and Document Management Program Company-Wide [CAO]

This objective is expected to span 2 calendar years but will facilitate more efficient flow of work throughout the Company and will enable existing personnel to work more effectively and efficiently while retaining necessary records in readily accessible locations. It will also facilitate future use of physical space throughout our brick and mortar facilities. This will require review of existing stored records, from historic to present day records and purging those that are unnecessary, retaining and possibly digitizing those that should be retained and require ready reference, and creating practices and policies that accommodate access efficiency going forward. This includes documents company-wide, from engineering, permitting, HR and financial records, to historic corporate documents that should be stored with preservation protections. Collaboration and coordination with every sector of the company and IT will be necessary.

8. Approval of final design and permit applications for Lake Williams spillway replacement [VP, Engr]

As a part of our multi-year plan for Lake Williams to armor the downstream embankment, and replace/realign the spillway, we will obtain final design and permit applications for this project that is planned for completion in late 2023.

9. Conduct Needs Surveys in a minimum of three areas within our Charter with inadequate well water [VP, Engr]

Over the years we've received many calls from residents within our charter area that do not have York Water and they request expansion of our lines because they have well water problems or inadequate fire protection. With the advent of the PUC's bona fide customer process, it may be cost effective to work with a group of homeowners and expand a quality water supply into their neighborhoods.

10. Finalize and Implement PUC Management Audit Recommendations [CAO]

Following the completion of the PUC Management Audit in the first quarter of 2021, the Company will finalize and implement the recommendations from the audit to ensure compliance and continuous improvement.

11. Complete West Manheim Sewer integration [COO]

We expect to receive PUC approval of this acquisition in 2021. Integrating this acquisition involves significant resources across the company. A smooth transition for this system will reduce customer complaints, insure environmental regulations are met, mitigate costs thru economies of scale, and provide a quality experience to our customers.

12. Compliance with and Implementation of LCRR [COO]

In late December 2020, the EPA finalized an updated Lead and Copper Rule that focuses on better protecting children from lead exposure. The company will review the new requirements and ensure compliance with the new requirements.

13. Implement Improvement opportunity from customer satisfaction survey [VP, CS]

The company completed a customer satisfaction survey in 2020. The survey was completed using e-mail responses for the first time and resulted in a record number of 1,940 responses. The company will review the results of the survey and implement at least one opportunity for improvement highlighted in the results.

14. Continue water loss accounting process, implement improvement [Ops Mgr]

In 2020, we firmed up our water loss accounting process. In 2021, we will continue to review the analytics on our water losses; and look for improvement opportunities to lower our amount of loss with the goal of reducing energy costs, raw and treated water pumping expense and creating better process control.

15. Implement Perch Cyber-Security SIEM/SOC tools [VP, IT]

As we continue to bolster our cybersecurity defense mechanisms, and protect our company and customer's most sensitive information, we are planning to implement a Security Incident and Event Management (SIEM) system that identifies, monitors, records and analyzes security events. The system utilizes the core technology of a Security Operations Center (SOC).

16. Review the Advisor and Strategy over Pension Plan Assets [CFO]

The Company has a fiduciary responsibility over the assets of the Union and General and Administrative pension plans which are in excess of \$50 million. The Company engages an investment advisor to manage and oversee those assets in an effort to maximize the return in line with the investment policy established by the Company. The contributions to the plans and the management fees are costs that are included in customer rates. The Company will review and consider changing its investment advisor if it could reduce fees and in conjunction will review its strategy to maximize the return. This could lower expenses and future contributions that would benefit the customers while providing the necessary protections over these assets.

17. Climate Change - Develop a plan to reduce Carbon Emissions and promote Environmental Stewardship [Ops Mgr]

In 2020, the company developed a baseline standard of our carbon footprint, as well as establishing a protocol for tracking monthly power metrics. In 2021, we will build upon this data by exploring other carbon emitting processes (diesel generators, vehicles, etc.) to sharpen our estimate. This information will be used to establish benchmarks to assist us in reducing our carbon footprint.

Earnings Per Share:

\$1.12. The 2020 EPS was (unaudited), ~\$xxx/share. The 2021 budget is estimated at \$1.165/share. A \$xxx earnings goal is appropriate in that it is a year over year increase and considers that revenue is projected to increase only slightly (1.2%) over 2020. This would protect shareholders from any significant downside and also is not so high that it could inappropriately incentivize management to focus on short-term gains at the expense of the more appropriate long term growth and sustainability. In the event that actual earnings are less than the goal, than the incentive payout could be reduced by the same percentage.

2022 Performance Objectives (Draft)

GREEN	=COMPLETE
YELLOW	=EXPECT COMPLETION
RED	=UNSURE/ UNLIKELY

		<u>Possible</u>	<u>Actual</u>
1	Infrastructure Replacement/Relining: 60,000 feet of mains	5	0
2	Initiate and complete RFP process for company website redesign and upgrades	5	0
3	Complete Source of Water Supply study (WAP)	5	0
4	Continue support of Amblebrook development – Section A & C	5	0
5	Meet all 2022 cyber-security objectives, including Cyber Storm VIII	5	0
6	Complete an equity offering to fund company activities	5	0
7	Implement an automated, outsourced backflow management process	5	0
8	Commence construction of Lake Williams Dam Rehabilitation project	5	0
9	Implement and integrate new payroll vendor program	5	0
10	Submit final written completion report for 2016 COA (Lead and Copper Rule)	5	0
11	Complete LIDA Water and Wastewater integration	5	0
12	Submit Rate Case or DSIC Increase to 7.5% to PUC	5	0
13	Conduct an Emergency Preparedness/Response Tabletop Exercise	5	0
14	Implement third-party bill change/York City Sewer shutoff process	5	0
15	Secure and implement safety program partnership for improvements	5	0
16	Conduct and implement customer invoice rationalization analysis	5	0
17	ESG – continue investment/ exposure of ESG initiatives across the Company	5	0

Earnings Per Share: [\\$ 1.12](#)

	Total	<u>85</u>	
	Required for 75%	65	

Detailed Discussion

1. Infrastructure Replacement/Relining: ~60,000 feet of pipe [VP, Engr]

To have a water main replacement average of 80-100 years in accordance with PUC policy and industry standards. Focus will be on replacing pre-1940's pipes, which are most likely to have lead service lines. This will reduce water quality issues, increase fire flows, decrease service disruptions to customers, decrease unaccounted water, decrease O&M repair costs, decrease traffic disruptions, and decrease risk.

2. Initiate and complete RFP process for Company website redesign and upgrades [CAO]

With specific attention to the customer experience, as technology continues to change, it is important that we update our website to properly support the various ways we interact with not only our customers, but all current and potential stakeholders.

3. Complete a Source of Water Supply study [VP, Engr]

As our water allocation permit nears renewal, it is critical that we complete a Source of Supply study to ensure that we maximize our water allocation for future years.

4. Continue support of Amblebrook development – Section A & C [COO]

It is vital that we continue to support the growth of the Amblebrook development as we meet the water and wastewater needs of these customers in the Gettysburg area.

5. Meet all 2022 cyber-security objectives, including Cyber Storm VIII [VP – IT/Technology]

Cyber security remains a focal point for the company as we work to protect the company's information, including our customers personal and confidential records. The focus is to ensure cybersecurity emergency preparedness and incidence response through various activities, including Cyber Storm VIII participation.

6. Complete an Equity offering to fund company activities [CFO]

An equity offering would secure the necessary financing to fund the Company's anticipated 2022 construction expenditures and water and wastewater acquisitions. The equity offering is expected to help maintain a strong equity ratio, which will assist the Company in maintaining an investment grade credit rating and the lowest possible debt costs.

7. Implement automated Backflow process [Ops Mgr]

York Water was the first water utility in PA to implement 100% backflow prevention across our entire water distribution system. Effective backflow prevention is critically important in protecting our customers and our distribution network from a potential contamination event. In 2022, the company will outsource and implement an automated backflow process that will improve our internal efficiencies, improve system reliability and improve the overall customer experience.

8. Commence construction of Lake Williams Dam Rehabilitation project [VP, Engr]

As a part of our multi-year plan for Lake Williams to armor the downstream embankment, and replace/realign the spillway, we will commence construction after all regulatory approvals have been secured as we work to meet the overall completion timeline in late 2023.

9. Implement and Integrate new payroll vendor program [VP, HR]

This cross functional activity has benefits that can be realized from discontinuing the processing of payroll with internal resources and using a third-party processor. Complications around the processing of payroll and payroll related liabilities have increased so utilizing a team of experts could reduce the possibility of mistakes that may lead to penalties. The direct costs of processing payroll including the investment in new technology can be reduced by working with a payroll processor resulting in savings passed along to the customers and allow the redeployment of internal resources to more value-added tasks. The team of experts will keep apprised of changes in the payroll tax law including credits that may benefit the Company and be passed along to the customers. The employees will benefit from an enhanced and secure system that may enhance the overall employee experience and aid in retention.

10. Submit final written completion report for 2016 COA (Lead and Copper Rule) [COO]

The Company has been party to a Consent Order and Agreement (COA) with PA DEP since December 2016 related to the Company's compliance with the Lead and Copper Rule. The Company has complied with all terms and conditions of the COA. In accordance with the COA, the Company will submit a final written completion report which includes a description of all tasks taken to comply with the COA and secure termination of the COA from PA DEP.

11. Complete LIDA Water and Wastewater integration [COO]

We expect to receive PUC approval of this acquisition in 2022. Integrating this acquisition involves significant resources across the company. A smooth transition for this system will reduce customer complaints, ensure environmental regulations are met, mitigate costs thru economies of scale, and provide a quality experience to our customers.

12. Submit Rate Case or DSIC Increase to 7.5% to PUC [CFO]

Due to increasing expenses, the recovery of capital costs, and the recovery of wastewater costs, a rate case may be necessary in 2022. Submission of a rate case will ensure the company remains financially sound which will benefit customers. If a final analysis deems that a rate case is not needed at this time, then submit a filing to increase DSIC to 7.5%.

13. Conduct an Emergency Preparedness/Response Tabletop Exercise [CEO]

One of the findings from the PA PUC's 2021 Management Audit was to place continued emphasis on physical security measures and emergency preparedness. In cooperation with federal, state and local officials, the Company will conduct a tabletop exercise to test the Company's Dam Emergency Action Plan coordination and response during a simulated flood and assess flood risk/mitigation to downstream areas.

14. Implement third-party bill change/York City Sewer process [VP, Cust Svc]

Another cross functional activity, the company will implement a new third-party bill change in 2022, as well as providing a new shutoff notice process for York City and their wastewater customers.

15. Secure and implement safety program partnership for improvements [VP, HR]

The improved safety awareness, audits, and processes should provide improved reduction in costs associated with injuries and/or penalties. Partnering with a consultant will lead to improved metrics and processes companywide. Additionally, continuous improvement to the company's safety program provides additional opportunities for increased employee engagement, positive employee experiences, and subsequently employee retention.

16. Conduct and implement customer invoice rationalization analysis [VP, Cust Svc]

The Company currently has an outdated invoice and envelope inserter machine. In 2022, a financial review will be conducted to determine the best strategy for customer invoice creation and distribution moving forward.

17. ESG – Continue investment/exposure of ESG initiatives across the Company [Ops Mgr]

Environmental, social and governance practices remain a priority for the company. In 2022, we will form an ESG Work Group from across departments to develop our sustainability efforts to improve our ability to more precisely measure our performance in these areas. Conduct ESG training for all managers to expose our management team to the principles of ESG and importance for our regulated water/wastewater industry.

Earnings Per Share:

\$1.12. The 2021 EPS was (unaudited), ~\$xxx/share. The 2022 budget is estimated at \$1.17/share. A \$1.12 earnings goal is appropriate in 2022 as compared to our budget and considering the need for a rate case filing. This would protect shareholders from any significant downside and also is not so high that it could inappropriately incentivize management to focus on short-term gains at the expense of the more appropriate long-term growth and sustainability. In the event that actual earnings are less than the goal, than the incentive payout could be reduced by the same percentage.

**THIS DOCUMENT CONSTITUTES PART OF A PROSPECTUS COVERING
SECURITIES THAT HAVE BEEN REGISTERED UNDER
THE SECURITIES ACT OF 1933**

**THE YORK WATER COMPANY
130 East Market Street
York, Pennsylvania 17401**

To: All York officers who are members of the Board of Directors; other key York employees who are designated by the Compensation Committee to participate in the Plan; and non-employee members of the Board of Directors

Subject: The York Water Company Long-Term Incentive Plan

Date: July 1, 2016

Market for the Securities: NASDAQ Global Market
Trading Symbol: YORW

THE YORK WATER COMPANY
LONG-TERM INCENTIVE PLAN

In February, 2016, the Board of Directors (the "Board") of The York Water Company ("York") adopted The York Water Company Long-Term Incentive Plan (the "Plan")

York solicited proxies for use at its annual meeting of its stockholders to be held on May 2, 2016, to consider and vote upon a proposal to approve the Plan, among other things.

On May 2, 2016, York stockholders approved the Plan at its annual meeting.

The following description of the Plan outlines for you the provisions of the Plan. It is not a complete statement of the Plan. It is recommended that you read and become familiar with the full text of the Plan, which is set forth in Exhibit A to this Prospectus.

What is the Plan?

The Plan provides certain officers, who may also be members of York's Board of Directors (the "Board"), other key York employees who are designated by the Compensation Committee of the Board (the "Committee"), and non-employee members of the Board with the opportunity to receive grants of incentive stock options, nonqualified stock options, unrestricted stock, restricted stock, restricted stock units, performance restricted stock, performance restricted stock units, and stock appreciation rights related to York stock.

When is the Plan effective?

The Plan will become effective as of July 1, 2016.

What is the purpose of the Plan?

The purpose of the Plan is to give participants an ownership interest in York and to create an incentive for them to contribute to York's growth, thereby benefiting York's stockholders, and aligning the economic interests of the participants with those of York's stockholders.

The Plan is necessary to ensure that compensation practices of York are competitive in the industry and to enable York to continue to assist in the attraction and retention of key employees vital to York's success.

Who administers the Plan?

The Plan is administered by the Committee. The Committee consists of not fewer than three (3) members of the Board or the full Board; provided, however, that the Board shall administer the Plan as it relates to the terms, conditions and grant of awards to non-employee members of the Board. The Committee has the authority to determine the individuals to whom grants will be made under the Plan; to determine the type, size, and terms of any grants made; to determine when grants will be made and the duration of any applicable exercise or restriction period; and to deal with any other matters arising under the Plan. The Committee also has the full power and authority to administer and interpret the Plan; to make factual determinations; and to carry out the purpose and intent of the Plan.

Who is eligible to receive grants under the Plan?

The following natural persons are eligible to receive grants under the Plan:

- Officers, who may also be members of the Board
- Key employees of York who are designated by the Committee
- Non-employee members of the Board

How many shares can be issued under the Plan?

The Plan authorizes the issuance of 100,000 shares of York common shares, all of which may be granted as incentive stock options. The maximum number of shares that may be subject to stock option, stock appreciation right, unrestricted stock, restricted stock, restricted stock unit, and performance restricted stock awards made to any individual under the Plan during any calendar year is 2,000 shares.

These limits will be adjusted for stock dividends, stock splits, recapitalizations, reorganizations, mergers, consolidations, combinations, exchanges, or other relevant changes in capitalization occurring after the date of grant.

What types of grants are available under the Plan?

The following types of grants are available under the Plan:

- Incentive Stock Options
- Nonqualified Stock Options
- Stock Appreciation Rights
- Unrestricted Stock
- Restricted Stock
- Restricted Stock Units
- Performance Restricted Stock
- Performance Restricted Stock Units

What are incentive stock options and nonqualified stock options?

Incentive stock options and nonqualified stock options are stock options that give you the right to purchase shares of York common stock at a specified exercise price during a specified period of time.

What is the difference between incentive stock options and nonqualified stock options?

The primary difference between incentive stock options and nonqualified stock options is the tax treatment. Basically, incentive stock options are not taxable at the time of exercise while nonqualified stock options are taxable at exercise. For more detailed information on the tax differences between these two types of options, see **“What are the federal income tax consequences of options, SARS, and stock awards?”** below.

In addition, nonqualified stock options may be awarded to anyone eligible to participate in the Plan. Only York employees or the employees of a subsidiary are eligible to receive incentive stock options.

The exercise price of nonqualified stock options and incentive stock options when issued must be equal to or greater than the fair market value of a share of York stock on the date of grant.

Illustration

If you receive a grant of an incentive stock option and the price per share of York stock at the time of grant is \$10, the option exercise price must be \$10 or greater.

If you receive an incentive stock option, only \$100,000 of your incentive stock option (based upon the fair market value of York stock on the date of grant) may first become exercisable by you during any calendar year. In other words, the aggregate amount of all incentive stock options granted under all of York plans that first become exercisable by you in any calendar year may not exceed \$100,000. Any options granted to be exercisable in a calendar year that exceed this limit must be nonqualified stock options.

Illustration

You receive an incentive stock option grant to purchase 75,000 shares of York stock. Under its terms, you can acquire 15,000 shares in Year 1, plus an additional 15,000 shares per year in Years 2 through 4. At the time of the option grant, each share had a fair market value of \$10. Thus, each year you could buy stock with a value, at the time of option grant, of \$150,000 (15,000 shares × \$10). Because of the \$100,000 limitation, only the first 10,000 shares that you could acquire in a year would receive the preferential incentive stock option treatment. This is because these 10,000 option shares have an aggregate fair market value, measured at option grant, of \$100,000. The additional 5,000 shares that you could acquire for the first time each year would be treated as a nonqualified stock option.

In addition, if you receive an incentive stock option and you own more than 10 percent of the voting power of York stock or the stock of a subsidiary, the exercise price must be at least equal to 110 percent of the fair market value of York stock on the date of grant, and the option term may not be longer than five years.

How will I know what the terms of my grants are?

Each grant under the Plan will be accompanied by a grant agreement. The grant agreement will describe the type (such as an incentive stock option or a nonqualified stock option or a restricted stock unit) of grant that you have been awarded and the terms and restrictions applicable to the grant. The grant agreement for an option and a restricted stock unit will describe when the option or restricted stock unit, as applicable, will become exercisable. You should read the grant agreements along with the Plan.

How can I exercise my options?

You may exercise options that have become exercisable by delivering a notice of exercise to the Treasurer of York, followed by payment of the exercise price within 10 days after the exercise of the option. You may pay the exercise price, as specified by the Committee in your grant agreement, which may include payment by the following methods: (i) in cash; (ii) by delivering to York previously-owned shares; (iii) in the discretion of the Committee, through an election to have shares otherwise issuable to you withheld to pay the exercise price of such option; or (iv) in the discretion of the Committee, through any combination of the payment procedures set forth in (i) through (iii) above.

How long do I have to exercise my options?

The exercise term of each option will be determined by the Committee and set forth in your grant agreement; provided that the exercise period will generally not commence earlier than 6 months after the date of the grant of the option nor end later than 10 years after the date of the grant of the option. If you own more than 10 percent of the voting power of York stock or the stock of a subsidiary, and an incentive stock option is granted to you, the incentive stock option may not have a term that exceeds 5 years from the date of grant.

Illustration

If you receive a stock option with a five-year term on January 1, 2016, the option would need to be exercised no later than December 31, 2020.

What are stock appreciation rights (“SARs”)?

SARs may be granted in connection with an option and give you the right to receive the appreciation in the value of York stock over a specified period of time. SARs can be settled in cash, York stock or a combination of the two, as set forth in your grant agreement.

What is the value of a SAR?

In exchange for exercising a SAR, you will receive an amount of cash, York stock or a combination of the two, equal to the amount by which the fair market value of the underlying stock on the date of exercise exceeds the base price of the SAR, as set forth in your grant agreement.

Illustration

If you receive a stock settled SAR for 5,000 shares with a base price of \$7 and you exercise the SAR when the current price of York stock is \$10, you would receive \$15,000 worth of York stock (5,000 shares \times \$3 (or $\$10 - \7)), which would be 1,500 shares ($\$15,000 / \10).

What is the base price of a SAR?

The base price of each SAR will equal the per share exercise price of the related option.

When can I exercise my SARs?

You may exercise your SARs during the period specified in your grant agreement. Your SARs will be subject to vesting and other restrictions as specified in your grant agreement. Upon the exercise of your SAR, the underlying option will be cancelled, and, likewise, upon the exercise of the underlying option, your SAR will be cancelled.

What happens to my options or SARs if I leave York?

Except as provided in your award agreement or unless the Committee determines otherwise, if your employment or service terminates, to the extent your options or SARs are not vested and exercisable, those options or SARs, as applicable, will be forfeited and returned to York.

In the event of you cease to be an employee of York because of death, “Disability”, or “Retirement”, as such terms are defined in the Plan, your option must be exercised by you, your estate or beneficiaries, as applicable, within 1 year following your death or “Disability”, or within 3 years following your “Retirement”, prior to the option’s expiration. In these cases, you may exercise all or any portion of each option regardless of whether or not they are fully exercisable under the terms of the grant.

In the event your employment is terminated for any other reason, your option must be exercised within 3 months following your termination, prior to the option’s expiration.

The Committee may, in its sole discretion, extend the post-termination period during which the option may be exercised; provided however that such period may not extend beyond the original option period. Other than those provisions of the Plan regarding “Change in Control”, as such term is defined in the Plan, you have no right to exercise any your options or SARs if you are discharged for willful, deliberate, or gross misconduct, as determined by the Committee in its sole discretion.

What is a stock award?

A stock award is a grant of York stock that is often subject to vesting and transfer restrictions (Restricted Stock) as set forth in the grant agreement, but may not be subject to such restrictions (Unrestricted Stock).

The Committee will determine whether a stock award will be granted, the number of shares that will be awarded, any restrictions applicable to the stock award, and when and how any restrictions will lapse. Restrictions may be based on the lapse of a specified vesting period or upon meeting certain performance goals.

What is a restricted stock unit?

A Restricted Stock Unit represents the right to receive an amount in cash, York stock or a combination of cash and stock (as determined by the Committee) based upon the value of a share of York stock (or such other measurement base as the Committee determines) subject to restrictions. Restrictions may be based on the lapse of a specified vesting period or upon meeting certain performance goals. Restricted Stock Units that vest based upon meeting certain performance goals are called Performance Restricted Stock Units.

Will I receive dividends with respect to my Restricted Stock or Restricted Stock Units?

If York pays a cash dividend to holders of York stock during the period that you hold unvested Restricted Stock or Restricted Stock Units, you will be entitled to receive cash equal to the dividend payable on your Restricted Stock or Restricted Stock Units, which will be reinvested into additional shares of Restricted Stock or Restricted Stock Units when the dividend is paid. The additional shares of Restricted Stock or Restricted Stock Units will be paid at the same time, and to the same extent, that the underlying award is paid.

What happens to my Restricted Stock award or Restricted Stock Unit if I leave York?

Except as provided in your award agreement or unless the Committee determines otherwise, if your employment or service terminates while your Restricted Stock or Restricted Stock Unit is subject to restrictions, any shares, units, and any accrued but unpaid dividends (or dividend equivalents) as applicable, whose restrictions have not yet lapsed will be forfeited and returned to York.

Except as provided in your award agreement or unless the Committee determines otherwise at the time of grant, in the event of you cease to be an employee of York because of death, "Disability", or "Retirement", as such terms are defined in the Plan, and you have completed a minimum of 1 year of employment during your applicable restriction period, your restrictions shall lapse on that number of shares or units (if any) determined by multiplying the (i) full number of shares or units subject to restriction by (ii) a fraction, (x) the numerator of which is the number of full months of employment you have

completed in such restriction period and (y) the denominator of which is the total number of full months in such restriction period.

In the event your employment is terminated, the Committee may, in its sole discretion, waive in whole or in part any or all remaining restrictions. Other than those provisions of the Plan regarding "Change in Control", as such term is defined in the Plan, you have no right to receive payment of any your Restricted Stock or Restricted Stock Units if you are discharged for willful, deliberate, or gross misconduct, as determined by the Committee in its sole discretion.

What is Performance Restricted Stock?

Performance Restricted Stock is Restricted Stock that vests based on the achievement of one or more of the following performance goals: (i) total shareholder return; (ii) return on shareholders' equity; (iii) return on capital; (iv) earnings per share; (v) revenue; (vi) earnings; (vii) cash flow; (viii) operating income; (ix) earnings before interest, taxes, depreciation and amortization; and (x) fair market value of York stock. The Committee will determine a minimum performance level below which no Performance Restricted Stock will be payable. The Committee may adjust the performance measures to reflect significant unforeseen events, unless such adjustment would cause Performance Restricted Stock granted to a "covered employee" under Section 162(m) of the Internal Revenue Code (generally, the CEO and the three most highly compensated officers other than the CFO) to cease to be considered "performance-based compensation" under Section 162(m) of the Internal Revenue Code.

Will I receive dividends with respect to my Performance Restricted Stock?

If York pays a cash dividend to holders of York stock during the performance period for Performance Restricted Stock, you will be entitled to receive dividend equivalents, which will be reinvested into additional shares of Performance Restricted Stock when the dividend is paid. The additional shares of Performance Restricted Stock will be paid at the same time, and to the same extent, that the underlying award of Performance Restricted Stock is paid.

What happens to my Performance Restricted Stock if I leave York?

In the event that, during the performance period, you cease to be an employee of York because of your death, "Disability", or "Retirement", as such terms are defined in the Plan, and you have completed at least 1 year of employment during the applicable performance period, you shall be paid the number of shares of Performance Restricted Stock equal to the number actually earned, as of the end of the performance period, times a fraction, (x) the numerator of which is the number of full months of employment you have completed in such performance period and (y) the denominator of which is the total number of full months in such performance period. If you cease to be an employee of York after the performance period due to your death, Disability or Retirement, all of the shares underlying the Performance Restricted Stock will vest.

If your employment or service terminates during or after the performance period for any reason other than your death, Disability, or Retirement, your Performance Restricted Stock will be forfeited and returned to York.

In the event your employment is terminated, the Committee may, in its sole discretion, continue your right to earn any or all Performance Restricted Stock and waive in whole or in part any or all remaining restrictions. Other than those provisions of the Plan regarding "Change in Control", as such term is defined in the Plan, you have no right to receive payment of any your Performance Restricted Stock if you are discharged for willful, deliberate, or gross misconduct, as determined by the Committee in its sole discretion.

What happens to my grants upon a change in control of York?

The following will occur with respect to awards that terminate in connection with a "Change in Control", as such term is defined in the Plan:

- Stock options and SARs, whether vested or unvested, will become fully exercisable.
- All restrictions applicable to any outstanding Restricted Stock and Restricted Stock Units Award shall lapse as of the date of such Change in Control.
- Performance Restricted Stock will be deemed to have been earned to the maximum extent permitted under the performance goals for any performance period not yet completed as of the effective date of such Change in Control and will immediately vest as of the date of such Change in Control.

All Restricted Stock Units will be settled as promptly as is practicable in accordance with applicable law.

Do I ever have to pay York back for equity grants?

York will, in all appropriate circumstances, as determined by the Committee, and to the extent permitted by applicable law, require reimbursement or forfeiture of all or a portion of any award under the Plan,

including any dividends earned or paid in connection with an award, where the Committee has determined that all of the following factors are present:

- York is required to prepare an accounting restatement due to material noncompliance with any financial reporting requirement to which York is subject.
- The award, or its vesting or payment, was predicated upon the achievement of certain financial results that were the subject of the restatement, and such award, vesting or payment occurred or was received during the 3-year period preceding the date York is required to prepare the restatement.
- A smaller award, vesting or payment would have occurred or been made to you based upon the restated financial results.

In each such instance, York will, to the extent deemed appropriate by the Committee, recover or cancel the amount(s) by which an award, or its vesting or payment, during the aforementioned 3-year period exceeded the amount(s) that would have been awarded, vested or paid based on the restated financial results.

Are grants under the Plan transferable?

Generally, grants are not transferable by you except upon death. Grants may only be exercised by you during your lifetime and may not be transferred except by will, through the laws of descent and distribution or, in the case of awards other than incentive stock options, pursuant to a domestic relations order, if permitted by the Committee. The Committee may also permit you to transfer awards other than incentive stock options to applicable immediate family members or certain trusts or other entities established for the benefit of family members.

Can the Plan be amended?

The Plan may generally be amended by the Board or its delegate at any time. The stockholders must, however, approve any amendment for which stockholder approval is required under applicable provisions of the Internal Revenue Code or under applicable exchange requirements or to increase the maximum number of shares of York stock available for distribution under the Plan.

No modification, amendment, or termination of the Plan shall adversely affect your rights as a Plan participant under a grant previously made to you without your consent.

When does the Plan terminate?

The Plan will terminate on May 2, 2026, the tenth anniversary of the adoption date by the York shareholders.

What restrictions on resale apply?

If you are an affiliate of York, you will be subject to limitations on your ability to reoffer or resell shares of stock issued under the Plan. An affiliate is defined under the Securities Act of 1933 (the "Securities Act") to be a person who directly, or indirectly through one or more intermediaries, controls, is controlled by, or is under common control with York. Generally, affiliates may not offer or sell shares unless the offers and sales are made pursuant to an effective registration statement under the Securities Act or pursuant to an exemption. York has filed a registration statement on Form S-8 with respect to the shares offered by this prospectus. Affiliates may also sell shares without registration under the Securities Act pursuant to Rule 144, provided that the applicable terms and conditions of Rule 144 are met.

In addition, Section 16 of the Securities Exchange Act of 1934 (the "Exchange Act")

contains provisions to the effect that, among other things, any person who is an York officer or director or a beneficial owner of more than 10 percent of a class of York equity securities may be liable to York for profits realized from any purchase and sale (or any sale and purchase) of York equity securities within a period of less than 6 months. Substantial liabilities may be incurred by persons subject to Section 16 of the Exchange Act in connection with transactions in York equity securities (including stock options).

Before acquiring or disposing of any of York equity securities, you should consult with counsel as to your status as an affiliate, the applicability of Section 16 of the Exchange Act.

What are the federal income tax consequences of options, SARs, and stock awards?

The current United States federal income tax treatment of options and stock awards under the Plan is generally described below. This description of tax consequences is not a complete description. There may be different income tax consequences under certain circumstances, and there may be gift and estate tax consequences. Local, state, and other taxing authorities may also tax grants under the Plan. Tax laws are subject to change. You are urged to consult with your personal tax advisor concerning the application of the general principles discussed below to your own situation and the application of other tax laws. The Plan is not subject to the Employee Retirement Income Security Act of 1974 and is not a tax-qualified plan under Section 401 of the Internal Revenue Code.

Nonqualified Stock Options

There generally are no federal income tax consequences to you or to York upon the grant of a nonqualified stock option.

Upon the exercise of a nonqualified stock option, you will recognize ordinary income in an amount equal to the excess of the fair market value of the shares of York stock at the time of exercise over the exercise price. York generally will be entitled to a corresponding federal income tax deduction.

Upon the sale of the shares of stock acquired upon the exercise of a nonqualified stock option, you will have a capital gain or loss in an amount equal to the difference between the amount realized on the sale and your tax basis in the shares (the exercise price, plus the amount of income recognized at the time of exercise). The capital gain tax rate will depend upon the length of time you held the shares and other factors.

Illustration

On January 1, 2016, you receive a nonqualified stock option grant to purchase 5,000 shares of York stock at an exercise price of \$10 per share.

- You will not recognize income and York will not receive a deduction at this time.

On June 15, 2017, you exercise the option to purchase all 5,000 shares when the current price of the stock is \$15 per share.

- You will recognize \$25,000 of ordinary income (5,000 shares \times \$5 (\$15 – \$10)) and York will be entitled to a deduction in the same amount. You will have a \$75,000 basis in the shares of stock (the \$50,000 exercise price, plus the \$25,000 in recognized income).

On September 2, 2019, you sell all 5,000 shares of stock for \$25 per share.

- You will recognize \$50,000 in long-term capital gains (\$125,000 in sales proceeds less your \$75,000 in basis).

Incentive Stock Options

There generally are no federal income tax consequences to you or to York upon the grant of an incentive stock option.

You will not recognize income for purposes of the regular federal income tax upon the exercise of an incentive stock option. For purposes of the alternative minimum tax, however, in the year in which you exercise an incentive stock option, the amount by which the fair market value of the shares acquired upon exercise exceeds the exercise price will be included in your alternative minimum taxable income.

You will recognize income when you sell stock acquired upon exercise of an incentive stock option. If you dispose of the shares acquired upon exercise of an incentive stock option after two years from the date the option was granted and after one year from the date the shares were transferred upon the exercise of the option, you will recognize long-term capital gain or loss in the amount of the difference between the amount realized on the sale and the exercise price. York will not be entitled to any corresponding tax deduction.

If you dispose of shares acquired upon your exercise of an incentive stock option before satisfying both holding period requirements (a disqualifying disposition), your gain recognized on the disposition will be taxed as ordinary income to the extent of the difference between the fair market value of the shares on the date of exercise (or the amount realized on the disposition, if less) and the exercise price, and generally, York will be entitled to a deduction in that amount. The gain, if any, in excess of the amount recognized as ordinary income will be long-term or short-term capital gain, depending upon the length of time you held your shares before the disposition.

Illustration

On January 1, 2016, you receive an incentive stock option grant to purchase 5,000 shares of York stock at an exercise price of \$10 per share.

- You will not recognize income and York will not receive a deduction at this time.

On June 15, 2017, you exercise the option to purchase all 5,000 shares when the current price of the stock is \$15 per share.

- You will not recognize any regular federal income and York will not receive a deduction at this time. You will, however, recognize \$25,000 of alternative minimum taxable income (5,000 shares × \$5 (\$15 – \$10)).

Scenario 1

On March 2, 2018, you sell all 5,000 shares of stock for \$25 per share.

- You will recognize ordinary income in the amount of \$25,000 (5,000 shares × \$5 (the \$15 fair market value of the stock on the date of exercise less the \$10 exercise price) and York will receive a deduction in the same amount. You will have a \$75,000 basis in the shares of stock (the \$50,000 exercise price, plus the \$25,000 in recognized ordinary income).
- You will recognize \$50,000 in long-term capital gains (\$125,000 in sales proceeds less \$75,000 in basis).

Scenario 2

On September 2, 2019, you sell all 5,000 shares of stock for \$25 per share.

- You will recognize \$75,000 in long-term capital gains (\$125,000 in sales proceeds less your \$50,000 in basis attributable to the exercise price).

of a SAR. Upon exercise, you will recognize ordinary compensation income equal to the fair market value of any shares received. York generally will be entitled to a corresponding federal income tax deduction at the time of exercise of the SAR.

When you sell any shares acquired by the exercise of a SAR, you will have capital gain or loss in an amount equal to the difference between the amount realized upon the sale and your adjusted tax basis in the shares (the amount of ordinary income recognized by you at the time of exercise of the SAR).

Illustration

On July 1, 2016, you receive an SAR for 3,000 shares with a base amount of \$10 per share.

- You will not recognize income and York will not receive a deduction at this time.

On September 25, 2017, you exercise the SAR when the current price of the stock is \$15 per share.

- You will recognize \$15,000 of ordinary income (3,000 shares × \$5 (\$15 – \$10)) and York will be entitled to a deduction in the same amount. You will have a \$15,000 basis in the 1,000 shares of stock you receive.

On April 2, 2020, you sell all 1,000 shares of stock for \$25 per share.

- You will recognize \$10,000 in capital gains (\$25,000 in sales proceeds less your \$15,000 in basis).

Stock Appreciation Rights

There generally are no federal income tax consequences to you or us upon the grant

Stock Awards

If you receive stock awards, you generally will not recognize taxable income, and York will not be entitled to a deduction, until the stock is transferable by you or the stock is no longer subject to a substantial risk of forfeiture for federal tax purposes (i.e., when the shares vest), whichever occurs earlier. When the stock is either transferable or the stock is no longer subject to a substantial risk of forfeiture, you will recognize ordinary income in an amount equal to the fair market value of the shares (less any amounts paid for the shares) at that time, and generally, York will be entitled to a deduction in the same amount.

You may elect to recognize ordinary income, however, in the year when the restricted stock awards are granted in an amount equal to the fair market value of the shares subject to the award (less any amounts paid for such shares) at that time, determined without regard to any restrictions (commonly referred to as making an "83(b) election"). In that event, York generally will be entitled to a corresponding deduction in the same year. Any gain or loss recognized by you upon a later disposition of the shares will be capital gain or loss.

If you receive stock awards that are not subject to a substantial risk of forfeiture or are transferable at grant, you will recognize income on the value of the shares at the date of grant. York will generally be entitled to a corresponding tax deduction.

Illustration

On October 1, 2016, you receive an award for 5,000 shares of restricted stock and the current price of York stock is \$10 per share.

Scenario 1

You do not make an 83(b) election to include income in the year of grant.

- You will not recognize any income and York will not receive a deduction at this time.

On October 1, 2017, the restrictions on your stock award lapse and the current price of the stock is \$15 per share.

- You will recognize \$75,000 of ordinary income (5,000 shares × \$15) and York will be entitled to a deduction in the same amount. You will have a \$75,000 basis in the shares of stock.

On February 12, 2019, you sell all 5,000 shares of stock for \$25 per share.

- You will recognize \$50,000 in capital gains (\$125,000 in sales proceeds less your \$75,000 in basis).

Scenario 2

You make an 83(b) election to include income in the year of grant.

- You will recognize \$50,000 of ordinary income (5,000 shares × \$10) and York will be entitled to a deduction in the same amount. You will have a \$50,000 basis in the shares of stock.

On October 1, 2017, the restrictions on your stock award lapse and the current price of the stock is \$15 per share.

- You will not recognize any additional income at this time.

On February 12, 2019, you sell all 5,000 shares of stock for \$25 per share.

- You will recognize \$75,000 in capital gains (\$125,000 in sales proceeds less your \$50,000 in basis).

Stock Units

If you receive stock units, you generally will not recognize taxable income, and York will not be entitled to a deduction, until the stock unit is no longer subject to a substantial risk of forfeiture for federal tax purposes (i.e., when the shares vest) and settlement occurs, which generally must occur within 2

1/2 months following the end of the vesting year. When the stock unit is settled, you will recognize ordinary income in an amount equal to the fair market value of the shares (less any amounts paid for the shares) or cash provided at that time, and generally, York will be entitled to a deduction in the same amount.

Tax Withholding

York has the right to deduct from all grants or other compensation payable to you any taxes required to be withheld with respect to grants under the Plan. York may require that you pay to York the amount of any required withholding. The Committee may permit you to satisfy our tax withholding obligation with respect to a grant by having shares withheld or by accepting delivery of shares you previously owned. The value of shares withheld, however, may not exceed the minimum required tax withholding amount.

Transfer of Stock Options

The Committee may permit you to transfer nonqualified stock options to applicable family members or a trust or other entity established for the benefit of family members, consistent with applicable law. The tax consequences of stock option transfers are complex and should be carefully evaluated by you and your tax advisor.

Generally, you will not recognize income at the time you make a gift of a nonqualified stock option to a family member or a trust or other entity. When the transferee later exercises the option, you (and not the transferee) must recognize ordinary income on the difference between the fair market value of the stock and the exercise price.

For federal gift tax purposes, if you transfer an option before the option has become exercisable, the transfer will not be considered by the Internal Revenue Service to be a completed gift until the option

becomes exercisable. The value of the gift will be determined when the option becomes exercisable. Gifts of options may qualify for the federal annual gift tax annual exclusion (\$14,000 in 2016). If you die after transferring an option in a completed gift transaction, the transferred option may be excluded from your estate for estate tax purposes if the applicable estate tax requirements have been met.

What information is available about York and the Plan?

The Securities Exchange Commission (SEC) allows York to “incorporate by reference” into this prospectus the information York file with it, which means that York can disclose important information to you by referring you to those documents. The information incorporated by reference is considered to be a part of this prospectus, and later information filed with the SEC will update and supersede this information. York incorporates by reference any future filings made with the SEC under Sections 13(a), 13(c), 14, or 15(d) of the Exchange Act until York files a post-effective amendment to the registration statement indicating that all securities offered by this prospectus have been sold or deregistering all securities remaining unsold. The following documents filed with the SEC are incorporated by reference in this prospectus:

- (a) The York Annual Report on Form 10-K for the fiscal year ended December 31, 2015;
- (b) The York Quarterly Report on Form 10-Q for the quarter ended March 31, 2016;
- (c) The York Current Report on Form 8-K filed with the SEC on May 3, 2016; and
- (d) The description of York common stock, set forth in the York Current Report on Form 8-K filed with the Commission on June 12, 1997.

You may request a copy of these filings at no cost by writing York at the following address (or such other address as York provides in a notice to you):

The York Water Company
130 East Market Street
York, Pennsylvania 17401

You may request a copy of these filings at no cost by telephoning York at the following telephone number (or such other telephone number as York provides in a notice to you) during standard business hours: (717) 845-3601.

York has filed with the SEC a registration statement on Form S-8 with respect to the shares offered by this prospectus. This prospectus is a part of the registration statement and does not contain all of the information included in the registration statement, certain parts of which are omitted in accordance with the rules and regulations of the SEC. For further information about us and the common stock, please refer to the registration statement. Whenever a reference is made in this prospectus to the Plan, the reference may not be complete, and you should refer to the exhibits that are a part of the registration statement for a copy of the Plan.

York files annual, quarterly and special reports, proxy statements and other information with the SEC. Their SEC filings are available to the public over the Internet at the SEC's web site at www.sec.gov. (This URL is intended to be an inactive textual reference only.) You may also read and copy any document York files at the SEC's public reference rooms in Washington, D.C., New York, New York, and Chicago, Illinois. Please call the SEC at (800) SEC-0330 for further information on the public reference rooms. You may also inspect York's SEC reports and other information at the NASDAQ Global Market, on which York's common stock is listed.

York intends to send to you regular reports concerning your participation in the Plan, and you may request a report of the status of your participation in the Plan at any time. In addition to regularly supplied reports, York will provide to you, without charge, upon your oral or written request, another copy of this prospectus and a copy of any or all of the documents which are incorporated by reference (except that exhibits to such documents will not be provided without charge unless such exhibits are specifically incorporated by reference into such documents), and of any other document required to be delivered to participants in the Plan by rules adopted by the SEC. All requests for information about the Plan and the administrators of the Plan should be directed to us at the address listed above.

This Plan is not subject to any provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

This prospectus is intended to be a summary of the Plan, and in the event of any conflict between the terms of the Plan and this prospectus, the terms of the Plan shall govern. York has authorized no one to provide you with different information.

EXHIBIT A

THE YORK WATER COMPANY LONG-TERM INCENTIVE PLAN

THE YORK WATER COMPANY LONG-TERM INCENTIVE PLAN

ARTICLE I. GENERAL PROVISIONS

1.1 PURPOSES

The purposes of the Long-Term Incentive Plan (the “Plan”) are to advance the long-term success of The York Water Company (the “Company” or “York”), and to increase shareholder value by providing the incentive of long-term stock-based awards to officers, directors and key employees. The Plan is designed to: (1) encourage Company stock ownership by Participants to further align their interest with the interests of shareholders of the Company, (2) ensure that compensation practices of the Company are competitive in the industry and (3) assist in the attraction and retention of key employees vital to the Company's success.

1.2 DEFINITIONS

For the purpose of the Plan, the following terms shall have the meanings indicated:

(a) “**Board**” means the Board of Directors of the Company.

(b) “**Change in Control**” means: (1) the acquisition, directly or indirectly, by any person or entity, or persons or entities acting in concert, whether by purchase, merger, consolidation or otherwise, of voting power over that number of voting shares of the capital stock of the Company which, when combined with the existing voting power of such persons or entities, would enable them to cast more than fifty percent (50%) of the votes which all shareholders of York would be entitled to cast in the election of directors of York; (2) the transfer of ownership (in one transaction or a series of related transactions over a period of twelve months ending on the date of the most recent transaction) of 75% or more of the assets, other than intangible assets, including good will, of York to a transferee other than York or an entity of which a controlling interest is owned by York; provided that in addition, such transferred assets must also have 40% or more of the total gross fair market value of all of the assets of York, inclusive of the intangible assets; or (3) the date that a majority of members of York's Board of Directors is replaced during any twelve-month period by directors whose appointment or election is not endorsed by a majority of the members of York's Board of Directors before the date of the appointment or election.

(c) “**Code**” means the Internal Revenue Code of 1986, as amended, including any successor law thereto.

(d) “**Committee**” means the Compensation Committee of the Board.

(e) “**Common Stock**” means the Common Stock of the Company.

(f) “**Company**” means York Water Company.

(g) **“Disability”** means the Participant, by reason of any medically determinable physical or mental impairment that can be expected to result in death or to last for a continuous period of not less than twelve months, receives benefits for a period of not less than six months under the Company's Salary Continuation policy or any future disability policy as enacted. Medical determination of Disability may be made by either the Social Security Administration or by the provider of disability insurance covering employees or directors of the Company provided that the definition of "disability" applied under such insurance program complies with the requirements of the preceding sentence.

(h) **“Dividend Equivalent”** means an amount equal to the cash dividend paid on one share of Common Stock for each Performance Restricted Share granted during the Performance Period. All Dividend Equivalents will be reinvested in Performance Restricted Shares at a purchase price equal to the Fair Market Value on the dividend date.

(i) **“Fair Market Value”** means as of any date, so long as the Common Stock is traded on a nationally recognized securities exchange or automated dealer quotation system, the closing price of the Common Stock on that day. If the Common Stock is not traded on such an exchange or system and is traded solely on the over-the-counter market, the Fair Market Value shall be the average of the closing bid and asked prices for that day. If the Common Stock is not publicly traded, then Fair Market Value shall mean the value assigned to a share for a given day by the Committee in good faith in the exercise of its reasonable discretion and in a manner consistent with Code Section 409A.

(j) **“Incentive Stock Option”** means a Stock Option that meets the definition under Section 422 of the Code.

(k) **“Non-Employee Director”** means a member of the Board who is not an employee of the Company.

(l) **“Nonqualified Stock Option”** means a Stock Option that does not meet the definition of an Incentive Stock Option.

(m) **“Participant”** means any individual who has met the eligibility requirements set forth in Section 1.6 hereof and to whom a grant has been made and is outstanding under the Plan.

(n) **“Performance Measures”** shall mean the Performance Measures described in Section 4.4 of the Plan.

(o) **“Performance Period”** means, in relation to Performance Restricted Stock for any period for which performance goals have been established.

(p) **“Performance Restricted Stock”** means a right granted to a Participant pursuant to Article IV.

(q) **“Performance Restricted Stock Units”** means a bookkeeping entry representing the equivalent of shares of Stock, awarded to a Participant pursuant to Article V which is subject to a Restriction Period.

(r) **“Restricted Stock Grant”** means an award of Common Stock granted to a Participant pursuant to Article V which is subject to a Restriction Period.

(s) **“Restricted Stock Unit”** means a bookkeeping entry representing the equivalent of shares of Stock, awarded to a Participant pursuant to Article V which is subject to a Restriction Period.

(t) **“Restriction Period”** means in relation to the Performance Restricted Stock Grant or Restricted Stock Grant, the period of time (if any) during which (i) such shares are subject to forfeiture pursuant to the Plan and (ii) such shares may not be sold, assigned, transferred, pledged or otherwise disposed of by the Participant.

(u) **“Retirement”** means termination from employment with the Company at age sixty (60) or older.

(v) **“Stock Appreciation Right”** means a right granted to a Participant pursuant to Article III to surrender to the Company all or any portion of the related Stock Option and to receive in cash or in shares of Common Stock an amount equal to the excess of the Fair Market Value over the option price on the date of such exercise.

(w) **“Unrestricted Stock Grants”** means an award of Common Stock granted to a Participant pursuant to Article V which is not subject to a Restriction Period.

(x) **“Stock Option”** means a right granted to a Participant pursuant to Article II, to purchase, before a specified date and at a specified price, a specified number of shares of Common Stock.

1.3 ADMINISTRATION

The Plan shall be administered by the Compensation Committee of the Board which shall consist of not fewer than three directors of the Company or the full Board; provided, however, that the Board shall administer the Plan as it relates to the terms, conditions and grant of awards to Non-Employee Directors. For purposes of the Plan, the term Committee shall refer to the Compensation Committee of the Board or the full Board, as the case may be. A majority of the Committee shall constitute a quorum, and the acts of a majority of the members present at any meeting at which a quorum is present, or acts approved in writing by a majority of the Committee, shall be deemed the acts of the Committee. Subject to the provisions of the Plan and to directions by the Board, the Committee is authorized to interpret the Plan, to adopt administrative rules, regulations, and guidelines for the Plan, and to impose such terms, conditions, and restrictions on grants as it deems appropriate. The Committee, in its discretion, may allow certain optionees holding unexercised Incentive Stock Options to convert such options to Nonqualified Stock Options. The Committee may, with respect to Participants who are not subject to Section 16(b) of the Exchange Act or “covered employees” within the meaning of Section 162(m) of the Code (**“Section 162(m)”**), delegate such of its powers and authority under the Plan as it deems appropriate to designated officers or employees of the Company.

1.4 TYPES OF GRANTS UNDER THE PLAN

Grants under the Plan may be in the form of any one or more of the following:

- (a) Nonqualified Stock Options;
- (b) Incentive Stock Options
- (c) Stock Appreciation Rights;
- (d) Performance Restricted Stock Grants;
- (e) Performance Restricted Stock Units
- (f) Restricted Stock Grants;
- (g) Restricted Stock Units;
- (h) Unrestricted Stock Grants

1.5 SHARES SUBJECT TO THE PLAN AND INDIVIDUAL AWARD LIMITATION

(a) A maximum 50,000 shares of Common Stock may be issued under the Plan. All such shares may be granted in the form of Incentive Stock Options, Nonqualified Stock Options, Stock Appreciation Rights, Performance Restricted Shares, Restricted Stock Awards, Restricted Stock Units or Stock Awards, or in any combination of the foregoing. The total number of shares authorized is subject to adjustment as provided in Section 7.1 hereof. Shares of Common Stock issued under the Plan may be treasury shares or authorized but unissued shares. No fractional shares shall be issued under the Plan.

(b) If any Stock Option granted under the Plan expires or terminates, the underlying shares of Common Stock may again be made available for the purposes of the Plan. Any shares of Common Stock that have been granted as Restricted Stock Awards or that have been reserved for distribution in payment for Performance Restricted Shares but are later forfeited or for any other reason are not payable under the Plan, may again be made available for the purposes of the Plan. Furthermore, shares of Common Stock that are (i) tendered or withheld in payment of the exercise price of any Stock Option or in satisfaction of withholding tax obligations arising from any award, and (ii) shares of Common Stock repurchased by the Company that have been designated for allocation to the Plan, shall be available for issuance under the Plan.

(c) The aggregate maximum number of shares of Common Stock that may be granted to any Participant in the form of Stock Options, Stock Appreciation Rights, Performance Restricted Shares, Restricted Stock Awards, Restricted Stock Units and Stock Awards in any one calendar year is 700.

1.6 ELIGIBILITY AND PARTICIPATION

Participation in the Plan shall be limited to officers, who may also be members of the Board, other key employees of the Company who are so designated by the Committee in its discretion and Non-Employee Directors.

ARTICLE II. STOCK OPTIONS

2.1 GRANT OF STOCK OPTIONS

The Committee may from time to time, subject to the provisions of the Plan, grant Stock Options to Participants. The Committee shall determine the number of shares of Common Stock to be covered by each Stock Option and shall have the authority to grant Incentive Stock Options, Nonqualified Stock Options or a combination thereof; provided, however, that Incentive Stock Options may be granted only to Participants who are employees of the Company and may not be granted to Non-Employee Directors. Furthermore, the Committee may grant a Stock Appreciation Right in connection with a Stock Option, as provided in Article III.

2.2 INCENTIVE STOCK OPTION EXERCISE LIMITATIONS

The aggregate Fair Market Value (determined at the time an Incentive Stock Option is granted) of the shares of Common Stock with respect to which an Incentive Stock Option is exercisable for the first time by a Participant during any calendar year (under all plans of the Company) shall not exceed \$100,000 or such other limit as may be established from time to time under the Code.

2.3 OPTION DOCUMENTATION

Each Stock Option shall be evidenced by a written Stock Option agreement (“**Option Agreement**”) between the Company and the Participant to whom such Stock Option is granted, specifying the number of shares of Common Stock that may be acquired by its exercise and containing such terms and conditions consistent with the Plan as the Committee shall determine.

2.4 EXERCISE PRICE

The price at which each share covered by a Stock Option may be acquired shall be determined by the Committee at the time the Stock Option is granted and shall not be less than the Fair Market Value of the underlying shares of Common Stock on the day the Stock Option is granted. If an Incentive Stock Option is granted to an employee who, at the time such Incentive Stock Option is granted, owns shares of the Company possessing more than 10 percent of the total combined voting power of all classes of shares of the Company or its subsidiaries (“**10% Shareholder**”), the exercise price of such Stock Option shall not be less than 110% of the Fair Market Value of the underlying shares of Common Stock on the day such Stock Option is granted. The exercise price will be subject to adjustment in accordance with the provisions of Section 7.1 of the Plan.

2.5 EXERCISE OF STOCK OPTIONS

(a) Exercisability. Stock Options shall become exercisable at such times and upon the satisfaction of such conditions and in such installments as the Committee may provide at the time of grant.

(b) Exercise Term. Each Option Agreement shall state the period or periods of time within which the Stock Option may be exercised by the Participant, in whole or in part, which shall be such period or periods of time as may be determined by the Committee, provided that the exercise period shall not commence earlier than six (6) months after the date of the grant of the Stock Option nor end later than ten (10) years after the date of the grant of the Stock Option.

(c) Exercise in the Event of Termination of Employment.

(i) Death: Unless otherwise provided by the Committee at the time of grant, in the event of the death of the Participant, the Stock Option must be exercised by the Participant's estate or beneficiaries within one year following the death of the Participant and prior to its expiration. Each Stock Option may be exercised as to all or any portion thereof regardless of whether or not fully exercisable under the terms of the grant.

(ii) Disability: Unless otherwise provided by the Committee at the time of grant, in the event of the Disability of the Participant, the Stock Option must be exercised within one year following the Participant's termination of employment and prior to its expiration. Each Stock Option may be exercised as to all or any portion thereof regardless of whether or not fully exercisable under the terms of the grant.

(iii) Retirement: Unless otherwise provided by the Committee at the time of grant, in the event of the Retirement of the Participant, the Stock Option must be exercised within three years following the Participant's termination of employment and prior to its expiration. An unexercised Incentive Stock Option will cease to be treated as such and will become a Nonstatutory Stock Option three months following the date of Retirement. Each Stock Option may be exercised as to all or any portion thereof regardless of whether or not fully exercisable under the terms of the grant.

(iv) Other Terminations: Unless otherwise provided by the Committee at the time of grant, in the event a Participant ceases to be an employee of the Company for any reason other than death, Disability, or Retirement, Stock Options which are exercisable on the date of termination must be exercised within three months after termination and prior to the expiration date of any such option. All options which are not exercisable on the date of termination shall be canceled.

(v) Extension of Exercise Period: Notwithstanding all other provisions under Section 2.5(c), in the event a Participant's employment is terminated, the Committee may, in its sole discretion, extend the post-termination period during which the option may be exercised, provided however that such period may not extend beyond the original option period.

(d) Exercise In the Event of a Change in Control: In the event of any Change in Control, all Stock Options shall immediately become exercisable without regard to the exercise period established pursuant to this Section 2.5 and the Option Agreement.

2.6 METHOD OF EXERCISE

The Stock Option may be exercised in whole or in part from time to time by written request received by the Treasurer of the Company. The option price of each share acquired pursuant to a Stock Option shall be paid in full on or within ten (10) days after the exercise of the Stock Option either (i) in cash, (ii) by delivering to the Company previously-owned shares of Common Stock, (iii) in the discretion of the Committee, through an election to have shares of Common Stock otherwise issuable to the Participant withheld to pay the exercise price of such Stock Option, or (iv) in the discretion of the Committee, through any combination of the payment procedures set forth in (i) through (iii) above. However, shares of Common Stock previously acquired by the Participant under the Plan or any other incentive plan of the Company shall not be utilized for purposes of payment upon the exercise of a Stock Option unless those shares have been owned by the Participant for a six-month period or such longer period as the Committee may determine. Common Stock acquired by the Participant which is identified as having been obtained through an Incentive Stock Option under this Plan and is still subject to the holding requirements under Section 422 of the Code may not be tendered in payment of the option price.

2.7 LIMITATION OF RIGHTS AS A SHAREHOLDER

No Participant shall have any rights to dividends or other rights of a shareholder with respect to shares of Common Stock subject to a Stock Option until the Participant has given written notice of exercise of the Stock Option, has paid in full the option price for such shares of Common Stock and has otherwise complied with this Plan, the Option Agreement and such rules and regulations as may be established by the Committee.

ARTICLE III. STOCK APPRECIATION RIGHTS

3.1 GRANT OF STOCK APPRECIATION RIGHTS

The Committee may, in its discretion, grant Stock Appreciation Rights in connection with all or any part of a Stock Option granted under the Plan. Any Stock Appreciation Right granted in connection with a Stock Option shall be governed by the terms of the Option Agreement and the Plan. A Stock Appreciation Right may be granted either concurrently with the grant of the related Stock Option or, if the related Stock Option is a Nonstatutory Stock Option, at any time thereafter prior to the complete exercise, termination, expiration or cancellation of such related Stock Option, and shall be granted at Fair Market Value in accordance with the requirements for exemption from Section 409A of the Code.

3.2 EXERCISE OF STOCK APPRECIATION RIGHTS

Stock Appreciation Rights shall become exercisable under the same terms and conditions governing the related Stock Option under Section 2 and the Option Agreement, but shall be

exercisable only when the Fair Market Value of the shares subject thereto exceeds the option price of the related Stock Option. Further, the Stock Appreciation Right shall be exercisable only at the time and to the extent that the related Stock Option is exercisable, and in no event after the complete termination or full exercise of the related Stock Option.

3.3 METHOD OF EXERCISE

(a) Stock Appreciation Rights shall permit the Participant, upon exercise of such rights, to surrender the related Stock Option, or any portion thereof, and to receive, without payment to the Company (except for applicable withholding taxes), an amount equal to the excess of the Fair Market Value over the option price. Such amount shall be paid in shares of Common Stock valued at Fair Market Value on the date of exercise or in cash, or any combination of shares and cash, as determined by the Committee in its discretion.

(b) Upon the exercise of a Stock Appreciation Right and surrender of the related Stock Option, or portion thereof, such Stock Option, to the extent surrendered, shall be terminated, and the shares covered by the Stock Option so surrendered shall no longer be available for purposes of the Plan. Upon the exercise or termination of the related Stock Option, the Stock Appreciation Right with respect thereto shall be canceled automatically to the extent of the number of shares of Common Stock with respect to which the related Stock Option was so exercised or terminated.

ARTICLE IV. PERFORMANCE RESTRICTED STOCK

4.1 GRANT OF PERFORMANCE RESTRICTED STOCK

The Committee may from time to time, grant shares of Common Stock to Participants in the form of Performance Restricted Stock, which will thereafter become the unrestricted property of the Participant only if they are both Earned and become vested. For purposes of the Plan, Performance Restricted Shares shall be deemed to be “**Earned**” as of the day during the Performance Period that the performance of the Company meets or exceeds the Performance Measures established by the Committee relating to those Performance Restricted Stock. Such Performance Restricted Stock shall be subject to the provisions of the Plan terms and conditions, and, if earned, a vesting period as the Committee shall determine.

4.2 PERFORMANCE RESTRICTED SHARE AGREEMENT

Each grant of Performance Restricted Stock shall be evidenced by a written agreement between the Company and Participant to whom such shares are granted. The agreement shall specify the number of Performance Restricted Stock granted, the terms and conditions of the grant, the duration of the Performance Period, the Performance Measures to be achieved, and the vesting period applicable to shares of Common Stock Earned.

4.3 COMMON STOCK EQUIVALENT

Performance Restricted Stock shall be evidenced either by a Common Stock certificate issued in the name of the Participant, which shall bear appropriate restrictive legends relating to

the applicable Performance Measures and the Performance Period, or by book entry on the stock transfer records of the Company showing the issuance of said shares in the name of the Participant and the Performance Measures and Performance Period that apply. Certificates, if issued, shall be held in custody by the Company until the Performance Restricted Stock are both Earned and vested.

4.4 PERFORMANCE MEASURES

Performance Restricted Stock awards shall be conditioned upon the Company's attainment of a specified goal with respect to one or more Performance Measures, including, but not limited to: (i) total shareholder return; (ii) return on shareholders' equity; (iii) return on capital; (iv) earnings per share; (v) revenue; (vi) earnings; (vii) cash flow; (viii) operating income; (ix) earnings before interest, taxes, depreciation and amortization; and (x) Fair Market Value of Common Stock. The Committee shall determine a minimum performance level below which no Performance Restricted Stock shall be payable and a performance schedule under which the number of shares earned may be less than, equal to, or greater than the number of Performance Restricted Stock granted based upon the Company's performance. The Committee may adjust the Performance Measures to reflect significant unforeseen events; provided, however, that the Committee may not make any such adjustment with respect to any award of Performance Restricted Stock to an individual who is then a "covered employee" as such term is defined in Regulation 1.162-27(c)(2) promulgated under Section 162(m), if such adjustment would cause compensation pursuant to such Performance Restricted Stock award to cease to be performance-based compensation under Section 162(m).

4.5 PERFORMANCE PERIOD

The Committee shall establish a Performance Period applicable to each grant of Performance Restricted Stock. Each such Performance Period shall commence as of the date determined by the Committee in its discretion. There shall be no limitation on the number of Performance Periods established by the Committee, and more than one Performance Period may encompass the same calendar year or other period covered by one or more other Performance Periods. The Committee may shorten any Performance Period if it determines that unusual or unforeseen events so warrant.

4.6 DIVIDEND EQUIVALENTS DURING PERFORMANCE PERIOD

If, during the Performance Period, the Company makes a payment of cash dividends to holders of Common Stock, a Participant shall be entitled to receive Dividend Equivalents, which shall be reinvested in additional Performance Restricted Stock at the same time as such cash dividend is paid. Performance Restricted Stock resulting from such dividend reinvestment shall be evidenced by an additional share certificate or by further book entry on the stock transfer records of the Company of Common Stock, bearing the appropriate restrictive legend, and shall be added to the other Performance Restricted Stock held in custody or showing on the Common Stock transfer records of the Company, and shall be payable to the Participant in the same manner and at the same time as the Performance Restricted Stock with respect to which such Dividend Equivalents were issued.

4.7 CONVERSION OF PERFORMANCE RESTRICTED SHARES

(a) At the conclusion of the Performance Period, the Committee shall determine the number of Performance Restricted Stock, if any, that have been earned on the basis of Company performance in relation to the established Performance Measures and that have become vested. The Company shall then, as soon as administratively practicable, deliver or otherwise make available in the Participant's name, shares of Common Stock bearing no Plan-related restrictive legends, in an aggregate amount equal to the number of Performance Restricted Stock, plus additional shares due to Dividend Equivalents, Earned and vested as of the end of the Performance Period. In no event shall such number exceed 300% of the shares contingently granted.

(b) Any Performance Restricted Stock being held in custody or entered on the stock transfer records of the Company, including the related additional stock due to Dividend Equivalents, that the Committee determines to have not been Earned and vested shall be canceled.

4.8 VESTING

Performance Restricted Stock that are Earned during the Performance Period will continue to be restricted property, subject to the Participant's continued employment with the Company through the last day of the Performance Period, at which time the Performance Restricted Stock that were Earned will vest and become the unrestricted property of the Participant. In the event the Participant's employment with the Company terminates during the Performance Period, Section 4.10 shall apply to determine the Participant's rights with respect to Performance Restricted Stock Earned in such Performance Period. The Committee may accelerate or waive the Performance Measures attached to a particular grant, in whole or in part, based on service and such other factors as the Committee may determine.

4.9 OTHER TERMS AND CONDITIONS

Performance Restricted Stock shall be subject to the following terms and conditions:

(a) Except as otherwise provided in the Plan or in the Performance Restricted Stock agreement, the Participant shall have all the rights of a shareholder of the Company, including the right to vote the stock.

(b) Cash dividends paid with respect to Performance Restricted Stock shall be reinvested to purchase additional shares of Common Stock that shall be subject to the same terms, conditions, and restrictions that apply to the Performance Restricted Stock with respect to which such dividends were issued.

4.10 TERMINATION OF EMPLOYMENT DURING A PERFORMANCE PERIOD

(a) In the event a Participant terminates employment during a Performance Period by reason of death, Disability, or Retirement, and the Participant had completed a minimum of one year of employment during the Performance Period, the Participant shall be entitled to that number of shares earned (if any) determined by multiplying the full number of stock earned (if

any) by a fraction, the numerator of which is the number of full months of employment the Participant had completed in such Performance Period and the denominator of which is the total number of full months in such Performance Period. All applicable restrictions shall lapse with respect to such shares and such shares of Common Stock shall be issued to the Participant or the Participant's designated beneficiary following the Performance Period. In the event the Participant had not completed one year of employment during the Performance Period, the Participant shall forfeit all rights to earn such Performance Restricted Stock.

(b) If a Participant terminates employment during a Performance Period for any reason other than death, Disability, or Retirement, the Participant shall forfeit all rights to earn such Performance Restricted Stock.

(c) Notwithstanding Sections 4.10(a) and 4.10(b), in the event a Participant's employment is terminated during a Performance Period under special circumstances, the Committee may, in its sole discretion, continue a Participant's rights to earn any or all Performance Restricted Stock and waive in whole or in part any or all remaining restrictions.

4.11 TERMINATION OF EMPLOYMENT FOLLOWING A PERFORMANCE PERIOD

(a) In the event a Participant terminates employment following a Performance Period by reason of death, Disability, or Retirement, all shares of Common Stock (formerly Performance Restricted Stock) shall immediately vest, and shares of Common Stock shall be issued to the Participant or the Participant's designated beneficiary.

(b) If a Participant terminates employment following a Performance Period for any reason other than death, Disability, or Retirement, the Participant shall forfeit all shares of Common Stock (formerly Performance Restricted Stock) which have not yet vested. Shares of Common Stock which have vested shall be issued to the Participant.

(c) Notwithstanding Sections 4.11(a) and 4.11(b), in the event a Participant's employment is terminated following a Performance Period under special circumstances, the Committee may, in its sole discretion, accelerate the remaining vesting period (if any) associated with that grant.

4.12 CHANGE IN CONTROL PROVISIONS

In the event of any Change in Control, (i) all Performance Restricted Stock granted, including those granted pursuant to Dividend Equivalents, shall be deemed to have been Earned to the maximum extent permitted pursuant to Section 4.4 for any Performance Period not yet completed as of the effective date of such Change in Control and (ii) all shares of Common Stock (which have been converted from Performance Restricted Shares Earned) not otherwise vested shall immediately vest as of the date of such Change in Control.

ARTICLE V.
RESTRICTED STOCK GRANTS AND UNITS AND STOCK AWARDS

5.1 AWARD OF RESTRICTED STOCK AND UNITS AND STOCK GRANTS

The Committee may grant Restricted Stock, Restricted Stock Units and unrestricted Stock Grant to officers and key employees of the Company subject to such terms and conditions as the Committee shall determine, provided that each Restricted Stock Award or Restricted Unit shall be subject to a Restriction Period. Restricted Stock Awards, Restricted Units and Stock Awards shall be used for the purposes of recruitment, recognition, and retention of key employees vital to the Company's success. The Committee may, in its sole discretion, require a Participant to deliver consideration in the form of services or cash as a condition to the grant of a Restricted Stock Award or Stock Award.

5.2 RESTRICTED STOCK AND UNITS AWARD AND STOCK AWARD AGREEMENTS

Each Restricted Stock Award, Restricted Stock Unit and Stock Award shall be evidenced by a written agreement between the Company and the Participant to whom such award is granted. The agreement shall specify the number of shares or units awarded, the terms and conditions of the award and, in the case of a Restricted Stock Award or Restricted Stock Unit, the Restriction Period, and the consequences of forfeiture.

5.3 AWARDS AND CERTIFICATES

Shares of Common Stock awarded pursuant to a Restricted Stock Award or a Stock Award shall be registered in the name of the Participant and evidenced either by the issuance of certificates or by book entry on the stock transfer records of the Company showing the applicable restrictions. Certificates evidencing Restricted Stock Awards, bearing appropriate restrictive legends, shall be held in custody by the Company until the restrictions thereon are no longer in effect. After the lapse or waiver of the restrictions imposed upon the Restricted Stock Award, the Company shall deliver in the Participant's name one or more stock certificates, free of restrictions, evidencing the shares of Common Stock subject to the Restricted Stock Award to which the restrictions have lapsed or been waived, or shall re-register the shares of Common Stock on the stock transfer records of the Company free of the applicable restrictions.

5.4 RESTRICTION PERIOD

At the time a Restricted Stock Award is made, the Committee shall establish a Restriction Period applicable to such award. The Committee may provide for the lapse of such restrictions in installments and may accelerate or waive such restrictions, in whole or in part, based on service and such other factors as the Committee may determine.

5.5 RESTRICTED STOCK UNITS

Restricted Stock Units may be settled in cash or Stock, as determined by the Committee and set forth in the Award Agreement. Holders of Restricted Stock Units shall have no rights as stockholders of the Company. The Committee may provide in an Award Agreement that the

holder of such Restricted Stock Units shall be entitled to receive, upon the Company's payment of a cash dividend on its outstanding Stock, a cash payment for each Restricted Stock Unit held equal to the per-share dividend paid on the Stock, which may be deemed reinvested in additional Restricted Stock Units at a price per unit equal to the Fair Market Value of a share of Stock on the date that such dividend is paid to shareholders.

5.6 OTHER TERMS AND CONDITIONS OF RESTRICTED STOCK AWARDS

Shares of Common Stock subject to Restricted Stock Awards shall be subject to the following terms and conditions:

(a) Except as otherwise provided in the Plan or in the Restricted Stock Award agreement, the Participant shall have all the rights of a shareholder of the Company, including the right to vote the shares.

(b) Cash dividends paid with respect to Common Stock subject to a Restricted Stock Award shall be reinvested to purchase additional shares of Common Stock that shall be subject to the same terms, conditions, and restrictions that apply to the Restricted Stock Award with respect to which such dividends were issued.

5.7 TERMINATION OF EMPLOYMENT

(a) In the event a Participant terminates employment during the Restriction Period by reason of death, Disability or Retirement, and the Participant had completed a minimum of one year of employment during the Restriction Period, restrictions shall lapse on that number of shares or units (if any) determined by multiplying the full number of shares or units subject to restriction by a fraction, the numerator of which is the number of full months of employment the Participant had completed in such Restriction Period and the denominator of which is the total number of full months in such Restriction Period.

(b) If a Participant terminates employment for any reason other than death, Disability, or Retirement, the Participant shall forfeit all shares subject to restriction.

(c) Notwithstanding Sections 5.6(a) and 5.6(b), in the event a Participant's employment is terminated under special circumstances, the Committee may, in its sole discretion, waive in whole or in part any or all remaining restrictions.

5.8 CHANGE IN CONTROL PROVISIONS

In the event of any Change in Control, all restrictions applicable to any outstanding Restricted Stock Restricted Stock Units Award shall lapse as of the date of such Change in Control.

ARTICLE VI.
TAX WITHHOLDING AND DEFERRAL OF PAYMENT

6.1 TAX WITHHOLDING

(a) The Company may withhold from any payment of cash or Common Stock to a Participant or other person pursuant to the Plan an amount sufficient to satisfy any required withholding taxes, including the Participant's social security and Medicare taxes and federal, state and local income tax with respect to income arising from the payment of the award. The Company shall have the right to require the payment of any such taxes before delivering payment or issuing Common Stock pursuant to the award.

(b) At the discretion of the Committee, share tax withholding may be included as a term of any grant of Stock Options, Stock Appreciation Rights, Performance Restricted Shares, Restricted Stock or Unit Awards or Stock Awards.

(c) Share tax withholding shall entitle the Participant to elect to satisfy, in whole or in part, any tax withholding obligations in connection with the issuance of shares of Common Stock earned under the Plan by requesting that the Company either:

- (i) withhold shares of Common Stock otherwise issuable to the Participant, or
- (ii) by accepting delivery of shares of Common Stock previously owned by the Participant.

In either case, the Fair Market Value of such shares of Common Stock will generally be determined on the date the Participant elects to satisfy such withholding tax obligations in such manner.

(d) Notwithstanding any other provision hereof to the contrary, the Committee, in its sole discretion, may at any time suspend, terminate, or disallow any or all entitlements to share tax withholding previously granted or extended to any Participant.

6.2 NO ELECTIVE DEFERRAL OF PAYMENT

No Participant may be offered the right to elect to defer the receipt of all or any portion of Performance Restricted Shares, Restricted Stock Awards, Stock Awards or any other award otherwise distributable to such Participant. It is the Company's intent that the Plan, and each award feature under the Plan, be exempt from the requirements imposed by Code Section 409A on nonqualified deferred compensation plans and, in furtherance of that intent, the Committee, in its exercise of administrative discretion hereunder, shall at all times do so in a manner that avoids compensation deferral arrangements that would be subject to Code Section 409A. Furthermore, awards that have been made, earned and vested shall be paid out as soon as practicable once all performance and vesting restrictions have been satisfied or lapsed, and in any event shall be paid in full no later than the 15th day of the third month following the end of the Company's taxable year in which all performance and vesting restrictions were satisfied.

**ARTICLE VII.
OTHER PROVISIONS**

7.1 ADJUSTMENT IN NUMBER OF SHARES AND OPTION PRICES

Grants of Stock Options, Stock Appreciation Rights, Performance Restricted Shares, and Restricted Stock or Unit Awards and Stock Awards shall be subject to adjustment by the Committee as to the number and price of shares of Common Stock or other considerations subject to such grants in the event of changes in the outstanding shares by reason of stock dividends, stock splits, recapitalizations, reorganizations, mergers, consolidations, combinations, exchanges, or other relevant changes in capitalization occurring after the date of grant. In the event of any such change in the outstanding shares, the aggregate number of shares available under the Plan may be appropriately adjusted by the Committee. Except in connection with a corporate transaction involving the Company (including, without limitation, any stock dividend, stock split, extraordinary cash dividend, recapitalization, reorganization, merger, consolidation, split-up, spin-off, combination, or exchange of shares), the terms of outstanding awards may not be amended to reduce the exercise price of an outstanding Stock Option or cancel, exchange or surrender an outstanding Stock Option in exchange for cash, other awards or Stock Options with an exercise price that is less than the exercise price of the original Stock Option. Notwithstanding anything in the Plan to the contrary, neither the Board nor the Committee shall have the authority, without shareholder approval, (i) to accept the surrender of any outstanding Stock Option when the Fair Market Value of a share of Common Stock is less than the exercise price of such outstanding Stock Option and grant new Stock Options or other awards in substitution for such surrendered Stock Option or pay cash in connection with such surrender, (ii) to reduce the exercise price of any outstanding Stock Option, or (iii) to take any other action that would be treated as a repricing of Stock Options under the rules of the primary stock exchange on which the Common Stock is listed.

7.2 NO RIGHT TO EMPLOYMENT

Nothing contained in the Plan, nor in any grant pursuant to the Plan, shall confer upon any Participant any right with respect to continuance of employment by the Company or its subsidiaries, nor interfere in any way with the right of the Company or its subsidiaries to terminate the employment or change the compensation of any employee at any time.

7.3 NONTRANSFERABILITY

A Participant's rights under the Plan, including the right to any shares or amounts payable may not be assigned, pledged, or otherwise transferred except, in the event of a Participant's death, to the Participant's designated beneficiary or, in the absence of such a designation, by will or by the laws of descent and distribution; provided, however, that the Committee may, in its discretion, at the time of grant of a Nonstatutory Stock Option or by amendment of an Option Agreement for an Incentive Stock Option or a Nonstatutory Stock Option, provide that Stock Options granted to or held by a Participant may be transferred, in whole or in part, to one or more transferees and exercised by any such transferee, provided further that (i) any such transfer must be without consideration, (ii) each transferee must be a member of such Participant's "immediate family" or a trust, family limited partnership or other estate planning vehicle

established for the exclusive benefit of one or more members of the Participant's immediate family; and (iii) such transfer is specifically approved by the Committee following the receipt of a written request for approval of the transfer; and provided further that any Incentive Stock Option which is amended to permit transfers during the lifetime of the Participant shall, upon the effectiveness of such amendment, be treated thereafter as a Nonstatutory Stock Option. In the event a Stock Option is transferred as contemplated in this Section 7.3, such transfer shall become effective when approved by the Committee, and such Stock Option may not be subsequently transferred by the transferee other than by will or the laws of descent and distribution. Any transferred Stock Option shall continue to be governed by and subject to the terms and conditions of this Plan and the relevant Option Agreement, and the transferee shall be entitled to the same rights as the Participant as if no transfer had taken place. As used in this Section 7.3, "immediate family" shall mean, with respect to any person, any spouse, child, stepchild or grandchild, and shall include relationships arising from legal adoption.

7.4 COMPLIANCE WITH GOVERNMENT REGULATIONS

(a) The Company shall not be required to issue or deliver shares or make payment upon any right granted under the Plan prior to complying with the requirements of any governmental authority in connection with the authorization, issuance, or sale of such shares.

(b) The Plan shall be construed and its provisions enforced and administered in accordance with the laws of the Commonwealth of Pennsylvania applicable to contracts entered into and performed entirely in such state.

(c) Notwithstanding that the Plan, and each award issued pursuant to the Plan, is intended to be exempt from the requirements Section 409A of the Code imposes on nonqualified deferred compensation plans, in the event that any award under the Plan is determined to provide nonqualified deferred compensation within the meaning of said Section 409A, the distribution of such award to a key employee of the Company, as defined in Section 416(i) of the Code without regard to paragraph (5) thereof, being made on account of the key employee's separation from service with the Company, shall be deferred to a date that is six months after the separation from service. For all purposes under the Plan, a termination of employment shall mean a separation from service as defined by Section 409A of the Code.

7.5 RIGHTS AS A SHAREHOLDER

The recipient of any grant under the Plan shall have no rights as a shareholder with respect thereto unless and until certificates for shares of Common Stock are issued in the name of such recipient; provided, however, that a recipient of (i) an award of Performance Restricted Shares, or (ii) a Restricted Stock Award, evidenced only by book entry on the stock transfer records of the Company pursuant to Section 4.3 or Section 5.3, shall have the right to receive dividends on the shares of Common Stock underlying such award, and, to the extent not inconsistent with the relevant Performance Restricted Share agreement or Restricted Stock Award agreement, shall have all other rights of a shareholder in the Company, including the right to vote the shares, in accordance with Section 4.9 or Section 5.6.

7.6 UNFUNDED PLAN

Unless otherwise determined by the Committee, the Plan shall be unfunded and shall not create (or be construed to create) a trust or separate funds. With respect to any payment not yet made to a Participant, nothing contained herein shall give any Participant any rights that are greater than those of a general creditor of the Company.

7.7 FOREIGN JURISDICTION

The Committee shall have the authority to adopt, amend, or terminate such arrangements, not inconsistent with the intent of the Plan, as it may deem necessary or desirable to make available tax or other benefits of the laws of foreign countries in order to promote achievement of the purposes of the Plan.

7.8 OTHER COMPENSATION PLANS

Nothing contained in this Plan shall prevent the Company from adopting other or additional compensation arrangements, subject to shareholder approval if such approval is required.

7.9 TERMINATION OF EMPLOYMENT – CERTAIN FORFEITURES

Notwithstanding any other provision of the Plan (other than provisions regarding Change in Control, including without limitation Sections 2.5(d), 4.12 and 5.8, which shall apply in all events), a Participant shall have no right to exercise any Stock Option or Stock Appreciation Right or receive payment of any Performance Restricted Share, Restricted Unit or Restricted Stock Award if the Participant is discharged for willful, deliberate, or gross misconduct, as determined by the Committee in its sole discretion. Furthermore, notwithstanding any other provision of the Plan to the contrary, in the event that a Participant receives or is entitled to cash or the delivery or vesting of Common Stock pursuant to an award during the 12-month period prior to the Participant's termination of employment with the Company, then the Committee, in its sole discretion, may require the Participant to return or forfeit the cash and/or Common Stock received with respect to an award (or its economic value as of (i) the date of the exercise of Stock Options or Stock Appreciation Rights; (ii) the date immediately following the end of the Restriction Period for Restricted Stock Units or Awards or the end of the vesting period for Performance Restricted Shares, or (iii) the date of grant or payment with respect to Stock Awards) in the event that the Participant: (y) is discharged for willful, deliberate or gross misconduct, as determined by the Committee in its sole discretion, or (z) engages in any business or enters into any employment which the Committee in its sole discretion determines to be (1) directly or indirectly competitive with the business of the Company or (2) substantially injurious to the Company's financial interest. A Participant may request the Committee in writing to determine whether any proposed business or employment activity would justify such a forfeiture. Such a request shall fully describe the proposed activity and the Committee's determination shall be limited to the specific activity so described. The Committee's right to require forfeiture under this Section 7.9 must be exercised within 90 days after the discovery of an occurrence triggering the Committee's right to require forfeiture but in no event later than 24 months after the Participant's termination of employment with the Company.

7.10 FINANCIAL RESTATEMENT AND CLAWBACK

The Company will, in all appropriate circumstances, as determined by the Committee, and to the extent permitted by applicable law, require reimbursement or forfeiture of all or a portion of any award under the Plan, including any dividends earned or paid in connection with an award, where the Committee has determined that all of the following factors are present: (i) the Company is required to prepare an accounting restatement due to material noncompliance with any financial reporting requirement to which the Company is subject; (ii) the award, or its vesting or payment, was predicated upon the achievement of certain financial results that were the subject of the restatement, and such award, vesting or payment occurred or was received during the three-year period preceding the date the Company is required to prepare the restatement, and (iii) a smaller award, vesting or payment would have occurred or been made to the Participant based upon the restated financial results. In each such instance, the Company will, to the extent deemed appropriate by the Committee, recover or cancel the amount(s) by which an award, or its vesting or payment, during the aforementioned three-year period exceeded the amount(s) that would have been awarded, vested or paid based on the restated financial results, and the Participant shall be required to repay to the Company any such amount(s) received.

ARTICLE VIII. AMENDMENT AND TERMINATION

8.1 AMENDMENT AND TERMINATION

The Board may modify, amend, or terminate the Plan at any time except that, to the extent then required by applicable law, rule, or regulation, approval of the holders of a majority of shares of Common Stock represented in person or by proxy at a meeting of the shareholders will be required to increase the maximum number of shares of Common Stock available for distribution under the Plan (other than increases due to adjustments in accordance with the Plan). No modification, amendment, or termination of the Plan shall adversely affect the rights of a Participant under a grant previously made to the Participant without the consent of such Participant.

ARTICLE IX. EFFECTIVE DATE AND DURATION OF PLAN

9.1 EFFECTIVE DATE AND DURATION OF PLAN

The Plan shall become effective as of July 1, 2016, subject to its approval and adoption at the Annual Meeting of the shareholders on May 2, 2016. All rights granted under the Plan must be granted within ten years from its adoption date by the shareholders of the Company. Any rights outstanding ten (10) years after the adoption of the Plan may be exercised within the periods prescribed under or pursuant to the Plan.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
INSURANCE PREMIUMS

53.53 III. Operating Expense

D. Water and Wastewater Utilities

23. Provide the most recent insurance premiums for each type of insurance premiums for each type of insurance coverage (both employee benefit and those purchased for the Company) reflected in the Company's filing. If available, provide estimated premiums for the subsequent calendar year.

Response:

Refer to Exhibit No. HIII-2-16 for the most recent health insurance premium rates.

Refer to Exhibit No. HIII-2-17 for the most recent workers compensation insurance premium rates.

Refer to Exhibit No. FIII-2-5 for the current insurance premium rates for property, boiler and machinery, miscellaneous property floater, crime, fiduciary liability, general liability, excess liability, directors and officers liability, underground storage tank liability and employment practices coverage.

Refer to Exhibit No. FIII-2-29 for the estimated premiums for the subsequent calendar year (2023) for property, machinery, crime, fiduciary liability, general liability, excess liability, directors and officers liability, underground storage tank liability, pollution, cyber and employment practices coverage.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
PAYMENTS TO INDUSTRY ORGANIZATIONS

53.53 III. Operating Expense

D. Water and Wastewater Utilities

24. Provide the level of payments made to industry organizations included in the cost of service along with a description of each payee organization.

Response:

Refer to Exhibit No. HIII-24.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CANCELED CONSTRUCTION PROJECTS

53.53 III. Operating Expense

D. Water and Wastewater Utilities

25. If the Company has included any costs associated with canceled construction projects or obsolete inventory in requested rates, separately identify the items, provide the related amounts and explain the reason for the cancellation or or obsolescence.

Response:

See Exhibit No. HIII-25.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
ACCOUNTING FOR VACATION PAY

53.53 III. Operating Expense

D. Water and Wastewater Utilities

26. Explain how the company accounts for vacation pay for book and ratemaking purposes.

Response:

See Exhibit No. HIII-26.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
ELIMINATED EMPLOYEE POSITIONS

53.53 III. Operating Expense

D. Water and Wastewater Utilities

27. Indicate whether any employee positions have been eliminated since the commencement of the historic test year or expected to be eliminated during the future test year.

Response:

No employee positions have been eliminated since the commencement of the historic test year or are expected to be eliminated during the future test year.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
WATER PURCHASED FOR RESALE

53.53 III. Operating Expense

D. Water and Wastewater Utilities

28. Furnish the name of each supplier, gallonage and expense for water purchased as recorded in Water Purchased for Resale-Account 706 for test year and two preceding years.

Response:

The York Water Company does not purchase water for resale.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
LATEST CORPORATE TAX REPORT AND LATEST CORPORATE TAX SETTLEMENT

53.53 IV Taxes

D. Water and Wastewater Utilities

- 1 Provide a copy of the latest Pa corporate tax report and the latest Pa corporate tax settlement.

Response: Refer to Exhibit No. HIV-1.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
TAXES OTHER THAN INCOME TAXES IN ANOTHER STATE

53.53 IV Taxes

D. Water and Wastewater Utilities

- 2 Submit details of calculations for taxes, other than income, where a company is assessed taxes for doing business in another state, or on its property located in another state.

Response: The York Water Company was not assessed taxes for doing business in another state or for owning property in another state inasmuch as it does business and owns property only within the Commonwealth of Pennsylvania.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
FEDERAL INCOME TAX REFUNDS FOR LAST THREE YEARS

53.53 IV Taxes

D. Water and Wastewater Utilities

3. Submit a schedule showing for the last three years the income tax refunds plus interest (net of taxes), received from the federal government due to prior years' claims.

Response:

Refer to Exhibit No. HIV-3.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
COMPUTATION OF PRO FORMA ALLOWABLE DEPRECIATION, DEPRECIATION
USING TAX BASIS AND CALCULATED ANNUAL ACCRUAL RATE AND BASIS FOR
DEFERRED INCOME TAX

53.53 IV Taxes

D. Water and Wastewater Utilities

- 4 Provide detailed computations showing the deferred income taxes derived by using accelerated tax depreciation applicable to post-1969 utility property that increases productive capacity, and ADR rates on property (separate between state and federal; also, rate used).
- a. State whether tax depreciation is based on all rate base items claimed as of the end of the test year, and whether it is the annual tax depreciation at the end of the test year.
 - b. Reconcile any difference between the deferred tax balance, as shown as a reduction to measures of value (rate base), and the deferred tax balance as shown on the balance sheet.

Response: Refer to Exhibit Nos. FIV-17-2, FIV-17-3 and FIV-17-3(a) for the detailed computations showing tax depreciation and deferred Federal income tax related to accelerated depreciation for the twelve months ending December 31, 2022. Tax depreciation shown on Exhibit Nos. FIV-17-2, and FIV-17-3 and FIV-17-3(a) are based on all rate base items claimed as of December 31, 2022, and represents the annual tax depreciation for the twelve months ending December 31, 2022.

Deferred federal income tax related to accelerated depreciation as of December 31, 2022, is shown as a reduction to the measure of value on Exhibit No. FV-1.

Refer to Exhibit Nos. FIV-17-7, FIV-17-8 and FIV-17-8(a) for the detailed computations showing tax depreciation and deferred Federal income tax related to accelerated depreciation for the twelve months ending February 29, 2024. Tax depreciation shown on Exhibit Nos. FIV-17-7, and FIV-17-8 and FIV-17-8(a) are based on all rate base items claimed as of February 29, 2024, and represents the annual tax depreciation for the twelve months ending February 29, 2024.

Deferred federal income tax related to accelerated depreciation as of February 29, 2024, is shown as a reduction to the measure of value on Exhibit No. FV-1.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEFERRED INVESTMENT TAX CREDIT AS OF FEBRUARY 29, 2024

53.53 IV Taxes

D. Water and Wastewater Utilities

- 5 Submit a schedule showing a breakdown of accumulated investment tax credits (3 percent, 4 percent, 7 percent, 10 percent and 11 percent), together with details of methods used to write-off the unamortized balances.

Response: Refer to page 2.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEFERRED INVESTMENT TAX CREDIT AS OF FEBRUARY 29, 2024

Year	3%	4%	7%	10%	11%	Total Remaining Deferred Investment Tax Credit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1972(a)		-				-
1973		-				-
1974				92		92
1975				1,564		1,564
1976				3,145		3,145
1977				5,443		5,443
1978				8,113		8,113
1979				15,802		15,802
1980				7,999		7,999
1981				18,832		18,832
1982				36,240		36,240
1983				17,444		17,444
1984				40,134		40,134
1985				78,524		78,524
1986				25,197		25,197
1987				5,449		5,449
1988				9,563		9,563
1989				2,843		2,843
1990				68,453		68,453
1991				367		367
1992				261		261
1993				782		782
1994				450		450
1995				340		340
1996				18,525		18,525
1997				956		956
1998				468		468
1999				661		661
2000				751		751
2001				408		408
2002				1,261		1,261
2003				703		703
2004				129		129
2005				388		388
2006				812		812
2007				45		45
2008				398		398
2009				332		332
2010				752		752
2011				23		23
2012				139		139
2013				474		474
2014				304		304
2015				935		935
2016				325		325
2017				59		59
2018				37		37
2019				234		234
2020				95		95
2021				1,693		1,693
2022				1,711		1,711
2023				1,747		1,747
2024				292		292
		-	-	-	381,694	-
						381,694

(a) Investment tax credits realized during the period 1972 through 2023 are amortized over fifty years, the approximate composite useful life of the property with respect to which investment tax credits are realized.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
TAXABLE NET INCOME UNDER EXISTING RATES FOR TWELVE MONTHS
ENDING FEBRUARY 29, 2024

53.53 III. Balance Sheet and Operating Statement

D. All Utilities

- 6 Submit a schedule showing the adjustments for taxable net income per books (including below-the-line items) and pro forma under existing rates, together with an explanation of any differences between the adjustments. Indicate charitable donations and contributions in the tax calculation for ratemaking purposes.

Response: Refer to Exhibit No. HIV-6.

Refer to Exhibit No. FIV-17-2 for adjustments to projected taxable income for the twelve months ending December 31, 2022.

Refer to Exhibit No. FIV-17-7 for adjustments to pro forma taxable income for the twelve months ending February 29, 2024.

There are no charitable contributions included in the tax calculation for ratemaking purposes.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
TAXABLE NET INCOME ALLOCATION

53.53 IV Taxes

D. Water and Wastewater Utilities

7 Submit detailed calculations supporting taxable income before state and federal income taxes where the income tax is subject to allocation due to operations in another state, or due to operation of other taxable utility or non-utility business, or by operating divisions or areas.

Response: The calculations supporting taxable income before state and federal income tax taxes are not subject to allocation due to operations in another state, or due to operation of other taxable utility or non-utility business, or by operating divisions or areas.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
PREPAID INCOME TAX AND DEFERRED INCOME TAX CHARGES AND OTHER
DEFERRED INCOME TAX CREDITS BY ACCOUNTING AREAS

53.53 IV Taxes

D. Water and Wastewater Utilities

8 Furnish a breakdown of major items comprising prepaid and deferred income tax charges and other deferred income tax credits and reserves by accounting areas.

Response: The York Water Company does not file separate tax returns for water and wastewater, but does account for the income tax expense separately. The York Water Company does not have prepaid federal income and Pennsylvania corporate net income taxes for the Company as a whole. Refer to Exhibit No. FIV-17 for deferred income tax charges for the water portion of the business and Exhibit No. FIV-17W for deferred income tax charges for the wastewater portion of the business.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
COST OF REMOVAL DEDUCTED CURRENTLY FOR INCOME TAX PURPOSES

53.53 IV Taxes

D. Water and Wastewater Utilities

9 Explain the reason for the use of cost of removal of any retired plant figures in the income tax calculations.

Response: The Internal Revenue Code permits a current deduction for costs of removal of utility plant in determining taxable income. The Company makes such a deduction when computing its Federal income tax liability, and passes the tax benefit of the deduction on to its customers in its calculation of current income taxes for ratemaking purposes.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
TAX SAVINGS DUE TO THE USE OF ACCELERATED DEPRECIATION ON PROPERTY
INSTALLED PRIOR TO 1970

53.53 IV Taxes

D. Water and Wastewater Utilities

10 State whether all tax savings due to accelerated depreciation on property installed prior to 1970 have been passed through to income. (If not, explain.)

Response: The York Water Company has used straight-line depreciation for tax purposes, for all years, for property installed prior to 1970.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
INCOME TAX LOSS OR GAIN CARRYOVER

53.53 IV Taxes

D. Water and Wastewater Utilities

11 Show any income tax loss/gain carryovers from previous years that might affect test year income taxes or future year income taxes. Show loss/gain carryovers by years of origin and amounts remaining by years at the end of the test year.

Response: In 2014, the Company adopted the IRS tangible property regulations which allowed the Company to deduct the costs of certain asset improvements that were previously capitalized and being depreciated for tax purposes as an expense on its income tax returns. The Company recorded a catch-up deduction that represents the federal and state income tax deduction for the years 2007 - 2013.

The amortization of the catch-up deduction over fifteen years was specifically approved by the Commission under the Settlement Agreement under Docket No. R-2018-3000019. The amortization period began on March 1, 2019 and ends on February 28, 2034.

The York Water Company has no other income tax loss or gain carryovers from previous tax years that would affect test year or future year income taxes.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
TAXES ACCRUED

53.53 IV Taxes

D. Water and Wastewater Utilities

12 Provide a detailed analysis of taxes accrued per books as of the test year date. Also supply the basis for the accrual and the amount of taxes accrued monthly.

Response: Refer to Exhibit No. HIV-12.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CONSOLIDATED INCOME TAX RETURN

53.53 IV Taxes

D. Water and Wastewater Utilities

- 13 Under Section 1552 of the Internal Revenue Code and Regulations at 1.1552-1 thereunder, if applicable, a parent company, in filing a consolidated income tax return for the group, must choose one of four options by which it must allocate total income tax liability of the group to the participating members to determine each member's tax liability to the federal government. (If this interrogatory is not applicable, so state).
- a. State what option has been chosen by the group.
 - b. Provide, in summary form, the amount of tax liability that has been allocated to each of the participating members in the consolidated income tax return.
 - c. Provide a schedule, in summary form, of contributions, which were determined on the basis of separate tax return calculations, made by each of the participating members to the tax liability indicated in the consolidated group tax return. Provide total amounts of actual payments to the tax depository for the tax year, as computed on the basis of separate returns of members.
 - d. Provide annual income tax return for the group, and if income tax return shows net operating loss, provide details of amount of net operating loss allocated to the income tax returns of each of the members of the consolidated group.

Response: The York Water Company has not filed an election under Section 1552 of the Internal Revenue Code, and does not file a consolidated tax return.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
FEDERAL INCOME TAX RETURNS

53.53 IV Taxes

D. Water and Wastewater Utilities

14 Provide a copy of the corporate federal tax returns and supporting schedules for the preceding three years and, if applicable, a copy of the calculation workpapers for the company's consolidated tax savings adjustment.

Response: Refer to Exhibit No. HIV-14 for a copy of the corporate Federal income tax returns and supporting schedules for the preceding three years.

There are no consolidated tax savings, as the Company is not part of a consolidated tax group.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
TAXES OTHER THAN INCOME TAXES

53.53 IV Taxes

D. Water and Wastewater Utilities

15 Provide a schedule of federal and Pennsylvania taxes, other than income taxes, calculated on the basis of test year per books, pro forma at present rates, and pro forma at proposed rates, to include the following categories:

- a. Social security.
- b. Unemployment.
- c. Capital stock.
- d. Public utility realty.
- e. PUC assessment.
- f. Other property.
- g. Any other appropriate categories.

Response: Refer to pages 2 - 4.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 TAXES OTHER THAN INCOME TAXES UNDER EXISTING RATES
 FOR TWELVE MONTHS ENDING DECEMBER 31, 2022

Exhibit No. FIV-15
 Page 2 of 4
 Witness: M C Winter

	Pro Forma Twelve Months Ended 12-31-21 (1)	Exhibit Reference (2)	Adjustment (3)	Under Existing Rates			Pro Forma Twelve Months Ending 12-31-22 (7)
				Projected Twelve Months Ending 12-31-22 (4)	Exhibit Reference (5)	Adjustment (6)	
TAXES OTHER THAN INCOME TAXES							
40801000 Assessments	337,186	FIV-15-5	1,591	338,777	FIV-15-7	1,591	340,368
40801100 Purta	267,502	FIV-15-4	1,639	269,141			269,141
40801101 Local Real Estate-County	28,588			28,588			28,588
40801102 Local Real Estate-School	62,038			62,038			62,038
40801201 Fica	627,569	FIV-15-1	55,723	683,292	FIV-15-6	17,081	700,373
40801202 Federal Unemployment	5,081	FIV-15-2	420	5,501			5,501
40801203 State Unemployment	15,386	FIV-15-3	1,291	16,676			16,676
40801302 Other Taxes	3,716			3,716			3,716
40801302 Payroll Taxes Capitalized	(67,572)	FIII-2-10	(5,989)	(73,562)	FIII-2-21	(2,629)	(76,191)
	1,279,493		54,674	1,334,168		16,042	1,350,210

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 PRO FORMA TAXES OTHER THAN INCOME TAXES UNDER EXISTING RATES
 FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024

Exhibit No. FIV-15
 Page 3 of 4
 Witness: M C Winter

	Pro Forma Twelve Months Ending 12-31-22 (1)	Exhibit Reference (2)	Adjustment (3)	Under Existing Rates			Pro Forma Twelve Months Ending 2-29-24 (7)
				Projected Twelve Months Ending 2-29-24 (4)	Exhibit Reference (5)	Adjustment (6)	
TAXES OTHER THAN INCOME TAXES							
40801000 Assessments	340,368	FIV-15-9	2,121	342,489	FIV-15-11	1,591	344,080
40801100 Purta	269,141			269,141			269,141
40801201 Fica	700,373	FIV-15-8	9,671	710,043	FIV-15-10	19,156	729,199
40801101 Local Real Estate-County	28,588			28,588			28,588
40801102 Local Real Estate-School	62,038			62,038			62,038
40801202 Federal Unemployment	5,501			5,501			5,501
40801203 State Unemployment	16,676			16,676			16,676
40801302 Other Taxes	3,716			3,716			3,716
40801302 Payroll Taxes Capitalized	(76,191)	FIII-2-34	(1,185)	(77,376)	FIII-2-49	(2,569)	(79,945)
	1,350,210		10,607	1,360,817		18,178	1,378,995

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 PRO FORMA TAXES OTHER THAN INCOME TAXES UNDER EXISTING RATES
 FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024

Exhibit No. FIV-15
 Page 4 of 4
 Witness: M C Winter

		Under Proposed Rates		
		Pro Forma		Pro Forma
		Twelve		Twelve
		Months		Months
		Ending	Exhibit	Ending
		2-29-24	Reference	2-29-24
		(1)	(2)	(4)
TAXES OTHER THAN INCOME TAXES				
			Adjustment	
			(3)	
40801000	Assessments	344,080	FIV-15-12	452,604
40801100	Purta	269,141		269,141
40801201	Fica	729,199		729,199
40801101	Local Real Estate-County	28,588		28,588
40801102	Local Real Estate-School	62,038		62,038
40801202	Federal Unemployment	5,501		5,501
40801203	State Unemployment	16,676		16,676
40801302	Other Taxes	3,716		3,716
40801302	Payroll Taxes Capitalized	(79,945)		(79,945)
		1,378,995	108,524	1,487,519

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING
RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To adjust FICA by applying January 1, 2022 OASDI and HI tax rates and wage bases to projected payroll for twelve months ending December 31, 2022.	
	Total Projected Payroll	9,368,477
	Projected HI Component of FICA at 1.45% (9,368,477 x .0145)	135,843
	Total Projected Payroll	9,368,477
	Less: Payroll in Excess of OASDI Wage Base of \$147,000	538,654
	Total Projected Payroll Subject to OASDI Tax	8,829,823
	Projected OASDI Component of FICA at 6.2% (8,829,823 x .062)	547,449
	Total Projected FICA	683,292
	Less: Pro Forma FICA for Twelve Months Ended December 31, 2021 (Refer to Exhibit No. HIV-15-1)	627,569
		55,723
40801201	Taxes Other Than Income Taxes-FICA	55,723

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING
RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To adjust Federal unemployment tax by applying January 1, 2022 Federal unemployment tax rate and wage base to projected payroll for twelve months ending December 31, 2022.	
	Total Projected Payroll	9,368,477
	Less; Payroll in Excess of \$7000 Taxable Wage Base	8,451,602
	Projected Taxable Payroll	916,875
	Projected Federal Unemployment Tax at .6%	5,501
	Less: Pro Forma Federal Unemployment Tax for Twelve Months Ended December 31, 2021 (Refer to Exhibit No. HIV-15-2)	5,081
		420
40801202	Taxes Other Than Income Taxes-Federal Unemployment	420

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING
RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To adjust state unemployment tax by applying estimated January 1, 2022 state unemployment tax rate and wage base to projected payroll for twelve months ending December 31, 2022.	
	Total Projected Payroll	9,368,477
	Less; Payroll in Excess of \$10,000 Taxable Wage Base	8,076,242
	Projected Taxable Payroll	1,292,235
	Pro Forma State Unemployment Tax at 1.2905%	16,676
	Less: Pro Forma State Unemployment Tax for Twelve Months Ended December 31, 2021 (Refer to Exhibit No. HIV-15-3)	15,386
		1,291
40801203	Taxes Other Than Income Taxes-State Unemployment	1,291

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING
RATES

ACCOUNT	EXPLANATION		ADJUST- MENT INCREASE DECREASE
	To project Pennsylvania Public Utility Realty Tax for the twelve months ending December 31, 2022 based on the most recent state taxable value and millage rate.		
	State Taxable Value as of December 31, 2022 (Most Recent Available)	9,613,039	
	PURTA Millage Rate (Most Recent Available)	27.9975	
	Projected Pennsylvania Public Utility Tax for the Twelve Months Ending December 31, 2022 (9,613,039 x 27.9975 mills)	269,141	
	Utility Realty Tax for the Twelve Months Ended December 31, 2021	267,502	
		1,639	
40801100	Taxes Other Than Income Taxes-Purta		1,639

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING
RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To adjust Pennsylvania Public Utility Commission General Assessment, Consumer Advocate Assessment, Small Business Advocate, and Damage Prevention Control Assessment based on projected revenues under existing rates for twelve months ending December 31, 2022 and 2021-2022 assessment factors.	
	Projected Operating Revenues Under Existing Rates for the Twelve Months Ending December 31, 2022	50,446,207
	Combined 2021-2022 Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessment Factors	0.671560%
	Projected Combined Pennsylvania Public Utility Commission, Consumer Advocate Small Business Advocate, and Damage Prevention Control General and Supplemental Assessments Under Existing Rates for the Twelve Months Ending December 31, 2022 (50,446,207 x 0.00671560)	338,777
	Less: Pro Forma Combined Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessments For Twelve Months Ended December 31, 2021 (Refer to Exhibit No. HIV-15)	337,186
		1,591
40801000	Taxes Other Than Income Taxes-Assessments	1,591

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING
RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To adjust FICA by applying January 1, 2022 OASDI and HI tax rates and wage bases to pro forma payroll for twelve months ending December 31, 2022.	
	Total Pro Forma Payroll	9,703,337
	Projected HI Component of FICA at 1.45% (9,703,337 x .0145)	140,698
	Total Pro Forma Payroll	9,703,337
	Less: Payroll in Excess of OASDI Wage Base of \$147,000	676,333
	Total Pro Forma Payroll Subject to OASDI Tax	9,027,004
	Pro Forma OASDI Component of FICA at 6.2% (9,027,004 x .062)	559,674
	Total Pro Forma FICA	700,373
	Less: Projected FICA for Twelve Months Ending December 31, 2022 (Refer to Exhibit No. FIV-15-1)	683,292
		17,081
40801201	Taxes Other Than Income Taxes-FICA	17,081

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING
RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To adjust Pennsylvania Public Utility Commission General Assessment, Consumer Advocate Assessment, Small Business Advocate, and Damage Prevention Control Assessment based on pro forma revenues under existing rates for twelve months ending December 31, 2022 and 2021-2022 assessment factors.	
	Pro Forma Operating Revenues Under Existing Rates for the Twelve Months Ending December 31, 2022	50,683,132
	Combined 2021-2022 Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessment Factors	0.671560%
	Pro Forma Combined Pennsylvania Public Utility Commission, Consumer Advocate Small Business Advocate, and Damage Prevention Control General and Supplemental Assessments Under Existing Rates for the Twelve Months Ending December 31, 2022 (50,683,132 x 0.00671560)	340,368
	Less: Projected Combined Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessments For Twelve Months Ended December 31, 2022 (Refer to Exhibit No. FIV-15-5)	338,777
		1,591
40801000	Taxes Other Than Income Taxes-Assessments	1,591

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING
RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To adjust FICA by applying January 1, 2022 OASDI and HI tax rates and wage bases to projected payroll for twelve months ending February 29, 2024.	
	Total Projected Payroll	9,854,287
	Projected HI Component of FICA at 1.45% (9,854,287 x .0145)	142,887
	Total Projected Payroll	9,854,287
	Less: Payroll in Excess of OASDI Wage Base of \$147,000	706,606
	Total Projected Payroll Subject to OASDI Tax	9,147,681
	Projected OASDI Component of FICA at 6.2% (9,147,681 x .062)	567,156
	Total Projected FICA	710,043
	Less: Pro Forma FICA for Twelve Months Ending December 31, 2022 (Refer to Exhibit No. FIV-15-5)	700,373
		9,671
40801201	Taxes Other Than Income Taxes-FICA	9,671

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING
RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To adjust Pennsylvania Public Utility Commission General Assessment, Consumer Advocate Assessment, Small Business Advocate, and Damage Prevention Control Assessment based on projected revenues under existing rates for twelve months ending February 29, 2024 and 2021-2022 assessment factors.	
	Projected Operating Revenues Under Existing Rates for the Twelve Months Ending February 29, 2024	50,999,033
	Combined 2021-2022 Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessment Factors	0.671560%
	Projected Combined Pennsylvania Public Utility Commission, Consumer Advocate Small Business Advocate, and Damage Prevention Control General and Supplemental Assessments Under Existing Rates for the Twelve Months Ending February 29, 2024 (50,999,033 x 0.00671560)	342,489
	Less: Pro Forma Combined Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessments For Twelve Months Ended December 31, 2022 (Refer to Exhibit No. FIV-15-7)	340,368
		2,121
40801000	Taxes Other Than Income Taxes-Assessments	2,121

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING
 RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To adjust FICA by applying January 1, 2022 OASDI and HI tax rates and wage bases to pro forma payroll for twelve months ending February 29, 2024.	
	Total Pro Forma Payroll	10,181,483
	Projected HI Component of FICA at 1.45% (10,181,483 x .0145)	147,631
	Total Pro Forma Payroll	10,181,483
	Less: Payroll in Excess of OASDI Wage Base of \$147,000	801,354
	Total Pro Forma Payroll Subject to OASDI Tax	9,380,129
	Pro Forma OASDI Component of FICA at 6.2% (9,380,129 x .062)	581,568
	Total Pro Forma FICA	729,199
	Less: Projected FICA for Twelve Months Ending February 29, 2024 (Refer to Exhibit No. FIV-15-10)	710,043
		19,156
40801201	Taxes Other Than Income Taxes-FICA	19,156

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING
 RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To adjust Pennsylvania Public Utility Commission General Assessment, Consumer Advocate Assessment, Small Business Advocate, and Damage Prevention Control Assessment based on pro forma revenues under existing rates for twelve months ending February 29, 2024 and 2021-2022 assessment factors.	
	Pro Forma Operating Revenues Under Existing Rates for the Twelve Months Ending February 29, 2024	51,235,958
	Combined 2021-2022 Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessment Factors	0.671560%
	Pro Forma Combined Pennsylvania Public Utility Commission, Consumer Advocate Small Business Advocate, and Damage Prevention Control General and Supplemental Assessments Under Existing Rates for the Twelve Months Ending February 29, 2024 (51,235,958 x 0.00671560)	344,080
	Less: Projected Combined Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessments For Twelve Months Ending February 29, 2024 (Refer to Exhibit No. FIV-15-9)	342,489
		1,591
40801000	Taxes Other Than Income Taxes-Assessments	1,591

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER PROPOSED
 RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To adjust Pennsylvania Public Utility Commission General Assessment, Consumer Advocate Assessment, Small Business Advocate, and Damage Prevention Control Assessment based on pro forma revenues under proposed rates for twelve months ending February 29, 2024 and 2021-2022 assessment factors.	
	Pro Forma Operating Revenues Under Proposed Rates for the Twelve Months Ending February 29, 2024	67,395,964
	Combined 2021-2022 Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessment Factors	0.671560%
	Pro Forma Combined Pennsylvania Public Utility Commission, Consumer Advocate Small Business Advocate, and Damage Prevention Control General and Supplemental Assessments Under Proposed Rates for the Twelve Months Ending February 29, 2024 (67,395,964 x 0.00671560)	452,604
	Less: Pro Forma Combined Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessments For Twelve Months Ending February 29, 2024 (Refer to Exhibit No. FIV-15-11)	344,080
		108,524
40801000	Taxes Other Than Income Taxes-Assessments	108,524

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEFERRED INCOME TAXES

53.53 IV Taxes

D. Water and Wastewater Utilities

16 Submit a schedule showing a breakdown of the deferred income taxes by state and federal per books, pro forma, existing rates, and under proposed rates.

Response: Refer to Exhibit No. FIV-17.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
FEDERAL AND STATE INCOME TAXES UNDER EXISTING RATES FOR
TWELVE MONTHS ENDING FEBRUARY 29, 2024 AND ANTICIPATED
FEDERAL AND STATE INCOME TAXES WHEN THE PROPOSED RATES
BECOME EFFECTIVE

53.53 IV Taxes

D. Water and Wastewater Utilities

17 With respect to determination of income taxes, federal and state:

- a. Show income tax results of the annualizing and normalizing adjustments to the test year record before any rate increase.
- b. Show income taxes for the annualized and normalized test year.
- c. Show income tax effect of the rate increase requested.
- d. Show income taxes for the normalized and annualized test year after application of the full rate increase.

Response: Refer to pages 2 - 4.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 PROJECTED AND PRO FORMA FEDERAL AND STATE INCOME TAXES UNDER EXISTING RATES FOR
 TWELVE MONTHS ENDING DECEMBER 31, 2022

Exhibit No. FIV-17
 Page 2 of 4
 Witness: M C Winter

		Under Existing Rates						
		Pro Forma Twelve Months Ended December 31, 2021 (Refer to Exh No HIV-17)	Exhibit Reference	Adjustment	Projected Twelve Months Ending December 31, 2022	Exhibit Reference	Adjustment	Pro Forma Twelve Months Ending December 31, 2022
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
40901000	Current Federal Income Tax	565,430	FIV-17-2	(450,102)	115,328	FIV-17-5	(13,753)	101,575
40901100	Current State Income Tax	185,761	FIV-17-2	(207,597)	(21,835)	FIV-17-5	(7,268)	(29,104)
41001000	Deferred Federal Income Tax-Accelerated Depreciation	433,570	FIV-17-3	106,821	540,391			540,391
41001009	Deferred Federal Income Tax-Basis Diff	(172,348)			(172,348)			(172,348)
41001109	Deferred State Income Tax-Basis Diff	(86,802)			(86,802)			(86,802)
41001012	Deferred Federal Income Tax-Excess ADIT	(171,511)	FIV-17-4	9,602	(161,909)			(161,909)
41201100	Amortization of Investment Tax Credits	(39,242)	FIV-17-1	(36)	(39,277)			(39,277)
		714,858		(541,311)	173,547		(21,021)	152,526

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 PROJECTED FEDERAL AND STATE INCOME TAXES UNDER EXISTING
 RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024

Exhibit No. FIV-17
 Page 3 of 4
 Witness: M C Winter

Under Existing Rates

	Pro Forma Twelve Months Ended December 31, 2022 (1)	Exhibit Reference (2)	Adjustment (3)	Projected Twelve Months Ending February 29, 2024 (4)
40901000 Current Federal Income Tax	101,575	FIV-17-7	(659,208)	(557,633)
40901100 Current State Income Tax	(29,104)	FIV-17-7	(338,112)	(367,216)
41001000 Deferred Federal Income Tax-Accelerated Depreciation	540,391	FIV-17-8	101,065	641,456
41001009 Deferred Federal Income Tax-Basis Diff	(172,348)			(172,348)
41001109 Deferred State Income Tax-Basis Diff	(86,802)			(86,802)
41001012 Deferred Federal Income Tax-Excess ADIT	(161,909)	FIV-17-9	(8,874)	(170,783)
41201100 Amortization of Investment Tax Credits	(39,277)	FIV-17-6	152	(39,126)
	152,526		(904,977)	(752,451)

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 PRO FORMA FEDERAL AND STATE INCOME TAXES UNDER EXISTING AND
 PROPOSED RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024

Exhibit No. FIV-17
 Page 4 of 4
 Witness: M C Winter

		Under Existing Rates			Under Proposed Rates		
	Projected Twelve Months Ending February 29, 2024 (1)	Exhibit Reference (2)	Adjustment (3)	Pro Forma Twelve Months Ending February 29, 2024 (4)	Exhibit Reference (5)	Adjustment (6)	Pro Forma Twelve Months Ending February 29, 2024 (7)
40901000	Current Federal Income Tax		(557,633)	(64,374)	(622,007)	3,022,469	2,400,462
40901100	Current State Income Tax	FIV-17-10	(367,216)	(34,022)	(401,238)	1,597,413	1,196,175
41001000	Deferred Federal Income Tax-Accelerated Depreciation		641,456		641,456		641,456
41001009	Deferred Federal Income Tax-Basis Diff		(172,348)		(172,348)		(172,348)
41001109	Deferred State Income Tax-Basis Diff		(86,802)		(86,802)		(86,802)
41001012	Deferred Federal Income Tax-Excess ADIT		(170,783)		(170,783)		(170,783)
41201100	Amortization of Investment Tax Credits		(39,126)		(39,126)		(39,126)
			(752,451)	(98,396)	(850,847)	4,619,883	3,769,035

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING INCOME TAX ADJUSTMENTS UNDER EXISTING RATES
AMORTIZATION OF INVESTMENT TAX CREDITS

Account	Explanation	Adjustment Increase (Decrease)	
	To adjust amortization of investment tax credits to reflect pro forma annual amortization.		
Year (1)	Investment Tax Credit Generated (2)	Amortization Period (3)	Pro Forma Annual Amortization (4)
1972	9000	50 years	(90)
1973	10341	50 years	(207)
1974	13637	50 years	(273)
1975	58644	50 years	(1,173)
1976	67403	50 years	(1,348)
1977	81673	50 years	(1,633)
1978	93577	50 years	(1,872)
1979	148145	50 years	(2,963)
1980	63163	50 years	(1,263)
1981	128411	50 years	(2,568)
1982	217470	50 years	(4,349)
1983	93455	50 years	(1,869)
1984	194217	50 years	(3,884)
1985	346491	50 years	(6,930)
1986	102154	50 years	(2,043)
1987	20455	50 years	(409)
1988	33318	50 years	(666)
1989	9291	50 years	(186)
1990	209567	50 years	(4,191)
1991	1021	50 years	(20)
1992	674	50 years	(13)
1993	2009	50 years	(40)
1994	1024	50 years	(20)
1995	799	50 years	(16)
1996	41497	50 years	(830)
1997	2050	50 years	(41)
1998	981	50 years	(20)
1999	1302	50 years	(26)
2000	1436	50 years	(29)
2001	726	50 years	(15)
2002	2235	50 years	(45)
2003	1199	50 years	(24)
2004	226	50 years	(5)
2005	619	50 years	(12)
2006	1254	50 years	(25)
2007	68	50 years	(1)
2008	579	50 years	(12)
2009	469	50 years	(9)
2010	1036	50 years	(21)
2011	31	50 years	(1)
2012	181	50 years	(4)
2013	603	50 years	(12)
2014	377	50 years	(8)
2015	1132	50 years	(23)
2016	386	50 years	(8)
2017	68	50 years	(1)
2018	42	50 years	(1)
2019	257	50 years	(5)
2020	102	50 years	(2)
2021	1789	50 years	(36)
2022	1789	50 years	(36)
	Total Pro Forma Amortization		(39,277)
	Less; Pro Forma Amortization Twelve Months Ended December 31, 2021		(39,242)
			(36)

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING INCOME TAX ADJUSTMENTS UNDER EXISTING RATES

Account	Explanation	Adjustment Increase (Decrease)
	To adjust current Federal and state income tax for the twelve months ending December 31, 2022 based on projected taxable income under existing rates and current Federal and state income tax rates.	
	Projected Net Operating Income	29,119,718
	Add:	
	Customer Survey Expense	2,323
	Dividend Reinvestment and Direct Stock Purchase and Sale Expenses	8,305
	Long-Term Incentive Plan Expenses	1,740
	Employee Stock Purchase Plan Expenses	1,277
	Amortization of Rate Case Expense	238,125
	Amortization of Acquisition Adjustments	(11,746)
	Amortization of Lead Service Line Replacements	283,064
	Filter Plant Yard Piping Survey	3,081
	Service Life Study Expenses	4,928
	Long-Term Infrastructure Improvement Plan Expenses	844
	Nondeductible Parking	13,308
	Nondeductible Meals	1,286
	Deduct:	
	Tax Repair Expense	10,245,182
	Cost of Removal	3,189,983
	Tank Painting	685,000
	Deferred Rate Case Expense	952,500
	State Tax Depreciation	9,655,385
	Pro Forma Interest Expense (Interest Synchronization)	5,156,777
	Projected Taxable Income	(218,573)
	Projected State Income Tax at 9.99%	(21,835) (21,835)
	Federal Bonus Depreciation Greater Than State	(745,917)
	Projected Federal Taxable Income	549,179
	Projected Federal Income Tax at 21%	115,328
	Total Projected Current Income Tax	93,492
	Less: Pro Forma Current Income Taxes for the Twelve Months Ended December 31, 2021	751,191
		(657,699)
40901000	Current Federal Income Tax	(450,102)
40901100	Current State Income Tax	(207,597)

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION CALCULATION OF
DEFERRED FEDERAL INCOME TAXES ON ASSETS OTHER THAN ASSETS CONSTRUCTED WITH
TAXABLE CUSTOMERS ADVANCES AND CONTRIBUTIONS NOT SUBJECT TO WEIGHTED AVERAGE
RATE METHOD FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

Vintage Year (1)	Method (2)	Tax Depreciation (3)	Normalized (Booked) Depreciation on Assets Placed in Service During the Years 1971 and After (4)	Tax Depreciation Subject to IRS Deferral Requirements (5)
1970 and Prior	Straight Line	179,168	179,168	-
1971	Asset Depreciation Range- Double Declining Balance	16,317	17,921	(1,604)
1972	Asset Depreciation Range- Double Declining Balance	7,117	4,386	2,731
1973	Asset Depreciation Range- Double Declining Balance	6,105	3,888	2,217
1974	Asset Depreciation Range- Double Declining Balance	8,586	4,457	4,129
1975	Asset Depreciation Range- Double Declining Balance	15,599	8,506	7,093
1976	Asset Depreciation Range- Double Declining Balance	11,245	9,905	1,340
1977	Asset Depreciation Range- Double Declining Balance	11,291	7,850	3,441
1978	Asset Depreciation Range- Double Declining Balance	17,003	14,962	2,041
1979	Asset Depreciation Range- Double Declining Balance	8,794	15,493	(6,699)
1980	Asset Depreciation Range- Double Declining Balance	4,536	2,925	1,611
1981	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System		11,983	(11,983)
1982	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System		27,315	(27,315)
1983	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System		17,409	(17,409)
1984	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System		42,308	(42,308)
1985	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System		51,026	(51,026)
1986	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System		61,003	(61,003)

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION CALCULATION OF
DEFERRED FEDERAL INCOME TAXES ON ASSETS OTHER THAN ASSETS CONSTRUCTED WITH
TAXABLE CUSTOMERS ADVANCES AND CONTRIBUTIONS NOT SUBJECT TO WEIGHTED AVERAGE
RATE METHOD FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

Vintage Year (1)	Method (2)	Tax Depreciation (3)	Normalized (Booked) Depreciation on Assets Placed in Service During the Years 1971 and After (4)	Tax Depreciation Subject to IRS Deferral Requirements (5)
1987	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System		30,572	(30,572)
1988	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System		3,947	(3,947)
1989	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System		48,508	(48,508)
1990	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	1,203	86,419	(85,216)
1991	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System		50,706	(50,706)
1992	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	107	28,874	(28,767)
1993	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	115	72,554	(72,439)
1994	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	54	26,120	(26,066)
1995	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System		57,863	(57,863)
1996	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	9,130	111,874	(102,744)
1997	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	73,504	64,796	8,708
1998	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	139,664	64,793	74,871

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION CALCULATION OF
DEFERRED FEDERAL INCOME TAXES ON ASSETS OTHER THAN ASSETS CONSTRUCTED WITH
TAXABLE CUSTOMERS ADVANCES AND CONTRIBUTIONS NOT SUBJECT TO WEIGHTED AVERAGE
RATE METHOD FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

Vintage Year (1)	Method (2)	Tax Depreciation (3)	Normalized (Booked) Depreciation on Assets Placed in Service During the Years 1971 and After (4)	Tax Depreciation Subject to IRS Deferral Requirements (5)
1999	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	191,066	73,968	117,098
2000	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	296,951	87,992	208,959
2001	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	199,114	115,430	83,684
2002	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	134,300	66,163	68,137
2003	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	123,390	98,284	25,106
2004	Straight Line, Accelerated Cost Recovery System, Limited Accelerated Cost Recovery System and Alternative Depreciation System	449,775	338,301	111,474
2005	Straight Line, Accelerated Cost Recovery System, Limited Accelerated Cost Recovery System and Alternative Depreciation System	488,998	278,729	210,269
2006	Straight Line, Accelerated Cost Recovery System, Limited Accelerated Cost Recovery System and Alternative Depreciation System	311,314	308,446	2,868
2007	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	449,622	406,046	43,576
2008	Straight Line, Accelerated Cost Recovery System, Limited Accelerated Cost Recovery System and Alternative Depreciation System	677,553	228,751	448,802
2009	Straight Line, Accelerated Cost Recovery System, Limited Accelerated Cost Recovery System and Alternative Depreciation System	258,594	237,500	21,094

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION CALCULATION OF
DEFERRED FEDERAL INCOME TAXES ON ASSETS OTHER THAN ASSETS CONSTRUCTED WITH
TAXABLE CUSTOMERS ADVANCES AND CONTRIBUTIONS NOT SUBJECT TO WEIGHTED AVERAGE
RATE METHOD FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

Vintage Year (1)	Method (2)	Tax Depreciation (3)	Normalized (Booked) Depreciation on Assets Placed in Service During the Years 1971 and After (4)	Tax Depreciation Subject to IRS Deferral Requirements (5)
2010	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	188,956	115,435	73,521
2011	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	24,156	150,634	(126,478)
2012	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	189,197	137,673	51,524
2013	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	146,366	152,947	(6,581)
2014	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	163,715	205,699	(41,984)
2015	Straight Line, Accelerated Cost Recovery System, Limited Accelerated Cost Recovery System and Alternative Depreciation System	160,368	225,592	(65,224)
2016	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	153,249	364,916	(211,667)
2017	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	258,375	282,839	(24,464)
2018	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	554,364	506,066	48,298
	Amortization of Net Salvage	-	385,960	(385,960)
2019	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	426,892	294,059	132,833
	Amortization of Net Salvage	-	308,202	(308,202)
2020	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	501,216	317,598	183,618
	Amortization of Net Salvage	-	504,408	(504,408)

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION CALCULATION OF
DEFERRED FEDERAL INCOME TAXES ON ASSETS OTHER THAN ASSETS CONSTRUCTED WITH
TAXABLE CUSTOMERS ADVANCES AND CONTRIBUTIONS NOT SUBJECT TO WEIGHTED AVERAGE
RATE METHOD FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

Vintage Year (1)	Method (2)	Tax Depreciation (3)	Normalized (Booked) Depreciation on Assets Placed in Service During the Years 1971 and After (4)	Tax Depreciation Subject to IRS Deferral Requirements (5)
2021	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	1,149,884	627,061	522,823
	Amortization of Net Salvage	-	618,165	(618,165)
2022	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	1,376,299	797,554	578,745
	Amortization of Net Salvage	3,189,983	637,997	2,551,986
	Totals	12,573,236	9,999,946	2,573,290
	Deferred Federal Income Tax at 21% (2,573,290 x .21)			540,391
	Less: Pro Forma Deferred Federal Income Tax For Twelve Months Ended December 31, 2021			433,570
				106,821
41001000	Deferred Federal Income Tax-Accelerated Depreciation			106,821

THE YORK WATER COMPANY
STATE TAX ADJUSTMENT FOR BONUS DEPRECIATION
2022

<u>Description</u> (1)	<u>Basis</u> (2)	<u>Federal Depreciation</u> (3)	<u>Bonus Depreciation</u> (4)	<u>Net Federal Depreciation</u> (5)=(3)-(4)	<u>Additional State Depreciation</u> (6)=(5) x .42857-(4)
2001 Additions (half-year)					
SL Property	198,588	7,944		7,944	3,404
Adjustment for disposition					0
2002 Additions (half-year)					
SL Property	2,095,257	83,810		83,810	35,919
Adjustment for disposition					0
2003 Additions (half-year)					
SL Property	2,338,059	93,522		93,522	40,081
Adjustment for disposition					0
2004 Additions (mid-quarter)					
SL Property 1Q	1,002,517	40,101		40,101	17,186
SL Property 2Q	653,653	26,146		26,146	11,205
SL Property 3Q	515,993	20,640		20,640	8,846
SL Property 4Q	674,171	26,967		26,967	11,557
Adjustment for disposition					0
2008 Additions (mid-quarter)					
15 yr. MACRS property 3Q	6,094	360		360	154
15 yr. MACRS property 4Q	7,879	465		465	199
SL Property 2Q	73,410	2,936		2,936	1,258
SL Property 3Q	68,073	2,723		2,723	1,167
SL Property 4Q	444,137	17,765		17,765	7,614
Adjustment for disposition					0
2009 Additions (half-year)					
15 yr. MACRS property 50	22,934	1,353		1,353	580
SL Property 50	3,157,954	126,318		126,318	54,136
Adjustment for disposition					0
2010 Additions (mid-quarter)					
15 yr. MACRS property 2Q	3,014	178		178	76
15 yr. MACRS property 4Q	14,817	874		874	375
SL Property 1Q	438,089	17,524		17,524	7,510
SL Property 2Q	315,980	12,639		12,639	5,417
SL Property 3Q	793,030	31,721		31,721	13,595
SL Property 4Q	2,359,373	94,375		94,375	40,446
Adjustment for disposition					0
2011 Additions (half-year)					
SL Property 50	237,197	9,488		9,488	4,066
Adjustment for disposition					0

THE YORK WATER COMPANY
STATE TAX ADJUSTMENT FOR BONUS DEPRECIATION
2022

<u>Description</u> (1)	<u>Basis</u> (2)	<u>Federal Depreciation</u> (3)	<u>Bonus Depreciation</u> (4)	<u>Net Federal Depreciation</u> (5)=(3)-(4)	<u>Additional State Depreciation</u> (6)=(5) x .42857-(4)
2012 Additions (half-year)					
15 yr. MACRS property 50	74,450	4,400		4,400	1,886
SL Property 50	3,855,704	154,228		154,228	66,098
Adjustment for disposition					0
2013 Additions (half-year)					
15 yr. MACRS property 50	6,369	376		376	161
SL Property 50	2,955,164	118,207		118,207	50,660
Adjustment for disposition					0
2014 Additions (half-year)					
15 yr. MACRS property 50	54,298	3,209		3,209	1,375
SL Property 50	3,263,144	130,526		130,526	55,939
Adjustment for disposition					0
2015 Additions (half-year)					
7 yr. MACRS property 50	34,986	1,560		1,560	669
15 yr. MACRS property 50	70,988	4,188		4,188	1,795
SL Property 50	2,112,865	84,515		84,515	36,220
Adjustment for disposition					19,992
2016 Additions (half-year)					
7 yr. MACRS property 50	57,161	5,104		5,104	2,188
15 yr. MACRS property 50	20,670	1,220		1,220	523
SL Property 50	2,556,770	102,271		102,271	43,830
Adjustment for disposition					0
2017 Additions (half-year)					
5 yr. MACRS property 50 1Q	23,885	330		330	141
5 yr. MACRS property 50 2Q	64,369	2,742		2,742	1,175
5 yr. MACRS property 50 3Q	68,550	4,840		4,840	2,074
5 yr. MACRS property 50 4Q	30,093	2,883		2,883	1,236
7 yr. MACRS property 50 1Q	8,356	730		730	313
7 yr. MACRS property 50 2Q	5,610	498		498	213
7 yr. MACRS property 50 3Q	4,459	395		395	169
7 yr. MACRS property 50 4Q	1,466	128		128	55
15 yr. MACRS property 50 2Q	19,745	1,214		1,214	520
15 yr. MACRS property 50 3Q	11,461	723		723	310
15 yr. MACRS property 50 4Q	16,709	1,083		1,083	464
SL Property 50 1Q	225,592	9,024		9,024	3,867
SL Property 50 2Q	874,254	34,970		34,970	14,987
SL Property 50 3Q	468,364	18,735		18,735	8,029
SL Property 50 4Q	3,467,174	138,687		138,687	59,437
Adjustment for disposition					106,798
	<u>35,772,877</u>	<u>1,444,634</u>	<u>0</u>	<u>1,444,634</u>	<u>745,917</u>

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CALCULATION OF EXCESS DEFERRED FEDERAL INCOME TAXES RELATED
TO ACCELERATED DEPRECIATION FOR THE TWELVE MONTHS ENDING
DECEMBER 31, 2021

ACCOUNT	EXPLANATION						ADJUST- MENT INCREASE DECREASE
	Vintage (1)	Tax Depreciat- ion (2)	Normalized (Booked) Depreciat- ion (3)	Tax Depreciat- ion Subject to Deferral (4)	Turn- Around Year (5)	Weighted Average Rate (6)	Deferred Federal Income Tax (7)
1971		16,317	17,921	(1,604)	2008	38	(607)
1979		8,794	15,493	(6,699)	2008	38	(2,513)
1981			11,983	(11,983)	1996	39	(4,697)
1982			27,315	(27,315)	1997	38	(10,489)
1983			17,409	(17,409)	1998	38	(6,546)
1984			42,308	(42,308)	2000	36	(15,430)
1985			51,026	(51,026)	2000	36	(18,306)
1986			61,003	(61,003)	2001	35	(21,473)
1987			30,572	(30,572)	2007	34	(10,486)
1988			3,947	(3,947)	2008	34	(1,342)
1989			48,508	(48,508)	2009	34	(16,493)
1990		1,203	86,419	(85,216)	2010	34	(28,973)
1991			50,706	(50,706)	2011	34	(17,240)
1992		107	28,874	(28,767)	2013	34	(9,781)
1993		115	72,554	(72,439)	2014	34	(24,629)
1994		54	26,120	(26,066)	2015	34	(8,862)
1995			57,863	(57,863)	2016	34	(19,673)
1996		9,130	111,874	(102,744)	2017	34	(34,933)
2011		24,156	150,634	(126,478)	2012	34	(43,002)
2013		146,366	152,947	(6,581)	2017	34	(2,238)
2014		163,715	205,699	(41,984)	2017	34	(14,275)
2015		160,368	225,592	(65,224)	2018	34	(22,176)
2016		153,249	364,916	(211,667)	2017	34	(71,967)
2017		258,375	282,839	(24,464)	2021	34	(8,318)
		941,950	2,144,522	(1,202,572)			(414,449)
							Deferred Federal Income Tax at 21% (1,202,572 x .21)
							252,540
							Deferred Federal Income Tax - Excess ADIT
							(161,909)
							Less: Pro Forma Excess Deferred Federal Income Tax For Twelve Months Ended December 31, 2021
							(171,511)
							9,602
41001012	Deferred Federal Income Tax-Excess ADIT						9,602

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING INCOME TAX ADJUSTMENTS UNDER EXISTING RATES

Account	Explanation	Adjustment Increase (Decrease)
	To adjust current Federal and state income tax for the twelve months ending December 31, 2022 based on pro forma taxable income under existing rates and current Federal and state income tax rates.	
	Pro Forma Net Operating Income	29,046,960
	Add:	
	Customer Survey Expense	2,323
	Dividend Reinvestment and Direct Stock Purchase and Sale Expenses	8,305
	Long-Term Incentive Plan Expenses	1,740
	Employee Stock Purchase Plan Expenses	1,277
	Amortization of Rate Case Expense	238,125
	Amortization of Acquisition Adjustments	(11,746)
	Amortization of Lead Service Line Replacements	283,064
	Filter Plant Yard Piping Survey	3,081
	Service Life Study Expenses	4,928
	Long-Term Infrastructure Improvement Plan Expenses	844
	Nondeductible Parking	13,308
	Nondeductible Meals	1,286
	Deduct:	
	Tax Repair Expense	10,245,182
	Cost of Removal	3,189,983
	Tank Painting	685,000
	Deferred Rate Case Expense	952,500
	State Tax Depreciation	9,655,385
	Pro Forma Interest Expense (Interest Synchronization)	5,156,777
	Pro Forma Taxable Income	(291,330)
	Pro Forma State Income Tax at 9.99%	(29,104) (29,104)
	Federal Bonus Depreciation Greater Than State	(745,917)
	Pro Forma Federal Taxable Income	483,690
	Pro Forma Federal Income Tax at 21%	101,575
	Total Pro Forma Current Income Tax	72,471
	Less: Projected Current Income Taxes for the Twelve Months Ending December 31, 2022	93,492
		(21,021)
40901000	Current Federal Income Tax	(13,753)
40901100	Current State Income Tax	(7,268)

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING INCOME TAX ADJUSTMENTS UNDER EXISTING RATES
AMORTIZATION OF INVESTMENT TAX CREDITS

Account	Explanation	Adjustment Increase (Decrease)	
To adjust amortization of investment tax credits to reflect pro forma annual amortization.			
Year (1)	Investment Tax Credit Generated (2)	Amortization Period (3)	Pro Forma Annual Amortization (4)
1972	9000	50 years	-
1973	10341	50 years	(103)
1974	13637	50 years	(273)
1975	58644	50 years	(1,173)
1976	67403	50 years	(1,348)
1977	81673	50 years	(1,633)
1978	93577	50 years	(1,872)
1979	148145	50 years	(2,963)
1980	63163	50 years	(1,263)
1981	128411	50 years	(2,568)
1982	217470	50 years	(4,349)
1983	93455	50 years	(1,869)
1984	194217	50 years	(3,884)
1985	346491	50 years	(6,930)
1986	102154	50 years	(2,043)
1987	20455	50 years	(409)
1988	33318	50 years	(666)
1989	9291	50 years	(186)
1990	209567	50 years	(4,191)
1991	1021	50 years	(20)
1992	674	50 years	(13)
1993	2009	50 years	(40)
1994	1024	50 years	(20)
1995	799	50 years	(16)
1996	41497	50 years	(830)
1997	2050	50 years	(41)
1998	981	50 years	(20)
1999	1302	50 years	(26)
2000	1436	50 years	(29)
2001	726	50 years	(15)
2002	2235	50 years	(45)
2003	1199	50 years	(24)
2004	226	50 years	(5)
2005	619	50 years	(12)
2006	1254	50 years	(25)
2007	68	50 years	(1)
2008	579	50 years	(12)
2009	469	50 years	(9)
2010	1036	50 years	(21)
2011	31	50 years	(1)
2012	181	50 years	(4)
2013	603	50 years	(12)
2014	377	50 years	(8)
2015	1132	50 years	(23)
2016	386	50 years	(8)
2017	68	50 years	(1)
2018	42	50 years	(1)
2019	257	50 years	(5)
2020	102	50 years	(2)
2021	1789	50 years	(36)
2022	1789	50 years	(36)
2023	1789	50 years	(36)
2024	298	50 years	(6)
Total Pro Forma Amortization			(39,126)
Less; Pro Forma Amortization Twelve Months Ending December 31, 2022			(39,277)

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING INCOME TAX ADJUSTMENTS UNDER EXISTING RATES

Account	Explanation	Adjustment Increase (Decrease)
	To project current Federal and state income tax for the twelve months ending February 29, 2024 based on projected taxable income under existing rates and current Federal and state income tax rates.	
	Projected Net Operating Income	28,901,646
	Add:	
	Customer Survey Expense	2,323
	Dividend Reinvestment and Direct Stock Purchase and Sale Expenses	8,305
	Long-Term Incentive Plan Expenses	1,740
	Employee Stock Purchase Plan Expenses	1,277
	Amortization of Rate Case Expense	238,125
	Amortization of Acquisition Adjustments	(11,746)
	Amortization of Lead Service Line Replacements	283,064
	Filter Plant Yard Piping Survey	3,081
	Service Life Study Expenses	4,928
	Long-Term Infrastructure Improvement Plan Expenses	844
	Nondeductible Parking	13,308
	Nondeductible Meals	4,807
	Deduct:	
	Tax Repair Expense	11,007,201
	Cost of Removal	3,206,033
	Tank Painting	600,000
	State Tax Depreciation	12,113,583
	Pro Forma Interest Expense (Interest Synchronization)	6,200,718
	Projected Taxable Income	(3,675,831)
	Projected State Income Tax at 9.99%	(367,216)
		(367,216)
	Federal Bonus Depreciation Greater Than State	(653,220)
	Projected Federal Taxable Income	(2,655,396)
	Projected Federal Income Tax at 21%	(557,633)
	Total Projected Current Income Tax	(924,849)
	Less: Pro Forma Current Income Taxes for the Twelve Months Ending December 31, 2022	72,471
		(997,320)
40901000	Current Federal Income Tax	(659,208)
40901100	Current State Income Tax	(338,112)

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION CALCULATION OF
DEFERRED FEDERAL INCOME TAXES ON ASSETS OTHER THAN ASSETS CONSTRUCTED WITH
TAXABLE CUSTOMERS ADVANCES AND CONTRIBUTIONS NOT SUBJECT TO WEIGHTED AVERAGE
RATE METHOD FOR THE TWELVE MONTHS ENDED FEBRUARY 29, 2024

Vintage Year (1)	Method (2)	Tax Depreciation (3)	Normalized (Booked) Depreciation on Assets Placed in Service During the Years 1971 and After (4)	Tax Depreciation Subject to IRS Deferral Requirements (5)
1970 and Prior	Straight Line	180,647	180,647	-
1971	Asset Depreciation Range- Double Declining Balance		18,775	(18,775)
1972	Asset Depreciation Range- Double Declining Balance	7,117	3,948	3,169
1973	Asset Depreciation Range- Double Declining Balance	6,105	3,406	2,699
1974	Asset Depreciation Range- Double Declining Balance	8,586	4,032	4,554
1975	Asset Depreciation Range- Double Declining Balance	15,599	8,562	7,037
1976	Asset Depreciation Range- Double Declining Balance	11,245	10,308	937
1977	Asset Depreciation Range- Double Declining Balance	11,291	7,208	4,083
1978	Asset Depreciation Range- Double Declining Balance	17,003	14,207	2,796
1979	Asset Depreciation Range- Double Declining Balance	8,354	14,815	(6,461)
1980	Asset Depreciation Range- Double Declining Balance	4,309	2,382	1,927
1981	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System		8,360	(8,360)
1982	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System		25,230	(25,230)
1983	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System		14,908	(14,908)
1984	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System		40,408	(40,408)
1985	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System		42,624	(42,624)
1986	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System		58,632	(58,632)

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION CALCULATION OF
DEFERRED FEDERAL INCOME TAXES ON ASSETS OTHER THAN ASSETS CONSTRUCTED WITH
TAXABLE CUSTOMERS ADVANCES AND CONTRIBUTIONS NOT SUBJECT TO WEIGHTED AVERAGE
RATE METHOD FOR THE TWELVE MONTHS ENDED FEBRUARY 29, 2024

Vintage Year (1)	Method (2)	Tax Depreciation (3)	Normalized (Booked) Depreciation on Assets Placed in Service During the Years 1971 and After (4)	Tax Depreciation Subject to IRS Deferral Requirements (5)
1987	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System		29,533	(29,533)
1988	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System		3,474	(3,474)
1989	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System		47,868	(47,868)
1990	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	1,203	86,088	(84,885)
1991	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System		50,134	(50,134)
1992	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	107	28,146	(28,039)
1993	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	115	72,419	(72,304)
1994	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	54	25,614	(25,560)
1995	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System		57,258	(57,258)
1996	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	9,130	112,426	(103,296)
1997	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	1,760	64,751	(62,991)
1998	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	69,868	64,037	5,831

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION CALCULATION OF
DEFERRED FEDERAL INCOME TAXES ON ASSETS OTHER THAN ASSETS CONSTRUCTED WITH
TAXABLE CUSTOMERS ADVANCES AND CONTRIBUTIONS NOT SUBJECT TO WEIGHTED AVERAGE
RATE METHOD FOR THE TWELVE MONTHS ENDED FEBRUARY 29, 2024

Vintage Year (1)	Method (2)	Tax Depreciation (3)	Normalized (Booked) Depreciation on Assets Placed in Service During the Years 1971 and After (4)	Tax Depreciation Subject to IRS Deferral Requirements (5)
1999	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	183,724	72,817	110,907
2000	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	291,969	87,990	203,979
2001	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	196,084	116,851	79,233
2002	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	131,945	66,218	65,727
2003	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	120,805	97,510	23,295
2004	Straight Line, Accelerated Cost Recovery System, Limited Accelerated Cost Recovery System and Alternative Depreciation System	448,111	337,510	110,601
2005	Straight Line, Accelerated Cost Recovery System, Limited Accelerated Cost Recovery System and Alternative Depreciation System	486,149	277,241	208,908
2006	Straight Line, Accelerated Cost Recovery System, Limited Accelerated Cost Recovery System and Alternative Depreciation System	309,875	304,590	5,285
2007	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	442,148	403,229	38,919
2008	Straight Line, Accelerated Cost Recovery System, Limited Accelerated Cost Recovery System and Alternative Depreciation System	673,808	221,881	451,927
2009	Straight Line, Accelerated Cost Recovery System, Limited Accelerated Cost Recovery System and Alternative Depreciation System	258,271	233,859	24,412
2010	Straight Line, Accelerated Cost			

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION CALCULATION OF
DEFERRED FEDERAL INCOME TAXES ON ASSETS OTHER THAN ASSETS CONSTRUCTED WITH
TAXABLE CUSTOMERS ADVANCES AND CONTRIBUTIONS NOT SUBJECT TO WEIGHTED AVERAGE
RATE METHOD FOR THE TWELVE MONTHS ENDED FEBRUARY 29, 2024

Vintage Year (1)	Method (2)	Tax Depreciation (3)	Normalized (Booked) Depreciation on Assets Placed in Service During the Years 1971 and After (4)	Tax Depreciation Subject to IRS Deferral Requirements (5)
2011	Recovery System and Limited Accelerated Cost Recovery System Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	188,604	117,431	71,173
2012	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	23,798	152,052	(128,254)
2013	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	188,479	136,551	51,928
2014	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	146,202	139,379	6,823
2015	Straight Line, Accelerated Cost Recovery System, Limited Accelerated Cost Recovery System and Alternative Depreciation System	163,715	192,856	(29,141)
2016	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	158,807	246,362	(87,555)
2017	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	149,844	392,221	(242,377)
2018	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	244,806	254,502	(9,696)
2019	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	514,371	473,391	40,980
2020	Amortization of Net Salvage Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System Amortization of Net Salvage	275,005 - 410,105 -	287,966 308,202 318,181 504,408	(12,961) (308,202) 91,924 (504,408)

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION CALCULATION OF
DEFERRED FEDERAL INCOME TAXES ON ASSETS OTHER THAN ASSETS CONSTRUCTED WITH
TAXABLE CUSTOMERS ADVANCES AND CONTRIBUTIONS NOT SUBJECT TO WEIGHTED AVERAGE
RATE METHOD FOR THE TWELVE MONTHS ENDED FEBRUARY 29, 2024

Vintage Year (1)	Method (2)	Tax Depreciation (3)	Normalized (Booked) Depreciation on Assets Placed in Service During the Years 1971 and After (4)	Tax Depreciation Subject to IRS Deferral Requirements (5)
2021	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	1,068,435	619,932	448,503
	Amortization of Net Salvage	-	618,165	(618,165)
2022	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	1,456,937	682,150	774,787
	Amortization of Net Salvage	-	637,997	(637,997)
2023	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	2,884,271	1,893,420	990,851
	Amortization of Net Salvage	3,206,034	641,207	2,564,827
2024	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	80,387	64,359	16,028
	Totals	15,055,181	12,000,628	3,054,553
	Deferred Federal Income Tax at 21% (3,054,553 x .21)			641,456
	Less: Pro Forma Deferred Federal Income Tax For Twelve Months Ended December 31, 2022			540,391
				101,065
41001000	Deferred Federal Income Tax-Accelerated Depreciation			101,065

THE YORK WATER COMPANY
STATE TAX ADJUSTMENT FOR BONUS DEPRECIATION
FEBRUARY 29, 2024

<u>Description</u> (1)	<u>Basis</u> (2)	<u>Federal Depreciation</u> (3)	<u>Bonus Depreciation</u> (4)	<u>Net Federal Depreciation</u> (5)=(3)-(4)	<u>Additional State Depreciation</u> (6)=(5) x .42857-(4)
2001 Additions (half-year)					
SL Property	198,588	7,944		7,944	3,404
Adjustment for disposition					0
2002 Additions (half-year)					
SL Property	2,095,257	83,810		83,810	35,919
Adjustment for disposition					0
2003 Additions (half-year)					
SL Property	2,338,059	93,522		93,522	40,081
Adjustment for disposition					0
2004 Additions (mid-quarter)					
SL Property 1Q	1,002,517	40,101		40,101	17,186
SL Property 2Q	653,653	26,146		26,146	11,205
SL Property 3Q	515,993	20,640		20,640	8,846
SL Property 4Q	674,171	26,967		26,967	11,557
Adjustment for disposition					0
2008 Additions (mid-quarter)					
15 yr. MACRS property 3Q	6,094	225		225	96
15 yr. MACRS property 4Q	7,879	407		407	175
SL Property 2Q	73,410	2,936		2,936	1,258
SL Property 3Q	68,073	2,723		2,723	1,167
SL Property 4Q	444,137	17,765		17,765	7,614
Adjustment for disposition					7,984
2009 Additions (half-year)					
15 yr. MACRS property 50	22,934	1,355		1,355	581
SL Property 50	3,157,954	126,318		126,318	54,136
Adjustment for disposition					0
2010 Additions (mid-quarter)					
15 yr. MACRS property 2Q	3,014	178		178	76
15 yr. MACRS property 4Q	14,817	876		876	375
SL Property 1Q	438,089	17,524		17,524	7,510
SL Property 2Q	315,980	12,639		12,639	5,417
SL Property 3Q	793,030	31,721		31,721	13,595
SL Property 4Q	2,359,373	94,375		94,375	40,446
Adjustment for disposition					0
2011 Additions (half-year)					
SL Property 50	237,197	9,488		9,488	4,066
Adjustment for disposition					0
2012 Additions (half-year)					
15 yr. MACRS property 50	74,450	4,393		4,393	1,883
SL Property 50	3,855,704	154,228		154,228	66,098
Adjustment for disposition					0

THE YORK WATER COMPANY
STATE TAX ADJUSTMENT FOR BONUS DEPRECIATION
FEBRUARY 29, 2024

<u>Description</u> (1)	<u>Basis</u> (2)	<u>Federal Depreciation</u> (3)	<u>Bonus Depreciation</u> (4)	<u>Net Federal Depreciation</u> (5)=(3)-(4)	<u>Additional State Depreciation</u> (6)=(5) x .42857-(4)
2013 Additions (half-year)					
15 yr. MACRS property 50	6,369	376		376	161
SL Property 50	2,955,164	118,207		118,207	50,660
Adjustment for disposition					0
2014 Additions (half-year)					
15 yr. MACRS property 50	54,298	3,204		3,204	1,373
SL Property 50	3,263,144	130,526		130,526	55,939
Adjustment for disposition					0
2015 Additions (half-year)					
15 yr. MACRS property 50	70,988	4,195		4,195	1,798
SL Property 50	2,112,865	84,515		84,515	36,220
Adjustment for disposition					0
2016 Additions (half-year)					
7 yr. MACRS property 50	57,161	2,549		2,549	1,093
15 yr. MACRS property 50	20,670	1,220		1,220	523
SL Property 50	2,556,770	102,271		102,271	43,830
Adjustment for disposition					32,664
2017 Additions (half-year)					
7 yr. MACRS property 50 1Q	8,356	731		731	313
7 yr. MACRS property 50 2Q	5,610	498		498	213
7 yr. MACRS property 50 3Q	4,459	395		395	169
7 yr. MACRS property 50 4Q	1,466	128		128	55
15 yr. MACRS property 50 2Q	19,745	1,167		1,167	500
15 yr. MACRS property 50 3Q	11,461	676		676	290
15 yr. MACRS property 50 4Q	16,709	986		986	423
SL Property 50 1Q	225,592	9,024		9,024	3,867
SL Property 50 2Q	874,254	34,970		34,970	14,987
SL Property 50 3Q	468,364	18,735		18,735	8,029
SL Property 50 4Q	3,467,174	138,687		138,687	59,437
Adjustment for disposition					0
	<u>35,550,993</u>	<u>1,429,339</u>	<u>0</u>	<u>1,429,339</u>	<u>653,220</u>

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING INCOME TAX ADJUSTMENTS UNDER EXISTING RATES

Account	Explanation	Adjustment Increase (Decrease)
	To adjust current Federal and state income tax for the twelve months ending February 29, 2024 based on pro forma taxable income under existing rates and current Federal and state income tax rates.	
	Pro Forma Net Operating Income	28,561,082
	Add:	
	Customer Survey Expense	2,323
	Dividend Reinvestment and Direct Stock Purchase and Sale Expenses	8,305
	Long-Term Incentive Plan Expenses	1,740
	Employee Stock Purchase Plan Expenses	1,277
	Amortization of Rate Case Expense	238,125
	Amortization of Acquisition Adjustments	(11,746)
	Amortization of Lead Service Line Replacements	283,064
	Filter Plant Yard Piping Survey	3,081
	Service Life Study Expenses	4,928
	Long-Term Infrastructure Improvement Plan Expenses	844
	Nondeductible Parking	13,308
	Nondeductible Meals	4,807
	Deduct:	
	Tax Repair Expense	11,007,201
	Cost of Removal	3,206,033
	Tank Painting	600,000
	State Tax Depreciation	12,113,583
	Pro Forma Interest Expense (Interest Synchronization)	6,200,718
	Pro Forma Taxable Income	(4,016,396)
	Pro Forma State Income Tax at 9.99%	(401,238)
	State Depreciation Greater Than Federal	(653,220)
	Pro Forma Federal Taxable Income	(2,961,938)
	Pro Forma Federal Income Tax at 21%	(622,007)
	Total Pro Forma Current Income Tax	(1,023,245)
	Less: Projected Current Income Taxes for the Twelve Months Ending February 29, 2024	(924,849)
		(98,396)
40901000	Current Federal Income Tax	(64,374)
40901100	Current State Income Tax	(34,022)

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING INCOME TAX ADJUSTMENTS UNDER PROPOSED RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE	
	To adjust current Federal and state income taxes based on pro forma revenue increase under proposed rates and current Federal and state income tax rates.		
	Proposed Increase in Sales of Water	16,160,006	
	Add: Increase in Late Charges	22,876	
	Less: Increase in Taxes Other Than Income Taxes and Uncollectible Accounts	192,758	
	Increase in State Taxable Income	15,990,124	
	State Income Tax at 9.99%	1,597,413	1,597,413
	Increase in Federal Taxable Income	14,392,710	
	Federal Income Tax at 21%	3,022,469	4,619,883
40901000	Current Federal Income Tax		3,022,469
40901100	Current State Income Tax		1,597,413

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEBT INTEREST UTILIZED FOR INCOME TAX CALCULATIONS

53.53 IV Taxes

D. Water and Wastewater Utilities

18 State the amount of debt interest utilized for income tax calculations, and details of debt interest computations, under each of the following rate case bases;

- a. Actual test year.
- b. Annualized test year-end.
- c. Proposed test year-end.

Response: Debt interest expense utilized for the income tax calculation reflected on the Company's corporate books for the twelve months ended December 31, 2021 is actual debt expense incurred during that period.

Debt interest expense utilized for the income tax calculation on projected income for the twelve months ending December 31, 2022 shown on Exhibit No. FIV-17-1 is determined by reflecting the interest charges to ratepayers in the cost of capital determination (interest synchronization).

Rate base 291,591,611 x weighted debt cost rate of 1.77%
= interest expense utilized for income tax calculations of 5,156,777

Debt interest expense utilized for the income tax calculation on pro forma income for the twelve months ending December 31, 2022 shown on Exhibit No. FIV-17-5 is determined by reflecting the interest charges to ratepayers in the cost of capital determination (interest synchronization).

Rate base 291,591,611 x weighted debt cost rate of 1.77%
= interest expense utilized for income tax calculations of 5,156,777

Debt interest expense utilized for the income tax calculation on projected income for the twelve months ending February 29, 2024 shown on Exhibit No. FIV-17-6 is determined by reflecting the interest charges to ratepayers in the cost of capital determination (interest synchronization).

Rate base 350,621,590 x weighted debt cost rate of 1.77%
= interest expense utilized for income tax calculations of 6,200,718

Debt interest expense utilized for the income tax calculation on pro forma income for the twelve months ending February 29, 2024 shown on Exhibit No. FIV-17-10 is determined by reflecting the interest charges to ratepayers in the cost of capital determination (interest synchronization).

Rate base 350,621,590 x weighted debt cost rate of 1.77%
= interest expense utilized for income tax calculations of 6,200,718

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
MEASURE OF VALUE AND RATES OF RETURN AT ORIGINAL COST AS OF
DECEMBER 31, 2022 AND FEBRUARY 29, 2024

53.53 V. Valuation

D. Water and Wastewater Utilities

1. Provide a schedule showing the measures of value and the rates of return at the original cost in the current rate case. All claims made on this exhibit should be cross-referenced to appropriate exhibits.

Response: The original cost measure of value and rate of return under proposed rates are shown below.

	Original Cost Measure of Value (1)	Rate of Return Under Proposed Rates (2)
February 29, 2024	350,621,590 (a)	7.93% (b)

- (a) Refer to page 3 for a detail of the measure of value as of February 29, 2024.
- (b) Refer to page 6 for a detail of the net operating income available for return and calculation of rates of return on the original cost measure of value.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
SUMMARY OF MEASURE OF VALUE AS OF DECEMBER 31, 2022

Elements (1)	Exhibit Reference (2)	Original Cost (3)
Utility Plant in Service Less Accrued Depreciation	FVI	363,118,429
Deduct:		
Deferred Federal Income Taxes Related to Accelerated Depreciation	FV-1-1	24,137,333
Excess Deferred Federal Income Taxes Related to Accelerated Depreciation	FV-1-1	13,463,573
Contributions in Aid of Construction Less Accrued Depreciation	FVI	33,563,117
Customers' Advances for Construction Less Accrued Depreciation	FVI	4,665,300
Funds Supplied Through Customers' Advances Not Expended	FV-1-2	1,475,804
Total Deductions		77,305,126
Add:		
Materials and Supplies	FV-11	1,432,014
Cash Working Capital	FV-8	2,964,604
Utility Plant Acquisition Adjustment	FV-1-3, FV-1-4, FV-1-5, FV-1-6, FV-1-7, FV-1-8, FV-1-9	(82,899)
Taxes on Deposits for Construction and Customer Advances	FV-1-10	1,464,588
Total Additions		5,778,308
Total Measure of Value		291,591,611

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
SUMMARY OF MEASURE OF VALUE AS OF FEBRUARY 29, 2024

Elements (1)	Exhibit Reference (2)	Original Cost (3)
Utility Plant in Service Less Accrued Depreciation	FVI	422,208,080
Deduct:		
Deferred Federal Income Taxes Related to Accelerated Depreciation	FV-1-1	24,488,981
Excess Deferred Federal Income Taxes Related to Accelerated Depreciation	FV-1-1	13,371,592
Contributions in Aid of Construction Less Accrued Depreciation	FVI	33,721,565
Customers' Advances for Construction Less Accrued Depreciation	FVI	4,455,584
Funds Supplied Through Customers' Advances Not Expended	FV-1-2	1,475,804
Total Deductions		77,513,526
Add:		
Materials and Supplies	FV-11	1,520,534
Cash Working Capital	FV-8	3,070,957
Utility Plant Acquisition Adjustment	FV-1-3, FV-1-4, FV-1-5, FV-1-6, FV-1-7, FV-1-8, FV-1-9	(68,018)
Taxes on Deposits for Construction and Customer Advances	FV-1-10	1,403,563
Total Additions		5,927,036
Total Measure of Value		350,621,590

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
STATEMENT OF CALCULATION OF THE RATE OF RETURN UNDER EXISTING
RATES FOR TWELVE MONTHS ENDING DECEMBER 31, 2022

	Under Existing Rates						
	Pro Forma Twelve Months Ended December 31, 2021 (1)	Exhibit Reference (2)	Adjustment (3)	Projected Twelve Months Ending December 31, 2022 (4)	Exhibit Reference (5)	Adjustment (6)	Pro Forma Twelve Months Ending December 31, 2022 (7)
Operating Revenues	52,652,325	FII-2	199,770	52,852,095	FII-2	227,963	53,080,058
Operating Expenses, Depreciation and Taxes							
Operating Expenses	21,048,786	FIII-2	1,349,424	22,398,210	FIII-2	284,677	22,682,887
Depreciation	10,052,283	FI-2	769,572	10,821,855			10,821,855
Taxes Other Than Income Taxes	1,279,493	FIV-15	54,674	1,334,168	FIV-15	16,042	1,350,210
Income Taxes	714,858	FIV-17	(541,311)	173,547	FIV-17	(21,021)	152,526
Total Operating Expenses, Dep- reciation and Taxes	33,095,420		1,632,359	34,727,779		279,699	35,007,478
Net Operating Income Available For Return	19,556,905		(1,432,589)	18,124,316		(51,736)	18,072,580
Measure of Value as of February 29, 2024 and Rates of Return (Refer to Page 2)	5.58%			5.17%			5.15%
Original Cost Less Accrued Depreciation	350,621,590						

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
STATEMENT OF CALCULATION OF THE RATE OF RETURN UNDER EXISTING
RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024 AND THE ANTICIPATED RATE OF RETURN WHEN THE PROPOSED RATES BECOME EFFECTIVE

	Under Existing Rates						
	Pro Forma Twelve Months Ending December 31, 2022 (1)	Exhibit Reference (2)	Adjustment (3)	Projected Twelve Months Ending February 29, 2024 (4)	Exhibit Reference (5)	Adjustment (6)	Pro Forma Twelve Months Ending February 29, 2024 (7)
Operating Revenues	53,080,058	FII-2	324,223	53,404,281	FII-2	238,179	53,642,460
Operating Expenses, Depreciation and Taxes							
Operating Expenses	22,682,887	FIII-2	458,930	23,141,818	FIII-2	560,565	23,702,383
Depreciation	10,821,855	FI-2	2,139,126	12,960,981			12,960,981
Taxes Other Than Income Taxes	1,350,210	FIV-15	10,607	1,360,817	FIV-15	18,178	1,378,995
Income Taxes	152,526	FIV-17	(904,977)	(752,451)	FIV-17	(98,396)	(850,847)
Total Operating Expenses, Depreciation and Taxes	35,007,478		1,703,687	36,711,165		480,347	37,191,512
Net Operating Income Available For Return	18,072,580		(1,379,463)	16,693,117		(242,168)	16,450,948
Measure of Value as of February 29, 2024 and Rates of Return (Refer to Page 2)	5.15%			4.76%			4.69%
Original Cost Less Accrued Depreciation	350,621,590						

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
STATEMENT OF CALCULATION OF THE RATE OF RETURN UNDER PROPOSED
RATES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024 AND THE ANTIC-
IPATED RATE OF RETURN WHEN THE PROPOSED RATES BECOME EFFECTIVE

	Under Proposed Rates			Pro Forma Twelve Months Ending February 29, 2024 (4)
	Pro Forma Twelve Months Ending February 29, 2024 (1)	Exhibit Reference (2)	Adjustment (3)	
Operating Revenues	53,642,460	FII-2	16,182,882	69,825,342
Operating Expenses, Depreciation and Taxes				
Operating Expenses	23,702,383	FIII-2	84,234	23,786,617
Depreciation	12,960,981			12,960,981
Taxes Other Than Income Taxes	1,378,995	FIV-15	108,524	1,487,519
Income Taxes	(850,847)	FIV-17	4,619,883	3,769,035
Total Operating Expenses, Dep- reciation and Taxes	37,191,512		4,812,641	42,004,152
Net Operating Income Available For Return	16,450,948		11,370,241	27,821,190
Measure of Value as of February 29, 2024 and Rates of Return (Refer to Page 2)	4.69%			7.93%
Original Cost Less Accrued Depreciation	350,621,590			

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEFERRED FEDERAL INCOME TAXES RELATED TO ACCELERATED DEPRECIATION
AS OF DECEMBER 31, 2022 DEDUCTED FROM THE MEASURE OF VALUE

Year (1)	Deferred Federal Income Taxes (Per Books) (2)
1971	911
1972	26,743
1973	21,543
1974	28,069
1975	29,817
1976	27,265
1977	61,180
1978	824
1979	82,877
1980	(14,242)
1981	90,105
1982	93,902
1983	43,181
1984	156,019
1985	205,730
1986	452,947
1987	85,948
1988	(13,634)
1989	378,418
1990	503,766
1991	337,481
1992	157,763
1993	391,505
1994	90,175
1995	400,651
1996	654,488
1997	493,439
1998	347,655
1999	235,995
2000	807,915
2001	544,004
2002	496,204
2003	536,287
2004	1,109,397
2005	1,360,664
2006	97,096
2007	315,271
2008	1,453,647
2009	1,609,739
2010	1,128,031
2011	1,318,294
2012	1,132,851
2013	892,624
2014	810,471
2015	714,292
2016	838,625
2017	1,353,174
2018	513,949
2019	201,506
2020	453,189
2021	422,127
2022	657,454

24,137,333

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEFERRED FEDERAL INCOME TAXES RELATED TO ACCELERATED DEPRECIATION
AS OF FEBRUARY 29, 2024 DEDUCTED FROM THE MEASURE OF VALUE

Year (1)	Deferred Federal Income Taxes (Per Books) (2)
1971	(3,031)
1972	27,409
1973	22,110
1974	29,025
1975	31,294
1976	27,462
1977	62,037
1978	1,411
1979	81,520
1980	(13,837)
1981	88,349
1982	88,604
1983	40,050
1984	147,533
1985	196,779
1986	440,634
1987	80,640
1988	(13,275)
1989	370,266
1990	488,822
1991	328,359
1992	152,908
1993	378,606
1994	86,260
1995	390,253
1996	633,302
1997	480,211
1998	348,880
1999	259,286
2000	850,751
2001	560,643
2002	510,006
2003	541,179
2004	1,132,623
2005	1,404,535
2006	98,206
2007	323,444
2008	1,548,551
2009	1,614,865
2010	1,142,978
2011	1,291,360
2012	1,143,756
2013	894,057
2014	804,352
2015	695,905
2016	787,726
2017	1,351,138
2018	522,555
2019	134,061
2020	366,568
2021	386,498
2022	686,179
2023	746,692
2024	3,366

24,793,862

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEFERRED FEDERAL INCOME TAXES RELATED TO ACCELERATED DEPRECIATION
AS OF FEBRUARY 29, 2024 DEDUCTED FROM THE MEASURE OF VALUE

Projected Deferred Taxes at 2-28-23	24,231,123
Projected Deferred Taxes at 2-29-24	24,793,862
Increase in Deferred Taxes	562,739

Month (1)	Deferred Federal Income Taxes (Per Books) (2)	Increase Per Month (3)	Proration (4)	Prorated Increase Per Month (5)	Deferred Federal Income Taxes (Per Reg. Sec. 1.167) (6)	Difference (7)
Balance Deferred Taxes						
2/28/2023	24,231,123		365/365	-	24,231,123	-
3/31/2023	24,278,018	46,895	335/365	43,041	24,274,163	(3,854)
4/30/2023	24,324,913	46,895	305/365	39,186	24,313,350	(11,563)
5/31/2023	24,371,808	46,895	274/365	35,203	24,348,553	(23,255)
6/30/2023	24,418,703	46,895	244/365	31,349	24,379,902	(38,801)
7/31/2023	24,465,598	46,895	213/365	27,366	24,407,268	(58,330)
8/31/2023	24,512,493	46,895	182/365	23,383	24,430,651	(81,841)
9/30/2023	24,559,387	46,895	152/365	19,529	24,450,180	(109,207)
10/31/2023	24,606,282	46,895	121/365	15,546	24,465,726	(140,556)
11/30/2023	24,653,177	46,895	91/365	11,692	24,477,418	(175,760)
12/31/2023	24,700,072	46,895	60/365	7,709	24,485,126	(214,946)
1/31/2024	24,746,967	46,895	29/365	3,726	24,488,852	(258,115)
2/29/2024	24,793,862	46,895	1/365	128	24,488,981	(304,881)

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
EXCESS DEFERRED FEDERAL INCOME TAXES RELATED TO ACCELERATED DEPRECIATION
AS OF DECEMBER 31, 2022 DEDUCTED FROM THE MEASURE OF VALUE

Year (1)	Deferred Federal Income Taxes (2)
1971	1,053
1972	15,235
1973	12,181
1974	15,136
1975	14,493
1976	16,715
1977	36,774
1978	(200)
1979	53,107
1980	(9,478)
1981	57,026
1982	59,568
1983	27,838
1984	102,922
1985	136,300
1986	296,414
1987	70,374
1988	(27,851)
1989	317,951
1990	411,288
1991	264,097
1992	131,421
1993	311,131
1994	88,927
1995	312,690
1996	447,060
1997	271,923
1998	171,244
1999	68,920
2000	377,705
2001	294,822
2002	271,963
2003	323,925
2004	633,228
2005	727,011
2006	48,242
2007	176,715
2008	632,770
2009	1,019,847
2010	688,231
2011	875,196
2012	728,864
2013	577,002
2014	529,629
2015	467,139
2016	554,187
2017	862,840
	13,463,573

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
EXCESS DEFERRED FEDERAL INCOME TAXES RELATED TO ACCELERATED DEPRECIATION
AS OF FEBRUARY 29, 2024 DEDUCTED FROM THE MEASURE OF VALUE

Year (1)	Deferred Federal Income Taxes (2)
1971	(2,108)
1972	15,235
1973	12,181
1974	15,136
1975	14,493
1976	16,715
1977	36,774
1978	(200)
1979	52,040
1980	(9,478)
1981	55,505
1982	55,178
1983	25,364
1984	96,670
1985	129,959
1986	288,088
1987	66,446
1988	(28,302)
1989	311,728
1990	400,253
1991	257,580
1992	127,776
1993	301,731
1994	85,604
1995	305,246
1996	433,631
1997	263,734
1998	171,244
1999	68,920
2000	377,705
2001	294,822
2002	271,963
2003	323,925
2004	633,228
2005	727,011
2006	48,242
2007	176,715
2008	632,770
2009	1,019,847
2010	688,231
2011	858,523
2012	728,864
2013	577,002
2014	525,841
2015	455,757
2016	522,677
2017	861,580
	13,291,845

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
EXCESS DEFERRED FEDERAL INCOME TAXES RELATED TO ACCELERATED DEPRECIATION
AS OF FEBRUARY 29, 2024 DEDUCTED FROM THE MEASURE OF VALUE

Projected Excess Deferred Taxes at 2-28-23	13,439,040
Projected Excess Deferred Taxes at 2-29-24	13,291,845
Decrease in Excess Deferred Taxes	(147,196)

Month (1)	Deferred Federal Income Taxes (Per Books) (2)	Decrease Per Month (3)	Proration (4)	Prorated Decrease Per Month (5)	Deferred Federal Income Taxes (Per Reg. Sec. 1.167) (6)	Difference (7)
Balance Deferred Taxes						
2/28/2023	13,439,040		365/365	-	13,439,040	-
3/31/2023	13,426,774	(12,266)	335/365	(11,258)	13,427,782	1,008
4/30/2023	13,414,507	(12,266)	305/365	(10,250)	13,417,532	3,025
5/31/2023	13,402,241	(12,266)	274/365	(9,208)	13,408,324	6,083
6/30/2023	13,389,975	(12,266)	244/365	(8,200)	13,400,124	10,149
7/31/2023	13,377,709	(12,266)	213/365	(7,158)	13,392,966	15,257
8/31/2023	13,365,442	(12,266)	182/365	(6,116)	13,386,850	21,407
9/30/2023	13,353,176	(12,266)	152/365	(5,108)	13,381,741	28,565
10/31/2023	13,340,910	(12,266)	121/365	(4,066)	13,377,675	36,765
11/30/2023	13,328,643	(12,266)	91/365	(3,058)	13,374,617	45,973
12/31/2023	13,316,377	(12,266)	60/365	(2,016)	13,372,600	56,223
1/31/2024	13,304,111	(12,266)	29/365	(975)	13,371,626	67,515
2/29/2024	13,291,845	(12,266)	1/365	(34)	13,371,592	79,748

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CUSTOMERS' ADVANCES UNDER CONSTRUCTION AND RELATED EXPENDITURES
(FUNDS SUPPLIED THROUGH CUSTOMERS ADVANCES NOT EXPENDED)
PROJECTED AS OF DECEMBER 31, 2022 AND FEBRUARY 29, 2024

Description (1)	Customers' Advances Under Construct- ion (2)	Related Construct- ion Expend- itures (3)	Advances in Excess of Construct- ion Expend- itures (4)=(2)-(3)
Developer Mains	3,365,966	1,890,162	1,475,804

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
UTILITY PLANT ACQUISITION ADJUSTMENT
MARGARETTA MOBILE HOME PARK
AS OF DECEMBER 31, 2022 AND FEBRUARY 29, 2024

Acquisition Costs	101,667
Less Depreciated Original Cost of Waterworks Property and Rights	46,159
Acquisition Adjustment Subject to Amortization	55,509
<p>This amortization was specifically approved by the Commission in accordance with the Settlement Agreement under Docket No. R-2018-3000019. The amortization period began March 1, 2019 (the effective date of rates under Order No. R-2018-3000019) and ends February 28, 2029.</p>	
Amortization During the Period 03-01-19 Through December 31, 2022	21,278
Unamortized Acquisition Adjustment As Of December 31, 2022	34,230

	<u>Amortization</u>	<u>Unamortized Balance</u>
Jan-23	463	33,768
Feb-23	463	33,305
Mar-23	463	32,843
Apr-23	463	32,380
May-23	463	31,918
Jun-23	463	31,455
Jul-23	463	30,992
Aug-23	463	30,530
Sep-23	463	30,067
Oct-23	463	29,605
Nov-23	463	29,142
Dec-23	463	28,680
Jan-24	463	28,217
Feb-24	463	27,754

Reasonable acquisition costs greater than depreciated original cost are permitted to be included in rate base and amortized over ten years in accordance with Section 1327 of the Public Utility Code.

The inclusion of this unamortized utility acquisition adjustment in original cost rate base was specifically approved by the Commission in accordance with the Settlement Agreement under Docket No. R-2018-3000019. The amortization period began March 1, 2019 (the effective date of rates under Order No. R-2018-3000019) and ends February 28, 2029.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
UTILITY PLANT ACQUISITION ADJUSTMENT
SECTION A WATER CORPORATION
AS OF DECEMBER 31, 2022 AND FEBRUARY 29, 2024

Acquisition Costs	170,725
Less Depreciated Original Cost of Waterworks Property and Rights	135,997
Acquisition Adjustment Subject to Amortization	34,728
<p>This amortization was specifically approved by the Commission in accordance with the Settlement Agreement under Docket No. R-2012-2336379. The amortization period began January 1, 2014 (the effective date of rates under Order No. R-2012-2336379) and ends December 31, 2023.</p>	
Amortization During the Period 01-01-14 Through December 31, 2022	31,255
Unamortized Acquisition Adjustment As Of December 31, 2022	3,473

	<u>Amortization</u>	<u>Unamortized Balance</u>
Jan-23	289	3,183
Feb-23	289	2,894
Mar-23	289	2,605
Apr-23	289	2,315
May-23	289	2,026
Jun-23	289	1,736
Jul-23	289	1,447
Aug-23	289	1,158
Sep-23	289	868
Oct-23	289	579
Nov-23	289	289
Dec-23	289	0
Jan-24	-	0
Feb-24	-	0

Reasonable acquisition costs greater than depreciated original cost are permitted to be included in rate base and amortized over ten years in accordance with Section 1327 of the Public Utility Code.

The inclusion of this unamortized utility acquisition adjustment in original cost rate base was specifically approved by the Commission in accordance with the Settlement Agreement under Docket No. R-2012-2336379. The amortization period began January 1, 2014 (the effective date of rates under Order No. R-2012-2336379) and ends December 31, 2023.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
UTILITY PLANT ACQUISITION ADJUSTMENT
YORK STARVIEW LP
AS OF DECEMBER 31, 2022 AND FEBRUARY 29, 2024

Acquisition Costs	130,437
Less Depreciated Original Cost of Waterworks Property and Rights	94,540
Acquisition Adjustment Subject to Amortization	35,897
<p>This amortization was specifically approved by the Commission in accordance with the Settlement Agreement under Docket No. R-2012-2336379. The amortization period began January 1, 2014 (the effective date of rates under Order No. R-2012-2336379) and ends December 31, 2023.</p>	
Amortization During the Period 01-01-14 Through December 31, 2022	32,307
Unamortized Acquisition Adjustment As Of December 31, 2022	3,590

	<u>Amortization</u>	<u>Unamortized Balance</u>
Jan-23	299	3,291
Feb-23	299	2,991
Mar-23	299	2,692
Apr-23	299	2,393
May-23	299	2,094
Jun-23	299	1,795
Jul-23	299	1,496
Aug-23	299	1,197
Sep-23	299	897
Oct-23	299	598
Nov-23	299	299
Dec-23	299	0
Jan-24	-	0
Feb-24	-	0

Reasonable acquisition costs greater than depreciated original cost are permitted to be included in rate base and amortized over ten years in accordance with Section 1327 of the Public Utility Code.

The inclusion of this unamortized utility acquisition adjustment in original cost rate base was specifically approved by the Commission in accordance with the Settlement Agreement under Docket No. R-2012-2336379. The amortization period began January 1, 2014 (the effective date of rates under Order No. R-2012-2336379) and ends December 31, 2023.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
UTILITY PLANT ACQUISITION ADJUSTMENT
WESTWOOD MOBILE HOME PARK
AS OF DECEMBER 31, 2022 AND FEBRUARY 29, 2024

Acquisition Costs	21,321
Less Depreciated Original Cost of Waterworks Property and Rights	96,795
Acquisition Adjustment Subject to Amortization	(75,474)

This amortization was specifically approved by the Commission in accordance with the Settlement Agreement under Docket No. R-2018-3000019. The amortization period began March 1, 2019 (the effective date of rates under Order No. R-2018-3000019) and ends February 28, 2029.

Amortization During the Period 03-01-19 Through December 31, 2022	(28,932)
Unamortized Acquisition Adjustment As Of December 31, 2022	(46,542)

	<u>Amortization</u>	<u>Unamortized Balance</u>
Jan-23	(629)	(45,913)
Feb-23	(629)	(45,284)
Mar-23	(629)	(44,655)
Apr-23	(629)	(44,027)
May-23	(629)	(43,398)
Jun-23	(629)	(42,769)
Jul-23	(629)	(42,140)
Aug-23	(629)	(41,511)
Sep-23	(629)	(40,882)
Oct-23	(629)	(40,253)
Nov-23	(629)	(39,624)
Dec-23	(629)	(38,995)
Jan-24	(629)	(38,366)
Feb-24	(629)	(37,737)

Reasonable acquisition costs greater than depreciated original cost are permitted to be included in rate base and amortized over ten years in accordance with Section 1327 of the Public Utility Code.

The inclusion of this unamortized utility acquisition adjustment in original cost rate base was specifically approved by the Commission in accordance with the Settlement Agreement under Docket No. R-2018-3000019. The amortization period began March 1, 2019 (the effective date of rates under Order No. R-2018-3000019) and ends February 28, 2029.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
UTILITY PLANT ACQUISITION ADJUSTMENT
LINCOLN ESTATES MOBILE HOME PARK
AS OF DECEMBER 31, 2022 AND FEBRUARY 29, 2024

Acquisition Costs	69,772
Less Depreciated Original Cost of Waterworks Property and Rights	146,957
Acquisition Adjustment Subject to Amortization	(77,185)

This amortization was specifically approved by the Commission in accordance with the Settlement Agreement under Docket No. R-2018-3000019. The amortization period began March 1, 2019 (the effective date of rates under Order No. R-2018-3000019) and ends February 28, 2029.

Amortization During the Period 03-01-19 Through December 31, 2022	(29,588)
Unamortized Acquisition Adjustment As Of December 31, 2022	(47,597)

	<u>Amortization</u>	<u>Unamortized Balance</u>
Jan-23	(643)	(46,954)
Feb-23	(643)	(46,311)
Mar-23	(643)	(45,668)
Apr-23	(643)	(45,025)
May-23	(643)	(44,381)
Jun-23	(643)	(43,738)
Jul-23	(643)	(43,095)
Aug-23	(643)	(42,452)
Sep-23	(643)	(41,809)
Oct-23	(643)	(41,165)
Nov-23	(643)	(40,522)
Dec-23	(643)	(39,879)
Jan-24	(643)	(39,236)
Feb-24	(643)	(38,593)

Reasonable acquisition costs greater than depreciated original cost are permitted to be included in rate base and amortized over ten years in accordance with Section 1327 of the Public Utility Code.

The inclusion of this unamortized utility acquisition adjustment in original cost rate base was specifically approved by the Commission in accordance with the Settlement Agreement under Docket No. R-2018-3000019. The amortization period began March 1, 2019 (the effective date of rates under Order No. R-2018-3000019) and ends February 28, 2029.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
UTILITY PLANT ACQUISITION ADJUSTMENT
THE MEADOWS
AS OF DECEMBER 31, 2022 AND FEBRUARY 29, 2024

Acquisition Costs	62,960
Less Depreciated Original Cost of Waterworks Property and Rights	221,778
Acquisition Adjustment Subject to Amortization	(158,818)
<p>This amortization was specifically approved by the Commission in accordance with the Settlement Agreement under Docket No. R-2018-3000019. The amortization period began March 1, 2019 (the effective date of rates under Order No. R-2018-3000019) and ends February 28, 2029.</p>	
Amortization During the Period 03-01-19 Through December 31, 2022	(60,880)
Unamortized Acquisition Adjustment As Of December 31, 2022	(97,938)

	<u>Amortization</u>	<u>Unamortized Balance</u>
Jan-23	(1,323)	(96,614)
Feb-23	(1,323)	(95,291)
Mar-23	(1,323)	(93,967)
Apr-23	(1,323)	(92,644)
May-23	(1,323)	(91,320)
Jun-23	(1,323)	(89,997)
Jul-23	(1,323)	(88,673)
Aug-23	(1,323)	(87,350)
Sep-23	(1,323)	(86,026)
Oct-23	(1,323)	(84,703)
Nov-23	(1,323)	(83,379)
Dec-23	(1,323)	(82,056)
Jan-24	(1,323)	(80,732)
Feb-24	(1,323)	(79,409)

Reasonable acquisition costs greater than depreciated original cost are permitted to be included in rate base and amortized over ten years in accordance with Section 1327 of the Public Utility Code.

The inclusion of this unamortized utility acquisition adjustment in original cost rate base was specifically approved by the Commission in accordance with the Settlement Agreement under Docket No. R-2018-3000019. The amortization period began March 1, 2019 (the effective date of rates under Order No. R-2018-3000019) and ends February 28, 2029.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
UTILITY PLANT ACQUISITION ADJUSTMENT
WRIGHTSVILLE BOROUGH MUNICIPAL AUTHORITY
AS OF DECEMBER 31, 2022 AND FEBRUARY 29, 2024

Acquisition Costs	113,113
Less Depreciated Original Cost of Waterworks Property and Rights	45,227
Acquisition Adjustment Subject to Amortization as of December 31, 2022	67,886
Projected Amortization During the Period 01-01-23 Through February 29, 2024	

	<u>Amortization</u>	<u>Unamortized Balance</u>
Jan-23	566	67,320
Feb-23	566	66,755
Mar-23	566	66,189
Apr-23	566	65,623
May-23	566	65,057
Jun-23	566	64,492
Jul-23	566	63,926
Aug-23	566	63,360
Sep-23	566	62,795
Oct-23	566	62,229
Nov-23	566	61,663
Dec-23	566	61,097
Jan-24	566	60,532
Feb-24	566	59,966

Reasonable acquisition costs greater than depreciated original cost are permitted to be included in rate base and amortized over ten years in accordance with Section 1327 of the Public Utility Code.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 TAXES ON DEPOSITS FOR CONSTRUCTION AND CUSTOMER ADVANCES
 AS OF DECEMBER 31, 2022 AND FEBRUARY 29, 2024

Taxes on Deposits for Construction and Customer Advances at December 31, 2021		1,525,613
Depreciation on Projects for the period ending December 31, 2022 at 4%	(211,215)	
State Income Tax Deduction at 9.99%	(21,100)	
Federal Income Tax Deduction at 21%	(39,924)	
Tax Deduction on Deposits for Construction and Customer Advances at December 31, 2022		(61,025)
Net Taxes on Deposits for Construction and Customer Advances at December 31, 2022		1,464,588
Depreciation on Projects for the period ending February 29, 2024 at 4%	(211,215)	
State Income Tax Deduction at 9.99%	(21,100)	
Federal Income Tax Deduction at 21%	(39,924)	
Tax Deduction on Deposits for Construction and Customer Advances at February 29, 2024		(61,025)
Net Taxes on Deposits for Construction and Customer Advances at February 29, 2024		1,403,563

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CONSTRUCTION WORK IN PROGRESS AS OF FEBRUARY 29, 2024

53.53 V. Valuation

D. Water and Wastewater Utilities

2. If a claim is made for construction work in progress, include, in the form of an exhibit, the summary page from all work orders, amount expended at the end of the test year and anticipated in-service dates. Indicate if any of the construction work in progress will result in insurance recoveries, reimbursements or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include final completion dates and estimated total amounts to be spent on each project. (This exhibit should be updated at the conclusion of these proceedings.)

Response: The Company is not making a claim for construction work in progress.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
NON-REVENUE PRODUCING CONSTRUCTION WORK IN PROGRESS AS OF FEBRUARY 29, 2024

53.53 V. Valuation

D. Water and Wastewater Utilities

3. If a claim for non-revenue producing construction work in progress, include in the form of an exhibit the summary page from all work orders, amount expended at the end of the test year and anticipated in-service dates. Indicate if any of the construction work in progress will result in insurance recoveries, reimbursements or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include final completion dates and estimate total amounts to be spend on each project. (This exhibit should be updated at the conclusion of these proceedings.)

Response: The Company is not making a claim for non-revenue producing construction work in progress.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
PLANT HELD FOR FUTURE USE

53.53 V. Valuation

D. Water and Wastewater Utilities

4. If a claim is made for plant held for future use, supply the following:

- a. A brief description of the plant or land site and its original cost.
- b. Expected date of use for each item claimed.
- c. Explanation as to why it is necessary to acquire each item in advance of its date of use.
- d. Date when each item was acquired.
- e. Date when each item was placed in the plant held for future use account.

Response: The Company is not making a claim for plant held for future use.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
WORKING CAPITAL - FUEL STOCKS

53.53 V. Valuation

D. Water and Wastewater Utilities

5 If fuel stocks comprise part of the cash working capital claim, provide an exhibit showing the actual book balances (quantity and price) for the fuel inventories by type of fuel for the thirteen months prior to the end of the test year by location, station, etc. (Explain the method of determining claim if other than that described above.)

Response:

Year	Period	Quantity (Gallons)	#2 Fuel Oil		Quantity (Gallons)	Gasoline	
			Unit Price (a)	Amount (b)		Unit Price (a)	Amount (b)
2020	December	19778.7	2.01	39768	5615.0	2.08	11662
2021	January	19073.6	2.01	38351	323.3	2.08	672
	February	25709.5	1.96	50310	5481.8	2.40	13145
	March	24884.2	1.96	48695	7711.4	2.68	20657
	April	24223.5	1.96	47402	2166.4	2.68	5803
	May	23795	1.96	46563	4867.3	2.84	13809
	June	23730.1	1.96	46436	7505.5	2.77	20805
	July	20707.7	1.96	40522	1586.8	2.77	4399
	August	18977.3	1.96	37136	3770.6	2.97	11187
	September	18405	1.96	36016	2480.4	3.01	7464
	October	17590	1.96	34421	5331.6	3.15	16805
	November	16850.0	1.96	32973	8179.0	3.27	26704
	December	23748.8	1.96	46473	1217.0	3.27	3974

(a) Based on average unit price for gallons of fuel oil and gasoline on hand at each month-end.

(b) Total fuel oil and gasoline amounts are charged on the books in Account No. 15100001 Plant Materials and is included in the thirteen-month average balance of materials and supplies shown on Exhibit No. FV-11 and included in the measure of value on Exhibit No. FV-1.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
MEASURE OF VALUE

53.53 V. Valuation

D. Water and Wastewater Utilities

6. Explain in detail by statement or exhibit the appropriateness of claiming any additional items, not previously mentioned, in the measures of value.

Response: The Company has not included any items in the measures of value not detailed in an exhibit or described in testimony.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CASH WORKING CAPITAL

53.53 V. Valuation

D. Water and Wastewater Utilities

7. Provide schedules and data in support of the following working capital items:

- a. Prepayments-list and identify all items.
- b. Federal income tax accrued or prepaid.
- c. Pa. state income tax accrued or prepaid.
- d. Pa. capital stock tax accrued or prepaid.
- e. Pa. public utility realty tax accrued or prepaid.
- f. Payroll taxes accrued or prepaid.
- g. Any adjustments related to the above items for ratemaking purposes.

Response: Refer to Exhibit No. FV-8-4 for a schedule and data in support of prepaid Public Utility Commission assessment, Office of Consumer Advocate assessment, Office of Small Business Advocate assessment and Damage Prevention Control assessment included in the Company's claim for cash working capital.

Refer to Exhibit Nos. FV-8-1(d), FV-8-1(e) and FV-8-1(f) for a schedule and data in support of payroll taxes, taxes other than income taxes and income taxes included in the Company's claim for cash working capital.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CASH WORKING CAPITAL REQUIREMENT FOR TWELVE MONTHS ENDING DECEMBER 31, 2022

53.53 V. Valuation

D. Water and Wastewater Utilities

8. Supply an exhibit supporting the claim for cash working capital requirement based on the lead-lag method.

Description (1)	Amount (2)
Pro Forma Operating Expenses and Taxes Less Uncollectible Accounts and Amortized Expenses	23,846,419
Average Daily Operating Expenses 23,846,419 / 365	65,333
Cash Working Capital Requirement 65,333 x 52.7 days	3,440,197
Prepaid PUC, OCA, SBA and DPC Assessments	162,289
Builders Deposits and Water Revenues Paid In Advance	(263,818)
Interest Adjustment	(374,064)
Cash Working Capital	2,964,604

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CASH WORKING CAPITAL REQUIREMENT FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024

- 53.53 V. Valuation
- D. Water and Wastewater Utilities
8. Supply an exhibit supporting the claim for cash working capital requirement based on the lead-lag method.

Description (1)	Amount (2)
Pro Forma Operating Expenses and Taxes Less Uncollectible Accounts and Amortized Expenses	24,826,410
Average Daily Operating Expenses 24,826,410 / 365	68,018
Cash Working Capital Requirement 68,018 x 53.3 days	3,623,867
Prepaid PUC, OCA, SBA and DPC Assessments	163,435
Builders Deposits and Water Revenues Paid In Advance	(263,818)
Interest Adjustment	(452,527)
Cash Working Capital	3,070,957

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CASH WORKING CAPITAL REQUIREMENT
LAG RELATIONSHIP BETWEEN OPERATING REVENUES AND
OPERATING EXPENSES AND TAXES FOR TWELVE MONTHS ENDING DECEMBER 31, 2022

Item (1)	Amount (2)	Number of Days Lag (3)	Dollar Days (4)=(2)*(3)	Weighted Average Lag Days (5)
Pro Forma Operating Revenues Under Existing Rates (Sales of Water)				
Metered Repumped Residential	23,581,027	53.7	1,267,388,128	
Metered Gravity Residential	10,505,040	52.5	551,911,265	
Metered Repumped Commercial	6,772,394	53.7	363,989,749	
Metered Gravity Commercial	3,704,684	52.5	194,635,825	
Metered Repumped Industrial	3,013,074	53.7	161,940,948	
Metered Gravity Industrial	1,062,017	52.5	55,795,990	
Private Fire Service	1,950,142	53.7	104,812,540	
Public Fire Service	1,382,106	52.5	72,612,742	
Total Pro Forma Sales of Water	51,970,485		2,773,087,188	
Revenue Weighted Average Lag Days in Receipt of Revenues				53.4
Pro Forma Operating Expenses and Taxes Under Existing Rates Less Bad Debts and Amortized Expenses				
Payroll (a)	9,108,208	7.0	63,757,458	
Payroll (Payroll Tax Withholding) (c)	742,305	13.7	10,191,450	
Power Purchased (b)	1,171,058	26.6	31,199,859	
Insurance (b)	2,777,529	-74.3	(206,273,881)	
Other Goods and Services (b)	8,624,637	18.1	156,307,044	
Payroll Taxes (c)	722,550	13.7	9,920,223	
Other Taxes (d)	627,660	-80.5	(50,504,307)	
Income Taxes (e)	72,471	29.6	2,148,743	
Total Pro Forma Operating Expenses and Taxes Less Bad Debts and Amortized Expenses	23,846,419		16,746,589	
Expense Weighted Average Lag Days in Payment of Expenses				0.7

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CASH WORKING CAPITAL REQUIREMENT
LAG RELATIONSHIP BETWEEN OPERATING REVENUES AND
OPERATING EXPENSES AND TAXES FOR TWELVE MONTHS ENDING DECEMBER 31, 2022

Item (1)	Amount (2)	Number of Days Lag (3)	Dollar Days (4)=(2)*(3)	Weighted Average Lag Days (5)
Net Lag Days (Difference Between Weighted Average Lag Days in Receipt of Revenues and Weighted Average Lag Days in Payment of Expenses)				52.7
(a) Midpoint of payroll period to payday				7.0 days lag
(b) Based on an analysis of invoices paid during the period January 1, 2021 through December 31, 2021 (Refer to Exhibit Nos. FV-8-1(a), FV-8-1(b) and FV-8-1(c).				
(c) Based on an analysis of invoices paid during the period January 1, 2021 through December 31, 2021 (Refer to Exhibit Nos. FV-8-1(d).				
(d) Based on an analysis of invoices paid during the period January 1, 2021 through December 31, 2021 (Refer to Exhibit Nos. FV-8-1(e).				
(e) Based on an analysis of invoices paid during the period January 1, 2021 through December 31, 2021 (Refer to Exhibit Nos. FV-8-1(f).				

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CASH WORKING CAPITAL REQUIREMENT
LAG RELATIONSHIP BETWEEN OPERATING REVENUES AND
OPERATING EXPENSES AND TAXES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024

Item (1)	Amount (2)	Number of Days Lag (3)	Dollar Days (4)=(2)*(3)	Weighted Average Lag Days (5)
Pro Forma Operating Revenues Under Existing Rates (Sales of Water)				
Metered Repumped Residential	24,687,304	53.7	1,326,846,198	
Metered Gravity Residential	9,781,992	52.5	513,923,951	
Metered Repumped Commercial	6,957,041	53.7	373,913,784	
Metered Gravity Commercial	3,610,022	52.5	189,662,486	
Metered Repumped Industrial	3,223,353	53.7	173,242,655	
Metered Gravity Industrial	851,750	52.5	44,749,062	
Private Fire Service	2,019,336	53.7	108,531,425	
Public Fire Service	1,392,525	52.5	73,160,123	
 Total Pro Forma Sales of Water	 52,523,324		 2,804,029,684	
 Revenue Weighted Average Lag Days in Receipt of Revenues				 53.4
Pro Forma Operating Expenses and Taxes Under Existing Rates Less Bad Debts and Amortized Expenses				
Payroll (a)	9,566,865	7.0	66,968,052	
Payroll (Payroll Tax Withholding) (c)	778,883	13.7	10,693,648	
Power Purchased (b)	1,171,058	26.6	31,199,859	
Insurance (b)	3,054,688	-74.3	(226,857,140)	
Other Goods and Services (b)	8,875,920	18.1	160,861,134	
Payroll Taxes (c)	751,377	13.7	10,316,000	
Other Taxes (d)	627,618	-80.5	(50,500,939)	
Income Taxes (e)	-	29.6	-	
 Total Pro Forma Operating Expenses and Taxes Less Bad Debts and Amortized Expenses	 24,826,410		 2,680,613	
 Expense Weighted Average Lag Days in Payment of Expenses				 0.1

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CASH WORKING CAPITAL REQUIREMENT
LAG RELATIONSHIP BETWEEN OPERATING REVENUES AND
OPERATING EXPENSES AND TAXES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024

Item (1)	Amount (2)	Number of Days Lag (3)	Dollar Days (4)=(2)*(3)	Weighted Average Lag Days (5)
Net Lag Days (Difference Between Weighted Average Lag Days in Receipt of Revenues and Weighted Average Lag Days in Payment of Expenses)				53.3
(a) Midpoint of payroll period to payday				7.0 days lag
(b) Based on an analysis of invoices paid during the period January 1, 2021 through December 31, 2021 (Refer to Exhibit Nos. FV-8-1(a), FV-8-1(b) and FV-8-1(c).				
(c) Based on an analysis of invoices paid during the period January 1, 2021 through December 31, 2021 (Refer to Exhibit Nos.FV-8-1(d).				
(d) Based on an analysis of invoices paid during the period January 1, 2021 through December 31, 2021 (Refer to Exhibit Nos. FV-8-1(e).				
(e) Based on an analysis of invoices paid during the period January 1, 2021 through December 31, 2021 (Refer to Exhibit Nos. FV-8-1(f).				

Billing Period		Mid-point	Payment	Lag Days	Total	Dollar
From	To	Of Service	Date		Charges	Days
(1)	(2)	Period	(4)	(5)=(4)-(3)	(6)	(7)=(6)*(5)
		(3)=(1)+(2) /2				

PREMISE 2260826
 FILTER PLANT GATE (GS-SMALL)

04-Dec-20	05-Jan-21	20-Dec-20	21-Jan-21	32.0	41.16	1317
06-Jan-21	03-Feb-21	20-Jan-21	17-Feb-21	28.0	35.80	1002
04-Feb-21	04-Mar-21	18-Feb-21	11-Mar-21	21.0	34.89	733
05-Mar-21	05-Apr-21	20-Mar-21	15-Apr-21	25.5	35.41	903
06-Apr-21	05-May-21	20-Apr-21	13-May-21	22.5	33.75	759
06-May-21	06-Jun-21	21-May-21	17-Jun-21	26.5	33.80	896
07-Jun-21	06-Jul-21	21-Jun-21	15-Jul-21	23.5	32.64	767
07-Jul-21	04-Aug-21	21-Jul-21	12-Aug-21	22.0	32.38	712
05-Aug-21	06-Sep-21	21-Aug-21	16-Sep-21	26.0	35.42	921
07-Sep-21	05-Oct-21	21-Sep-21	14-Oct-21	23.0	34.39	791
06-Oct-21	03-Nov-21	20-Oct-21	11-Nov-21	22.0	35.48	781
04-Nov-21	05-Dec-21	19-Nov-21	16-Dec-21	26.5	37.94	1005

PREMISE 2438563
 YORKANA TANK (GS-SMALL)

23-Dec-20	24-Jan-21	08-Jan-21	04-Feb-21	27.0	242.78	6555
25-Jan-21	23-Feb-21	08-Feb-21	04-Mar-21	23.5	222.25	5223
24-Feb-21	25-Mar-21	10-Mar-21	01-Apr-21	21.5	161.36	3469
26-Mar-21	25-Apr-21	10-Apr-21	06-May-21	26.0	40.83	1062
26-Apr-21	25-May-21	10-May-21	03-Jun-21	23.5	27.62	649
26-May-21	23-Jun-21	09-Jun-21	01-Jul-21	22.0	27.57	606
24-Jun-21	26-Jul-21	10-Jul-21	05-Aug-21	26.0	27.88	725
27-Jul-21	24-Aug-21	10-Aug-21	02-Sep-21	23.0	27.54	633
25-Aug-21	23-Sep-21	08-Sep-21	30-Sep-21	21.5	27.72	596
24-Sep-21	25-Oct-21	09-Oct-21	04-Nov-21	25.5	28.27	721
26-Oct-21	23-Nov-21	09-Nov-21	02-Dec-21	23.0	28.82	663
24-Nov-21	22-Dec-21	08-Dec-21	06-Jan-22	29.0	27.93	810

THE YORK WATER COMPANY
 POWER PURCHASED LAG
 TWELVE MONTHS ENDED DECEMBER 31, 2021

Exhibit No. FV-8-1(a)
 Page 2 of 29
 Witness: D E Coppersmith

Billing Period		Mid-point	Payment	Lag Days	Total	Dollar
From	To	Of Service	Date		Charges	Days
(1)	(2)	(3)=(1)+(2) /2	(4)	(5)=(4)-(3)	(6)	(7)=(6)*(5)

PREMISE 2367995
 ROCKY RIDGE TANK (GS-SMALL)

21-Dec-20	20-Jan-21	05-Jan-21	04-Feb-21	30.0	31.81	954
21-Jan-21	18-Feb-21	04-Feb-21	04-Mar-21	28.0	21.14	592
19-Feb-21	22-Mar-21	06-Mar-21	01-Apr-21	25.5	59.27	1511
23-Mar-21	21-Apr-21	06-Apr-21	29-Apr-21	22.5	31.84	716
22-Apr-21	23-May-21	07-May-21	03-Jun-21	26.5	21.41	567
24-May-21	21-Jun-21	07-Jun-21	01-Jul-21	24.0	21.15	508
22-Jun-21	21-Jul-21	06-Jul-21	05-Aug-21	29.5	21.23	626
22-Jul-21	22-Aug-21	06-Aug-21	02-Sep-21	26.5	21.39	567
23-Aug-21	21-Sep-21	06-Sep-21	30-Sep-21	23.5	21.64	509
22-Sep-21	20-Oct-21	06-Oct-21	28-Oct-21	22.0	21.37	470
21-Oct-21	21-Nov-21	05-Nov-21	02-Dec-21	26.5	35.06	929
22-Nov-21	20-Dec-21	06-Dec-21	29-Dec-21	23.0	62.12	1429

PREMISE 3114615
 JEFFERSON VAULT (GS-SMALL)

30-Dec-20	28-Jan-21	13-Jan-21	11-Feb-21	28.5	21.46	612
29-Jan-21	28-Feb-21	13-Feb-21	04-Mar-21	19.0	21.14	402
01-Mar-21	30-Mar-21	15-Mar-21	08-Apr-21	23.5	24.64	579
31-Mar-21	28-Apr-21	14-Apr-21	06-May-21	22.0	21.15	465
29-Apr-21	31-May-21	15-May-21	10-Jun-21	26.0	21.41	557
01-Jun-21	29-Jun-21	15-Jun-21	08-Jul-21	23.0	21.23	488
30-Jun-21	29-Jul-21	14-Jul-21	05-Aug-21	21.5	21.31	458
30-Jul-21	30-Aug-21	14-Aug-21	09-Sep-21	25.5	21.39	545
31-Aug-21	29-Sep-21	14-Sep-21	07-Oct-21	22.5	21.55	485
30-Sep-21	28-Oct-21	14-Oct-21	11-Nov-21	28.0	21.46	601
29-Oct-21	29-Nov-21	13-Nov-21	09-Dec-21	25.5	26.87	685
30-Nov-21	29-Dec-21	14-Dec-21	06-Jan-22	22.5	20.98	472

THE YORK WATER COMPANY
 POWER PURCHASED LAG
 TWELVE MONTHS ENDED DECEMBER 31, 2021

Exhibit No. FV-8-1(a)
 Page 3 of 29
 Witness: D E Coppersmith

Billing Period		Mid-point	Payment	Lag Days	Total	Dollar
From	To	Of Service	Date		Charges	Days
(1)	(2)	(3)=(1)+(2) /2	(4)	(5)=(4)-(3)	(6)	(7)=(6)*(5)

PREMISE 2129970
 CRESTLYN DR SPRY TANK (GS-SMALL)

30-Dec-20	28-Jan-21	13-Jan-21	11-Feb-21	28.5	63.31	1804
29-Jan-21	28-Feb-21	13-Feb-21	04-Mar-21	19.0	99.90	1898
01-Mar-21	30-Mar-21	15-Mar-21	08-Apr-21	23.5	86.98	2044
31-Mar-21	28-Apr-21	14-Apr-21	06-May-21	22.0	21.42	471
29-Apr-21	31-May-21	15-May-21	10-Jun-21	26.0	21.85	568
01-Jun-21	29-Jun-21	15-Jun-21	08-Jul-21	23.0	21.82	502
30-Jun-21	29-Jul-21	14-Jul-21	05-Aug-21	21.5	22.07	474
30-Jul-21	30-Aug-21	14-Aug-21	09-Sep-21	25.5	22.25	567
31-Aug-21	29-Sep-21	14-Sep-21	07-Oct-21	22.5	21.97	494
30-Sep-21	28-Oct-21	14-Oct-21	11-Nov-21	28.0	21.38	599
29-Oct-21	29-Nov-21	13-Nov-21	09-Dec-21	25.5	22.06	563
30-Nov-21	29-Dec-21	14-Dec-21	06-Jan-22	22.5	21.56	485

PREMISE 2130178
 VIREO ROAD TANK (GS-SMALL)

30-Dec-20	28-Jan-21	13-Jan-21	11-Feb-21	28.5	21.28	606
29-Jan-21	28-Feb-21	13-Feb-21	04-Mar-21	19.0	21.41	407
01-Mar-21	30-Mar-21	15-Mar-21	08-Apr-21	23.5	21.15	497
31-Mar-21	28-Apr-21	14-Apr-21	06-May-21	22.0	21.33	469
29-Apr-21	31-May-21	15-May-21	10-Jun-21	26.0	21.41	557
01-Jun-21	29-Jun-21	15-Jun-21	08-Jul-21	23.0	21.14	486
30-Jun-21	29-Jul-21	14-Jul-21	05-Aug-21	21.5	21.23	456
30-Jul-21	30-Aug-21	14-Aug-21	09-Sep-21	25.5	21.47	547
31-Aug-21	29-Sep-21	14-Sep-21	07-Oct-21	22.5	22.81	513
30-Sep-21	28-Oct-21	14-Oct-21	11-Nov-21	28.0	33.54	939
29-Oct-21	29-Nov-21	13-Nov-21	09-Dec-21	25.5	21.63	552
30-Nov-21	29-Dec-21	14-Dec-21	06-Jan-22	22.5	20.80	468

Billing Period		Mid-point	Payment	Lag Days	Total	Dollar
From	To	Of Service	Date		Charges	Days
(1)	(2)	Period	(4)	(5)=(4)-(3)	(6)	(7)=(6)*(5)
		(3)=(1)+(2) /2				

PREMISE 2344942
 PLEASUREVILLE TANK (GS-SMALL)

21-Dec-20	20-Jan-21	05-Jan-21	04-Feb-21	30.0	108.47	3254
21-Jan-21	18-Feb-21	04-Feb-21	04-Mar-21	28.0	102.28	2864
19-Feb-21	22-Mar-21	06-Mar-21	01-Apr-21	25.5	111.32	2839
23-Mar-21	21-Apr-21	06-Apr-21	29-Apr-21	22.5	42.37	953
22-Apr-21	23-May-21	07-May-21	03-Jun-21	26.5	21.23	563
24-May-21	21-Jun-21	07-Jun-21	01-Jul-21	24.0	21.08	506
22-Jun-21	21-Jul-21	06-Jul-21	05-Aug-21	29.5	21.23	626
22-Jul-21	22-Aug-21	06-Aug-21	02-Sep-21	26.5	21.05	558
23-Aug-21	21-Sep-21	06-Sep-21	30-Sep-21	23.5	21.14	497
22-Sep-21	20-Oct-21	06-Oct-21	28-Oct-21	22.0	21.29	468
21-Oct-21	21-Nov-21	05-Nov-21	02-Dec-21	26.5	42.25	1120
22-Nov-21	20-Dec-21	06-Dec-21	29-Dec-21	23.0	68.04	1565

PREMISE 2156006
 IMPOUNDMENT BUILDINGS (GS-SMALL)

04-Dec-20	05-Jan-21	20-Dec-20	21-Jan-21	32.0	36.30	1162
06-Jan-21	03-Feb-21	20-Jan-21	17-Feb-21	28.0	34.86	976
04-Feb-21	04-Mar-21	18-Feb-21	11-Mar-21	21.0	35.79	752
05-Mar-21	05-Apr-21	20-Mar-21	15-Apr-21	25.5	30.93	789
06-Apr-21	05-May-21	20-Apr-21	13-May-21	22.5	27.50	619
06-May-21	06-Jun-21	21-May-21	17-Jun-21	26.5	26.46	701
07-Jun-21	06-Jul-21	21-Jun-21	15-Jul-21	23.5	26.14	614
07-Jul-21	04-Aug-21	21-Jul-21	12-Aug-21	22.0	25.28	556
05-Aug-21	06-Sep-21	21-Aug-21	16-Sep-21	26.0	26.41	687
07-Sep-21	05-Oct-21	21-Sep-21	14-Oct-21	23.0	35.85	825
06-Oct-21	03-Nov-21	20-Oct-21	11-Nov-21	22.0	28.59	629
04-Nov-21	05-Dec-21	19-Nov-21	16-Dec-21	26.5	32.76	868

Billing Period		Mid-point	Payment	Lag Days	Total	Dollar
From	To	Of Service	Date		Charges	Days
(1)	(2)	Period	(4)	(5)=(4)-(3)	(6)	(7)=(6)*(5)
		(3)=(1)+(2) /2				

PREMISE 2434298
 LOGANVILLE TANK (GS-SMALL)

04-Dec-20	05-Jan-21	20-Dec-20	21-Jan-21	32.0	79.32	2538
06-Jan-21	03-Feb-21	20-Jan-21	17-Feb-21	28.0	69.15	1936
04-Feb-21	04-Mar-21	18-Feb-21	11-Mar-21	21.0	75.12	1578
05-Mar-21	05-Apr-21	20-Mar-21	15-Apr-21	25.5	59.56	1519
06-Apr-21	05-May-21	20-Apr-21	13-May-21	22.5	29.55	665
06-May-21	06-Jun-21	21-May-21	17-Jun-21	26.5	30.16	799
07-Jun-21	06-Jul-21	21-Jun-21	15-Jul-21	23.5	29.56	695
07-Jul-21	04-Aug-21	21-Jul-21	12-Aug-21	22.0	29.22	643
05-Aug-21	06-Sep-21	21-Aug-21	16-Sep-21	26.0	30.66	797
07-Sep-21	05-Oct-21	21-Sep-21	14-Oct-21	23.0	29.68	683
06-Oct-21	03-Nov-21	20-Oct-21	11-Nov-21	22.0	29.68	653
04-Nov-21	05-Dec-21	19-Nov-21	16-Dec-21	26.5	39.07	1035

PREMISE 2061151
 WEST MANCHESTER TANK (GS-SMALL)

09-Dec-20	10-Jan-21	25-Dec-20	21-Jan-21	27.0	26.21	708
11-Jan-21	08-Feb-21	25-Jan-21	25-Feb-21	31.0	24.00	744
09-Feb-21	09-Mar-21	23-Feb-21	18-Mar-21	23.0	23.92	550
10-Mar-21	11-Apr-21	26-Mar-21	22-Apr-21	27.0	24.70	667
12-Apr-21	10-May-21	26-Apr-21	20-May-21	24.0	24.28	583
11-May-21	09-Jun-21	25-May-21	17-Jun-21	22.5	25.79	580
10-Jun-21	11-Jul-21	25-Jun-21	22-Jul-21	26.5	25.82	684
12-Jul-21	09-Aug-21	26-Jul-21	19-Aug-21	24.0	23.37	561
10-Aug-21	09-Sep-21	25-Aug-21	23-Sep-21	29.0	23.82	691
10-Sep-21	10-Oct-21	25-Sep-21	21-Oct-21	26.0	23.98	624
11-Oct-21	09-Nov-21	25-Oct-21	18-Nov-21	23.5	23.89	561
10-Nov-21	08-Dec-21	24-Nov-21	16-Dec-21	22.0	23.89	526

Billing Period		Mid-point	Payment	Lag Days	Total	Dollar
From	To	Of Service	Date		Charges	Days
(1)	(2)	(3)=(1)+(2) /2	(4)	(5)=(4)-(3)	(6)	(7)=(6)*(5)

PREMISE 2022368
 JEFFERSON TANK (GS-SMALL)

30-Dec-20	28-Jan-21	13-Jan-21	11-Feb-21	28.5	47.31	1348
29-Jan-21	28-Feb-21	13-Feb-21	04-Mar-21	19.0	47.58	904
01-Mar-21	30-Mar-21	15-Mar-21	08-Apr-21	23.5	30.20	710
31-Mar-21	28-Apr-21	14-Apr-21	06-May-21	22.0	21.15	465
29-Apr-21	31-May-21	15-May-21	10-Jun-21	26.0	21.33	555
01-Jun-21	29-Jun-21	15-Jun-21	08-Jul-21	23.0	21.14	486
30-Jun-21	29-Jul-21	14-Jul-21	05-Aug-21	21.5	21.14	454
30-Jul-21	29-Aug-21	14-Aug-21	09-Sep-21	26.0	21.56	561
30-Aug-21	29-Sep-21	14-Sep-21	07-Oct-21	23.0	21.96	505
30-Sep-21	28-Oct-21	14-Oct-21	11-Nov-21	28.0	21.88	613
29-Oct-21	29-Nov-21	13-Nov-21	09-Dec-21	25.5	35.92	916
30-Nov-21	29-Dec-21	14-Dec-21	06-Jan-22	22.5	45.27	1018

PREMISE 2429846
 MANCHESTER TANK (GS-MEDIUM)

20-Dec-20	19-Jan-21	04-Jan-21	28-Jan-21	24.0	294.30	7063
20-Jan-21	17-Feb-21	03-Feb-21	04-Mar-21	29.0	301.66	8748
18-Feb-21	21-Mar-21	05-Mar-21	01-Apr-21	26.5	332.08	8800
22-Mar-21	20-Apr-21	05-Apr-21	29-Apr-21	23.5	175.35	4121
21-Apr-21	20-May-21	05-May-21	27-May-21	21.5	110.29	2371
21-May-21	20-Jun-21	05-Jun-21	01-Jul-21	26.0	131.43	3417
21-Jun-21	20-Jul-21	05-Jul-21	05-Aug-21	30.5	143.19	4367
21-Jul-21	19-Aug-21	04-Aug-21	02-Sep-21	28.5	143.37	4086
20-Aug-21	20-Sep-21	04-Sep-21	30-Sep-21	25.5	151.21	3856
21-Sep-21	19-Oct-21	05-Oct-21	28-Oct-21	23.0	122.82	2825
20-Oct-21	18-Nov-21	03-Nov-21	02-Dec-21	28.5	190.80	5438
19-Nov-21	19-Dec-21	04-Dec-21	29-Dec-21	25.0	313.61	7840

Billing Period		Mid-point	Payment	Lag Days	Total	Dollar
From	To	Of Service	Date		Charges	Days
(1)	(2)	Period	(4)	(5)=(4)-(3)	(6)	(7)=(6)*(5)
		(3)=(1)+(2) /2				

PREMISE 2301487
 COOL CREEK RD (GS-SMALL)

23-Dec-20	24-Jan-21	08-Jan-21	04-Feb-21	27.0	123.80	3343
25-Jan-21	23-Feb-21	08-Feb-21	04-Mar-21	23.5	125.35	2946
24-Feb-21	25-Mar-21	10-Mar-21	01-Apr-21	21.5	103.39	2223
26-Mar-21	25-Apr-21	10-Apr-21	06-May-21	26.0	77.99	2028
26-Apr-21	25-May-21	10-May-21	03-Jun-21	23.5	66.31	1558
26-May-21	23-Jun-21	09-Jun-21	01-Jul-21	22.0	25.13	553
24-Jun-21	26-Jul-21	10-Jul-21	05-Aug-21	26.0	25.54	664
27-Jul-21	24-Aug-21	10-Aug-21	02-Sep-21	23.0	25.47	586
25-Aug-21	23-Sep-21	08-Sep-21	30-Sep-21	21.5	26.04	560
24-Sep-21	25-Oct-21	09-Oct-21	04-Nov-21	25.5	27.38	698
26-Oct-21	23-Nov-21	09-Nov-21	02-Dec-21	23.0	97.18	2235
24-Nov-21	22-Dec-21	08-Dec-21	06-Jan-22	29.0	39.72	1152

PREMISE 2152468
 FLORIDA AVE PUMP HOUSE (GS-SMALL)

14-Dec-20	13-Jan-21	29-Dec-20	28-Jan-21	30.0	113.68	3410
14-Jan-21	11-Feb-21	28-Jan-21	25-Feb-21	28.0	107.92	3022
12-Feb-21	15-Mar-21	27-Feb-21	25-Mar-21	25.5	119.50	3047
16-Mar-21	14-Apr-21	30-Mar-21	22-Apr-21	22.5	111.32	2505
15-Apr-21	16-May-21	30-Apr-21	27-May-21	26.5	122.15	3237
17-May-21	14-Jun-21	31-May-21	24-Jun-21	24.0	113.56	2725
15-Jun-21	14-Jul-21	29-Jun-21	29-Jul-21	29.5	116.25	3429
15-Jul-21	15-Aug-21	30-Jul-21	26-Aug-21	26.5	121.94	3231
16-Aug-21	14-Sep-21	30-Aug-21	23-Sep-21	23.5	113.48	2667
15-Sep-21	13-Oct-21	29-Sep-21	21-Oct-21	22.0	112.51	2475
14-Oct-21	14-Nov-21	29-Oct-21	18-Nov-21	19.5	126.92	2475
15-Nov-21	13-Dec-21	29-Nov-21	29-Dec-21	30.0	118.15	3545

Billing Period		Mid-point	Payment	Lag Days	Total	Dollar
From	To	Of Service	Date		Charges	Days
(1)	(2)	(3)=(1)+(2) /2	(4)	(5)=(4)-(3)	(6)	(7)=(6)*(5)

PREMISE 6289483
 BRICKYARD TANK (GS-SMALL)

18-Dec-20	19-Jan-21	03-Jan-21	28-Jan-21	25.0	26.64	666
20-Jan-21	17-Feb-21	03-Feb-21	04-Mar-21	29.0	24.45	709
18-Feb-21	21-Mar-21	05-Mar-21	01-Apr-21	26.5	25.01	663
22-Mar-21	20-Apr-21	05-Apr-21	29-Apr-21	23.5	24.13	567
21-Apr-21	20-May-21	05-May-21	27-May-21	21.5	24.01	516
21-May-21	20-Jun-21	05-Jun-21	01-Jul-21	26.0	26.26	683
21-Jun-21	20-Jul-21	05-Jul-21	05-Aug-21	30.5	39.41	1202
21-Jul-21	19-Aug-21	04-Aug-21	02-Sep-21	28.5	23.88	681
20-Aug-21	20-Sep-21	04-Sep-21	30-Sep-21	25.5	23.65	603
21-Sep-21	19-Oct-21	05-Oct-21	28-Oct-21	23.0	23.54	541
20-Oct-21	18-Nov-21	03-Nov-21	02-Dec-21	28.5	23.63	673
19-Nov-21	19-Dec-21	04-Dec-21	29-Dec-21	25.0	23.64	591

PREMISE 2327326
 LEHMAN ROAD TANK (GS-SMALL)

29-Dec-20	26-Jan-21	12-Jan-21	04-Feb-21	23.0	215.47	4956
27-Jan-21	25-Feb-21	10-Feb-21	11-Mar-21	28.5	98.20	2799
26-Feb-21	29-Mar-21	13-Mar-21	08-Apr-21	25.5	108.37	2763
30-Mar-21	27-Apr-21	13-Apr-21	06-May-21	23.0	28.86	664
28-Apr-21	27-May-21	12-May-21	08-Jul-21	56.5	22.46	1269
28-May-21	28-Jun-21	12-Jun-21	08-Jul-21	25.5	23.11	589
29-Jun-21	28-Jul-21	13-Jul-21	05-Aug-21	22.5	22.54	507
29-Jul-21	29-Aug-21	13-Aug-21	02-Sep-21	19.5	22.54	440
30-Aug-21	28-Sep-21	13-Sep-21	07-Oct-21	23.5	22.37	526
29-Sep-21	27-Oct-21	13-Oct-21	04-Nov-21	22.0	22.62	498
28-Oct-21	28-Nov-21	12-Nov-21	09-Dec-21	26.5	22.62	599
29-Nov-21	28-Dec-21	13-Dec-21	06-Jan-22	23.5	22.62	532

Billing Period		Mid-point	Payment	Lag Days	Total	Dollar
From	To	Of Service	Date		Charges	Days
(1)	(2)	Period	(4)	(5)=(4)-(3)	(6)	(7)=(6)*(5)
		(3)=(1)+(2) /2				

PREMISE 2261895
 SPRING GROVE TANK OLD HANOVER ROAD (GS-MEDIUM)

29-Dec-20	26-Jan-21	12-Jan-21	04-Feb-21	23.0	201.21	4628
27-Jan-21	25-Feb-21	10-Feb-21	11-Mar-21	28.5	91.01	2594
26-Feb-21	29-Mar-21	13-Mar-21	08-Apr-21	25.5	98.51	2512
30-Mar-21	27-Apr-21	13-Apr-21	06-May-21	23.0	32.98	759
28-Apr-21	27-May-21	12-May-21	08-Jul-21	56.5	28.04	1584
28-May-21	28-Jun-21	12-Jun-21	08-Jul-21	25.5	29.12	743
29-Jun-21	28-Jul-21	13-Jul-21	05-Aug-21	22.5	28.10	632
29-Jul-21	29-Aug-21	13-Aug-21	02-Sep-21	19.5	28.45	555
30-Aug-21	28-Sep-21	13-Sep-21	07-Oct-21	23.5	28.02	658
29-Sep-21	27-Oct-21	13-Oct-21	04-Nov-21	22.0	28.12	619
28-Oct-21	28-Nov-21	12-Nov-21	09-Dec-21	26.5	48.65	1289
29-Nov-21	28-Dec-21	13-Dec-21	06-Jan-22	23.5	126.91	2982

PREMISE 2156005
 CONFERENCE CENTER (RSD)

04-Dec-20	05-Jan-21	20-Dec-20	21-Jan-21	32.0	162.95	5214
06-Jan-21	03-Feb-21	20-Jan-21	17-Feb-21	28.0	150.71	4220
04-Feb-21	04-Mar-21	18-Feb-21	11-Mar-21	21.0	147.51	3098
05-Mar-21	05-Apr-21	20-Mar-21	15-Apr-21	25.5	137.91	3517
06-Apr-21	05-May-21	20-Apr-21	13-May-21	22.5	123.07	2769
06-May-21	06-Jun-21	21-May-21	17-Jun-21	26.5	120.35	3189
07-Jun-21	06-Jul-21	21-Jun-21	15-Jul-21	23.5	126.09	2963
07-Jul-21	04-Aug-21	21-Jul-21	12-Aug-21	22.0	144.83	3186
05-Aug-21	06-Sep-21	21-Aug-21	16-Sep-21	26.0	180.29	4688
07-Sep-21	05-Oct-21	21-Sep-21	14-Oct-21	23.0	146.66	3373
06-Oct-21	03-Nov-21	20-Oct-21	18-Nov-21	29.0	132.66	3847
04-Nov-21	05-Dec-21	19-Nov-21	16-Dec-21	26.5	332.50	8811

Billing Period		Mid-point	Payment	Lag Days	Total	Dollar
From	To	Of Service	Date		Charges	Days
(1)	(2)	Period	(4)	(5)=(4)-(3)	(6)	(7)=(6)*(5)
		(3)=(1)+(2) /2				

PREMISE 2156004
 STORMWATER SUMP (GS-SMALL)

04-Dec-20	05-Jan-21	20-Dec-20	21-Jan-21	32.0	23.63	756
06-Jan-21	03-Feb-21	20-Jan-21	17-Feb-21	28.0	20.02	561
04-Feb-21	04-Mar-21	18-Feb-21	11-Mar-21	21.0	20.79	437
05-Mar-21	05-Apr-21	20-Mar-21	15-Apr-21	25.5	20.38	520
06-Apr-21	05-May-21	20-Apr-21	13-May-21	22.5	20.45	460
06-May-21	06-Jun-21	21-May-21	17-Jun-21	26.5	20.38	540
07-Jun-21	06-Jul-21	21-Jun-21	15-Jul-21	23.5	20.28	477
07-Jul-21	04-Aug-21	21-Jul-21	12-Aug-21	22.0	20.52	451
05-Aug-21	06-Sep-21	21-Aug-21	16-Sep-21	26.0	23.29	606
07-Sep-21	05-Oct-21	21-Sep-21	14-Oct-21	23.0	20.93	481
06-Oct-21	03-Nov-21	20-Oct-21	11-Nov-21	22.0	20.83	458
04-Nov-21	05-Dec-21	19-Nov-21	16-Dec-21	26.5	20.32	538

PREMISE 2018688
 FARBROOK TANK (GS-SMALL)

18-Dec-20	19-Jan-21	03-Jan-21	28-Jan-21	25.0	28.11	703
20-Jan-21	17-Feb-21	03-Feb-21	04-Mar-21	29.0	25.73	746
18-Feb-21	21-Mar-21	05-Mar-21	01-Apr-21	26.5	26.55	704
22-Mar-21	20-Apr-21	05-Apr-21	29-Apr-21	23.5	25.82	607
21-Apr-21	20-May-21	05-May-21	27-May-21	21.5	25.65	551
21-May-21	20-Jun-21	05-Jun-21	01-Jul-21	26.0	25.96	675
21-Jun-21	20-Jul-21	05-Jul-21	05-Aug-21	30.5	25.62	781
21-Jul-21	19-Aug-21	04-Aug-21	02-Sep-21	28.5	25.71	733
20-Aug-21	20-Sep-21	04-Sep-21	30-Sep-21	25.5	26.10	666
21-Sep-21	19-Oct-21	05-Oct-21	28-Oct-21	23.0	25.86	595
20-Oct-21	18-Nov-21	03-Nov-21	02-Dec-21	28.5	25.97	740
19-Nov-21	19-Dec-21	04-Dec-21	29-Dec-21	25.0	26.30	658

Billing Period		Mid-point	Payment	Lag Days	Total	Dollar
From	To	Of Service	Date		Charges	Days
(1)	(2)	(3)=(1)+(2) /2	(4)	(5)=(4)-(3)	(6)	(7)=(6)*(5)

PREMISE 5589038
 ASPEN LN CAPE HORN TANK (GS-SMALL)

29-Dec-20	26-Jan-21	12-Jan-21	04-Feb-21	23.0	47.97	1103
27-Jan-21	25-Feb-21	10-Feb-21	11-Mar-21	28.5	21.07	600
26-Feb-21	29-Mar-21	13-Mar-21	08-Apr-21	25.5	22.14	565
30-Mar-21	27-Apr-21	13-Apr-21	06-May-21	23.0	21.91	504
28-Apr-21	27-May-21	12-May-21	08-Jul-21	56.5	22.08	1248
28-May-21	28-Jun-21	12-Jun-21	08-Jul-21	25.5	22.77	581
29-Jun-21	28-Jul-21	13-Jul-21	05-Aug-21	22.5	22.15	498
29-Jul-21	29-Aug-21	13-Aug-21	02-Sep-21	19.5	22.24	434
30-Aug-21	28-Sep-21	13-Sep-21	07-Oct-21	23.5	21.98	517
29-Sep-21	27-Oct-21	13-Oct-21	04-Nov-21	22.0	22.14	487
28-Oct-21	28-Nov-21	12-Nov-21	09-Dec-21	26.5	22.38	593
29-Nov-21	28-Dec-21	13-Dec-21	13-Jan-22	30.5	22.22	678

PREMISE 6374711
 OAK STREET PUMPHOUSE (GS-SMALL)

28-Dec-20	26-Jan-21	11-Jan-21	04-Feb-21	23.5	116.53	2738
27-Jan-21	25-Feb-21	10-Feb-21	11-Mar-21	28.5	62.31	1776
26-Feb-21	29-Mar-21	13-Mar-21	08-Apr-21	25.5	52.32	1334
30-Mar-21	27-Apr-21	13-Apr-21	06-May-21	23.0	38.46	885
28-Apr-21	27-May-21	12-May-21	17-Jun-21	35.5	21.56	765
28-May-21	28-Jun-21	12-Jun-21	08-Jul-21	25.5	21.42	546
29-Jun-21	28-Jul-21	13-Jul-21	05-Aug-21	22.5	21.23	478
29-Jul-21	29-Aug-21	13-Aug-21	02-Sep-21	19.5	21.31	416
30-Aug-21	28-Sep-21	13-Sep-21	07-Oct-21	23.5	21.39	503
29-Sep-21	27-Oct-21	13-Oct-21	04-Nov-21	22.0	21.79	479
28-Oct-21	28-Nov-21	12-Nov-21	09-Dec-21	26.5	45.11	1195
29-Nov-21	28-Dec-21	13-Dec-21	06-Jan-22	23.5	61.01	1434

Billing Period		Mid-point	Payment	Lag Days	Total	Dollar
From	To	Of Service	Date		Charges	Days
(1)	(2)	Period	(4)	(5)=(4)-(3)	(6)	(7)=(6)*(5)
		(3)=(1)+(2)				
		/2				

PREMISE 2017130
 SHUNK'S HILL/ WYNDHAM HILLS TANK (GS-SMALL)

04-Dec-20	05-Jan-21	20-Dec-20	21-Jan-21	32.0	114.80	3674
06-Jan-21	03-Feb-21	20-Jan-21	17-Feb-21	28.0	100.38	2811
04-Feb-21	04-Mar-21	18-Feb-21	11-Mar-21	21.0	100.30	2106
05-Mar-21	05-Apr-21	20-Mar-21	15-Apr-21	25.5	80.34	2049
06-Apr-21	05-May-21	20-Apr-21	13-May-21	22.5	22.23	500
06-May-21	06-Jun-21	21-May-21	24-Jun-21	33.5	22.34	748
07-Jun-21	05-Jul-21	21-Jun-21	29-Jul-21	38.0	21.99	836
06-Jul-21	04-Aug-21	20-Jul-21	12-Aug-21	22.5	21.98	495
05-Aug-21	06-Sep-21	21-Aug-21	16-Sep-21	26.0	22.51	585
07-Sep-21	05-Oct-21	21-Sep-21	14-Oct-21	23.0	22.56	519
06-Oct-21	03-Nov-21	20-Oct-21	11-Nov-21	22.0	22.73	500
04-Nov-21	05-Dec-21	19-Nov-21	16-Dec-21	26.5	90.27	2392

PREMISE 6295522
 GREEN VALLEY PUMPHOUSE (GS-SMALL)

30-Dec-20	28-Jan-21	13-Jan-21	11-Feb-21	28.5	95.63	2725
29-Jan-21	28-Feb-21	13-Feb-21	04-Mar-21	19.0	107.02	2033
01-Mar-21	30-Mar-21	15-Mar-21	08-Apr-21	23.5	99.07	2328
31-Mar-21	28-Apr-21	14-Apr-21	06-May-21	22.0	73.02	1606
29-Apr-21	31-May-21	15-May-21	10-Jun-21	26.0	64.48	1676
01-Jun-21	29-Jun-21	15-Jun-21	08-Jul-21	23.0	48.79	1122
30-Jun-21	29-Jul-21	14-Jul-21	05-Aug-21	21.5	49.65	1067
30-Jul-21	30-Aug-21	14-Aug-21	09-Sep-21	25.5	51.12	1304
31-Aug-21	29-Sep-21	14-Sep-21	07-Oct-21	22.5	49.74	1119
30-Sep-21	28-Oct-21	14-Oct-21	11-Nov-21	28.0	49.47	1385
29-Oct-21	29-Nov-21	13-Nov-21	09-Dec-21	25.5	67.37	1718
30-Nov-21	29-Dec-21	14-Dec-21	06-Jan-22	22.5	64.18	1444

Billing Period		Mid-point	Payment	Lag Days	Total	Dollar
From	To	Of Service	Date		Charges	Days
(1)	(2)	Period	(4)	(5)=(4)-(3)	(6)	(7)=(6)*(5)
		(3)=(1)+(2) /2				

PREMISE 6507701
 2412 BALTIMORE PIKE TANK (GS-SMALL)

07-Dec-20	06-Jan-21	22-Dec-20	21-Jan-21	30.0	24.69	741
07-Jan-21	04-Feb-21	21-Jan-21	17-Feb-21	27.0	22.34	603
05-Feb-21	07-Mar-21	20-Feb-21	18-Mar-21	26.0	22.53	586
08-Mar-21	06-Apr-21	22-Mar-21	15-Apr-21	23.5	22.44	527
07-Apr-21	06-May-21	21-Apr-21	20-May-21	28.5	22.36	637
07-May-21	07-Jun-21	22-May-21	17-Jun-21	25.5	22.53	575
08-Jun-21	07-Jul-21	22-Jun-21	15-Jul-21	22.5	22.34	503
08-Jul-21	05-Aug-21	22-Jul-21	19-Aug-21	28.0	22.25	623
06-Aug-21	07-Sep-21	22-Aug-21	16-Sep-21	25.0	22.44	561
08-Sep-21	06-Oct-21	22-Sep-21	14-Oct-21	22.0	22.58	497
07-Oct-21	04-Nov-21	21-Oct-21	18-Nov-21	28.0	22.67	635
05-Nov-21	06-Dec-21	20-Nov-21	16-Dec-21	25.5	22.78	581

PREMISE 2469269
 DOVER TANK (GS-SMALL)

11-Dec-20	12-Jan-21	27-Dec-20	21-Jan-21	25.0	35.46	887
13-Jan-21	10-Feb-21	27-Jan-21	25-Feb-21	29.0	31.38	910
11-Feb-21	14-Mar-21	26-Feb-21	18-Mar-21	19.5	32.20	628
15-Mar-21	13-Apr-21	29-Mar-21	22-Apr-21	23.5	30.56	718
14-Apr-21	12-May-21	28-Apr-21	20-May-21	22.0	29.96	659
13-May-21	13-Jun-21	28-May-21	24-Jun-21	26.5	30.89	819
14-Jun-21	13-Jul-21	28-Jun-21	29-Jul-21	30.5	30.33	925
14-Jul-21	11-Aug-21	28-Jul-21	19-Aug-21	22.0	30.15	663
12-Aug-21	13-Sep-21	28-Aug-21	23-Sep-21	26.0	32.36	841
14-Sep-21	12-Oct-21	28-Sep-21	21-Oct-21	23.0	31.28	719
13-Oct-21	11-Nov-21	27-Oct-21	18-Nov-21	21.5	31.71	682
12-Nov-21	12-Dec-21	27-Nov-21	29-Dec-21	32.0	32.24	1032

Billing Period		Mid-point	Payment	Lag Days	Total	Dollar
From	To	Of Service	Date		Charges	Days
(1)	(2)	(3)=(1)+(2) /2	(4)	(5)=(4)-(3)	(6)	(7)=(6)*(5)

PREMISE 3190833
 SHREWSBURY TANK (GS-SMALL)

08-Dec-20	07-Jan-21	23-Dec-20	21-Jan-21	29.0	370.45	10743
08-Jan-21	07-Feb-21	23-Jan-21	25-Feb-21	33.0	432.42	14270
08-Feb-21	08-Mar-21	22-Feb-21	18-Mar-21	24.0	452.37	10857
09-Mar-21	07-Apr-21	23-Mar-21	15-Apr-21	22.5	322.82	7263
08-Apr-21	09-May-21	23-Apr-21	20-May-21	26.5	216.73	5743
10-May-21	08-Jun-21	24-May-21	17-Jun-21	23.5	186.02	4371
09-Jun-21	08-Jul-21	23-Jun-21	22-Jul-21	28.5	180.95	5157
09-Jul-21	08-Aug-21	24-Jul-21	19-Aug-21	26.0	197.47	5134
09-Aug-21	08-Sep-21	24-Aug-21	16-Sep-21	23.0	214.88	4942
09-Sep-21	07-Oct-21	23-Sep-21	21-Oct-21	28.0	196.00	5488
08-Oct-21	08-Nov-21	23-Oct-21	18-Nov-21	25.5	202.40	5161
09-Nov-21	07-Dec-21	23-Nov-21	16-Dec-21	23.0	213.93	4920

PREMISE 2433510
 PEGRAM ST-WEST CUMBERLAND PUMPHOUSE (GS-SMALL)

03-Dec-20	04-Jan-21	19-Dec-20	14-Jan-21	26.0	109.36	2843
05-Jan-21	02-Feb-21	19-Jan-21	11-Feb-21	23.0	95.09	2187
03-Feb-21	03-Mar-21	17-Feb-21	18-Mar-21	29.0	88.80	2575
04-Mar-21	04-Apr-21	19-Mar-21	29-Apr-21	40.5	92.67	3753
05-Apr-21	04-May-21	19-Apr-21	13-May-21	23.5	95.93	2254
05-May-21	03-Jun-21	19-May-21	17-Jun-21	28.5	93.60	2668
04-Jun-21	05-Jul-21	19-Jun-21	15-Jul-21	25.5	99.92	2548
06-Jul-21	03-Aug-21	20-Jul-21	12-Aug-21	23.0	98.11	2257
04-Aug-21	02-Sep-21	18-Aug-21	16-Sep-21	28.5	103.03	2936
03-Sep-21	04-Oct-21	18-Sep-21	14-Oct-21	25.5	111.09	2833
05-Oct-21	02-Nov-21	19-Oct-21	18-Nov-21	30.0	108.40	3252
03-Nov-21	02-Dec-21	17-Nov-21	09-Dec-21	21.5	113.00	2430

Billing Period		Mid-point	Payment	Lag Days	Total	Dollar
From	To	Of Service	Date		Charges	Days
(1)	(2)	Period	(4)	(5)=(4)-(3)	(6)	(7)=(6)*(5)
		(3)=(1)+(2) /2				

PREMISE 6421556
 STARVIEW PUMP HOUSE (GS-SMALL)

18-Dec-20	19-Jan-21	03-Jan-21	28-Jan-21	25.0	223.64	5591
20-Jan-21	17-Feb-21	03-Feb-21	04-Mar-21	29.0	204.39	5927
18-Feb-21	21-Mar-21	05-Mar-21	01-Apr-21	26.5	204.94	5431
22-Mar-21	20-Apr-21	05-Apr-21	06-May-21	30.5	170.26	5193
21-Apr-21	20-May-21	05-May-21	27-May-21	21.5	217.82	4683
21-May-21	20-Jun-21	05-Jun-21	01-Jul-21	26.0	197.73	5141
21-Jun-21	20-Jul-21	05-Jul-21	05-Aug-21	30.5	209.56	6392
21-Jul-21	19-Aug-21	04-Aug-21	02-Sep-21	28.5	219.26	6249
20-Aug-21	20-Sep-21	04-Sep-21	30-Sep-21	25.5	219.59	5600
21-Sep-21	19-Oct-21	05-Oct-21	28-Oct-21	23.0	205.21	4720
20-Oct-21	18-Nov-21	03-Nov-21	02-Dec-21	28.5	225.64	6431
19-Nov-21	19-Dec-21	04-Dec-21	29-Dec-21	25.0	211.98	5300

Billing Period		Mid-point	Payment		Total	Dollar
From	To	Of Service	Date	Lag Days	Charges	Days
(1)	(2)	(3)=(1)+(2) /2	(4)	(5)=(4)-(3)	(6)	(7)=(6)*(5)

PREMISE 2215906
 HAINES ACRES PUMP HOUSE (GS-MEDIUM)

22-Dec-20	21-Jan-21	06-Jan-21	04-Feb-21	29.0	2709.97	78589
22-Jan-21	21-Feb-21	06-Feb-21	04-Mar-21	26.0	2658.51	69121
22-Feb-21	24-Mar-21	09-Mar-21	01-Apr-21	23.0	2542.69	58482
25-Mar-21	22-Apr-21	08-Apr-21	06-May-21	28.0	2485.01	69580
23-Apr-21	24-May-21	08-May-21	03-Jun-21	25.5	2693.78	68691
25-May-21	22-Jun-21	08-Jun-21	01-Jul-21	23.0	2559.69	58873
23-Jun-21	22-Jul-21	07-Jul-21	05-Aug-21	28.5	2517.15	71739
23-Jul-21	23-Aug-21	07-Aug-21	02-Sep-21	25.5	2950.10	75228
24-Aug-21	22-Sep-21	07-Sep-21	30-Sep-21	22.5	2491.33	56055
23-Sep-21	24-Oct-21	08-Oct-21	04-Nov-21	26.5	2754.67	72999
25-Oct-21	22-Nov-21	08-Nov-21	02-Dec-21	24.0	2567.43	61618
23-Nov-21	21-Dec-21	07-Dec-21	29-Dec-21	22.0	2436.88	53611

PREMISE 2239761
 PENN OAKS PUMP HOUSE (GS-MEDIUM)

22-Dec-20	21-Jan-21	06-Jan-21	04-Feb-21	29.0	1427.83	41407
22-Jan-21	21-Feb-21	06-Feb-21	04-Mar-21	26.0	1345.19	34975
22-Feb-21	24-Mar-21	09-Mar-21	01-Apr-21	23.0	1312.65	30191
25-Mar-21	22-Apr-21	08-Apr-21	06-May-21	28.0	1461.34	40918
23-Apr-21	24-May-21	08-May-21	03-Jun-21	25.5	1635.45	41704
25-May-21	22-Jun-21	08-Jun-21	01-Jul-21	23.0	1076.46	24759
23-Jun-21	22-Jul-21	07-Jul-21	05-Aug-21	28.5	1341.28	38226
23-Jul-21	23-Aug-21	07-Aug-21	02-Sep-21	25.5	1508.62	38470
24-Aug-21	22-Sep-21	07-Sep-21	30-Sep-21	22.5	1420.64	31964
23-Sep-21	24-Oct-21	08-Oct-21	04-Nov-21	26.5	1262.94	33468
25-Oct-21	22-Nov-21	08-Nov-21	02-Dec-21	24.0	1199.34	28784
23-Nov-21	21-Dec-21	07-Dec-21	29-Dec-21	22.0	1136.47	25002

Billing Period		Mid-point	Payment		Total	Dollar
From	To	Of Service	Date	Lag Days	Charges	Days
(1)	(2)	(3)=(1)+(2) /2	(4)	(5)=(4)-(3)	(6)	(7)=(6)*(5)

PREMISE 2366244
 HELLAM PUMP HOUSE (GS-MEDIUM)

23-Dec-20	24-Jan-21	08-Jan-21	04-Feb-21	27.0	179.74	4853
25-Jan-21	23-Feb-21	08-Feb-21	04-Mar-21	23.5	170.32	4003
24-Feb-21	25-Mar-21	10-Mar-21	01-Apr-21	21.5	156.94	3374
26-Mar-21	25-Apr-21	10-Apr-21	06-May-21	26.0	138.27	3595
26-Apr-21	25-May-21	10-May-21	03-Jun-21	23.5	115.26	2709
26-May-21	23-Jun-21	09-Jun-21	01-Jul-21	22.0	107.52	2365
24-Jun-21	26-Jul-21	10-Jul-21	05-Aug-21	26.0	107.11	2785
27-Jul-21	24-Aug-21	10-Aug-21	02-Sep-21	23.0	106.80	2456
25-Aug-21	23-Sep-21	08-Sep-21	30-Sep-21	21.5	96.73	2080
24-Sep-21	25-Oct-21	09-Oct-21	04-Nov-21	25.5	98.47	2511
26-Oct-21	23-Nov-21	09-Nov-21	02-Dec-21	23.0	132.88	3056
24-Nov-21	22-Dec-21	08-Dec-21	06-Jan-22	29.0	153.35	4447

PREMISE 2062704
 NEW SALEM PUMP HOUSE (GS-MEDIUM)

09-Dec-20	10-Jan-21	25-Dec-20	21-Jan-21	27.0	2951.97	79703
11-Jan-21	08-Feb-21	25-Jan-21	25-Feb-21	31.0	2562.09	79425
09-Feb-21	09-Mar-21	23-Feb-21	18-Mar-21	23.0	2506.30	57645
10-Mar-21	11-Apr-21	26-Mar-21	22-Apr-21	27.0	2495.36	67375
12-Apr-21	10-May-21	26-Apr-21	20-May-21	24.0	2221.83	53324
11-May-21	09-Jun-21	25-May-21	17-Jun-21	22.5	2493.19	56097
10-Jun-21	11-Jul-21	25-Jun-21	15-Jul-21	19.5	2783.04	54269
12-Jul-21	09-Aug-21	26-Jul-21	19-Aug-21	24.0	2742.80	65827
10-Aug-21	09-Sep-21	25-Aug-21	23-Sep-21	29.0	2674.56	77562
10-Sep-21	10-Oct-21	25-Sep-21	21-Oct-21	26.0	2689.31	69922
11-Oct-21	09-Nov-21	25-Oct-21	18-Nov-21	23.5	2548.01	59878
10-Nov-21	08-Dec-21	24-Nov-21	16-Dec-21	22.0	2467.47	54284

Billing Period		Mid-point	Payment	Lag Days	Total	Dollar
From	To	Of Service	Date		Charges	Days
(1)	(2)	(3)=(1)+(2) /2	(4)	(5)=(4)-(3)	(6)	(7)=(6)*(5)

PREMISE 2468620
 DOVER PUMP HOUSE (GS-MEDIUM)

14-Dec-20	13-Jan-21	29-Dec-20	28-Jan-21	30.0	409.71	12291
14-Jan-21	11-Feb-21	28-Jan-21	25-Feb-21	28.0	417.69	11695
12-Feb-21	15-Mar-21	27-Feb-21	25-Mar-21	25.5	418.88	10681
16-Mar-21	14-Apr-21	30-Mar-21	22-Apr-21	22.5	414.86	9334
15-Apr-21	16-May-21	30-Apr-21	27-May-21	26.5	324.20	8591
17-May-21	14-Jun-21	31-May-21	24-Jun-21	24.0	245.14	5883
15-Jun-21	14-Jul-21	29-Jun-21	29-Jul-21	29.5	226.02	6668
15-Jul-21	15-Aug-21	30-Jul-21	26-Aug-21	26.5	252.58	6693
16-Aug-21	14-Sep-21	30-Aug-21	23-Sep-21	23.5	216.25	5082
15-Sep-21	13-Oct-21	29-Sep-21	21-Oct-21	22.0	198.74	4372
14-Oct-21	14-Nov-21	29-Oct-21	18-Nov-21	19.5	279.14	5443
15-Nov-21	13-Dec-21	29-Nov-21	29-Dec-21	30.0	410.64	12319

PREMISE 2195386
 DISTRIBUTION CENTER (GS-MEDIUM)

23-Dec-20	24-Jan-21	08-Jan-21	04-Feb-21	27.0	1113.69	30070
25-Jan-21	23-Feb-21	08-Feb-21	04-Mar-21	23.5	1180.94	27752
24-Feb-21	25-Mar-21	10-Mar-21	01-Apr-21	21.5	1066.04	22920
26-Mar-21	25-Apr-21	10-Apr-21	06-May-21	26.0	929.33	24163
26-Apr-21	25-May-21	10-May-21	03-Jun-21	23.5	846.26	19887
26-May-21	23-Jun-21	09-Jun-21	01-Jul-21	22.0	917.65	20188
24-Jun-21	26-Jul-21	10-Jul-21	05-Aug-21	26.0	1054.37	27414
27-Jul-21	24-Aug-21	10-Aug-21	02-Sep-21	23.0	1016.31	23375
25-Aug-21	23-Sep-21	08-Sep-21	30-Sep-21	21.5	940.23	20215
24-Sep-21	25-Oct-21	09-Oct-21	04-Nov-21	25.5	854.22	21783
26-Oct-21	23-Nov-21	09-Nov-21	02-Dec-21	23.0	845.17	19439
24-Nov-21	22-Dec-21	08-Dec-21	06-Jan-22	29.0	898.27	26050

Billing Period		Mid-point	Payment		Total	Dollar
From	To	Of Service	Date	Lag Days	Charges	Days
(1)	(2)	(3)=(1)+(2) /2	(4)	(5)=(4)-(3)	(6)	(7)=(6)*(5)

PREMISE 2410006
 FRONT OFFICE (GS-MEDIUM)

16-Dec-20	17-Jan-21	01-Jan-21	28-Jan-21	27.0	836.73	22592
18-Jan-21	15-Feb-21	01-Feb-21	25-Feb-21	24.0	806.21	19349
16-Feb-21	17-Mar-21	02-Mar-21	25-Mar-21	22.5	829.55	18665
18-Mar-21	18-Apr-21	02-Apr-21	29-Apr-21	26.5	845.47	22405
19-Apr-21	18-May-21	03-May-21	27-May-21	23.5	853.35	20054
19-May-21	16-Jun-21	02-Jun-21	01-Jul-21	29.0	947.11	27466
17-Jun-21	18-Jul-21	02-Jul-21	05-Aug-21	33.5	1170.79	39221
19-Jul-21	17-Aug-21	02-Aug-21	02-Sep-21	30.5	1035.19	31573
18-Aug-21	16-Sep-21	01-Sep-21	30-Sep-21	28.5	1046.48	29825
17-Sep-21	17-Oct-21	02-Oct-21	28-Oct-21	26.0	858.43	22319
18-Oct-21	16-Nov-21	01-Nov-21	02-Dec-21	30.5	970.97	29615
17-Nov-21	15-Dec-21	01-Dec-21	29-Dec-21	28.0	790.50	22134

PREMISE 2135476
 LOGANVILLE PUMP HOUSE (GS-MEDIUM)

04-Dec-20	05-Jan-21	20-Dec-20	21-Jan-21	32.0	1875.48	60015
06-Jan-21	03-Feb-21	20-Jan-21	17-Feb-21	28.0	1567.10	43879
04-Feb-21	04-Mar-21	18-Feb-21	11-Mar-21	21.0	1578.47	33148
05-Mar-21	05-Apr-21	20-Mar-21	15-Apr-21	25.5	1668.37	42543
06-Apr-21	05-May-21	20-Apr-21	13-May-21	22.5	1450.46	32635
06-May-21	06-Jun-21	21-May-21	17-Jun-21	26.5	1523.45	40371
07-Jun-21	06-Jul-21	21-Jun-21	15-Jul-21	23.5	1582.01	37177
07-Jul-21	04-Aug-21	21-Jul-21	12-Aug-21	22.0	1515.71	33346
05-Aug-21	06-Sep-21	21-Aug-21	16-Sep-21	26.0	1666.57	43331
07-Sep-21	05-Oct-21	21-Sep-21	14-Oct-21	23.0	1667.17	38345
06-Oct-21	03-Nov-21	20-Oct-21	11-Nov-21	22.0	1678.76	36933
04-Nov-21	05-Dec-21	19-Nov-21	16-Dec-21	26.5	1730.01	45845

Billing Period		Mid-point	Payment		Total	Dollar
From	To	Of Service	Date	Lag Days	Charges	Days
(1)	(2)	(3)=(1)+(2) /2	(4)	(5)=(4)-(3)	(6)	(7)=(6)*(5)

PREMISE 2086450
 WEST YORK PUMP HOUSE (GS-MEDIUM)

09-Dec-20	10-Jan-21	25-Dec-20	21-Jan-21	27.0	736.86	19895
11-Jan-21	08-Feb-21	25-Jan-21	25-Feb-21	31.0	674.84	20920
09-Feb-21	09-Mar-21	23-Feb-21	18-Mar-21	23.0	637.39	14660
10-Mar-21	11-Apr-21	26-Mar-21	22-Apr-21	27.0	767.90	20733
12-Apr-21	10-May-21	26-Apr-21	20-May-21	24.0	554.57	13310
11-May-21	09-Jun-21	25-May-21	17-Jun-21	22.5	669.49	15064
10-Jun-21	11-Jul-21	25-Jun-21	22-Jul-21	26.5	734.83	19473
12-Jul-21	09-Aug-21	26-Jul-21	19-Aug-21	24.0	663.10	15914
10-Aug-21	09-Sep-21	25-Aug-21	23-Sep-21	29.0	630.30	18279
10-Sep-21	10-Oct-21	25-Sep-21	21-Oct-21	26.0	674.17	17528
11-Oct-21	09-Nov-21	25-Oct-21	18-Nov-21	23.5	655.21	15397
10-Nov-21	08-Dec-21	24-Nov-21	16-Dec-21	22.0	655.76	14427

PREMISE 2042429
 BERLIN PUMP HOUSE (GS-MEDIUM)

09-Dec-20	10-Jan-21	25-Dec-20	21-Jan-21	27.0	342.36	9244
11-Jan-21	08-Feb-21	25-Jan-21	25-Feb-21	31.0	342.03	10603
09-Feb-21	09-Mar-21	23-Feb-21	18-Mar-21	23.0	356.38	8197
10-Mar-21	11-Apr-21	26-Mar-21	22-Apr-21	27.0	294.37	7948
12-Apr-21	10-May-21	26-Apr-21	20-May-21	24.0	321.00	7704
11-May-21	09-Jun-21	25-May-21	17-Jun-21	22.5	313.87	7062
10-Jun-21	11-Jul-21	25-Jun-21	22-Jul-21	26.5	279.84	7416
12-Jul-21	09-Aug-21	26-Jul-21	19-Aug-21	24.0	268.81	6451
10-Aug-21	09-Sep-21	25-Aug-21	23-Sep-21	29.0	325.88	9451
10-Sep-21	10-Oct-21	25-Sep-21	21-Oct-21	26.0	346.76	9016
11-Oct-21	09-Nov-21	25-Oct-21	18-Nov-21	23.5	312.27	7338
10-Nov-21	08-Dec-21	24-Nov-21	16-Dec-21	22.0	311.65	6856

Billing Period		Mid-point	Payment		Total	Dollar
From	To	Of Service	Date	Lag Days	Charges	Days
(1)	(2)	(3)=(1)+(2) /2	(4)	(5)=(4)-(3)	(6)	(7)=(6)*(5)

PREMISE 2408256
 NORTH POINT PUMP HOUSE (GS-MEDIUM)

18-Dec-20	19-Jan-21	03-Jan-21	28-Jan-21	25.0	284.29	7107
20-Jan-21	17-Feb-21	03-Feb-21	04-Mar-21	29.0	269.41	7813
18-Feb-21	21-Mar-21	05-Mar-21	01-Apr-21	26.5	269.81	7150
22-Mar-21	20-Apr-21	05-Apr-21	29-Apr-21	23.5	204.43	4804
21-Apr-21	20-May-21	05-May-21	27-May-21	21.5	198.92	4277
21-May-21	20-Jun-21	05-Jun-21	01-Jul-21	26.0	196.51	5109
21-Jun-21	20-Jul-21	05-Jul-21	05-Aug-21	30.5	195.58	5965
21-Jul-21	19-Aug-21	04-Aug-21	02-Sep-21	28.5	246.51	7026
20-Aug-21	20-Sep-21	04-Sep-21	30-Sep-21	25.5	221.47	5647
21-Sep-21	19-Oct-21	05-Oct-21	28-Oct-21	23.0	202.60	4660
20-Oct-21	18-Nov-21	03-Nov-21	02-Dec-21	28.5	221.95	6326
19-Nov-21	19-Dec-21	04-Dec-21	29-Dec-21	25.0	259.55	6489

PREMISE 3169227
 HAMETOWN PUMP HOUSE (GS-MEDIUM)

07-Dec-20	06-Jan-21	22-Dec-20	21-Jan-21	30.0	708.62	21259
07-Jan-21	04-Feb-21	21-Jan-21	17-Feb-21	27.0	777.55	20994
05-Feb-21	07-Mar-21	20-Feb-21	18-Mar-21	26.0	838.59	21803
08-Mar-21	06-Apr-21	22-Mar-21	15-Apr-21	23.5	743.98	17484
07-Apr-21	06-May-21	21-Apr-21	20-May-21	28.5	632.95	18039
07-May-21	07-Jun-21	22-May-21	17-Jun-21	25.5	687.25	17525
08-Jun-21	07-Jul-21	22-Jun-21	15-Jul-21	22.5	650.81	14643
08-Jul-21	05-Aug-21	22-Jul-21	19-Aug-21	28.0	621.86	17412
06-Aug-21	07-Sep-21	22-Aug-21	16-Sep-21	25.0	666.18	16655
08-Sep-21	06-Oct-21	22-Sep-21	14-Oct-21	22.0	640.10	14082
07-Oct-21	04-Nov-21	21-Oct-21	18-Nov-21	28.0	668.45	18717
05-Nov-21	06-Dec-21	20-Nov-21	16-Dec-21	25.5	708.77	18074

Billing Period		Mid-point	Payment		Total	Dollar
From	To	Of Service	Date	Lag Days	Charges	Days
(1)	(2)	(3)=(1)+(2) /2	(4)	(5)=(4)-(3)	(6)	(7)=(6)*(5)

PREMISE 2021025
 NORTH YORK PUMP HOUSE (GS-MEDIUM)

15-Dec-20	14-Jan-21	30-Dec-20	28-Jan-21	29.0	2567.99	74472
15-Jan-21	14-Feb-21	30-Jan-21	25-Feb-21	26.0	2525.69	65668
15-Feb-21	16-Mar-21	01-Mar-21	25-Mar-21	23.5	2730.66	64171
17-Mar-21	15-Apr-21	31-Mar-21	29-Apr-21	28.5	2310.05	65836
16-Apr-21	17-May-21	01-May-21	27-May-21	25.5	2995.81	76393
18-May-21	15-Jun-21	01-Jun-21	24-Jun-21	23.0	3178.43	73104
16-Jun-21	15-Jul-21	30-Jun-21	29-Jul-21	28.5	3511.59	100080
16-Jul-21	16-Aug-21	31-Jul-21	26-Aug-21	25.5	3800.15	96904
17-Aug-21	15-Sep-21	31-Aug-21	23-Sep-21	22.5	3160.04	71101
16-Sep-21	14-Oct-21	30-Sep-21	28-Oct-21	28.0	3274.54	91687
15-Oct-21	15-Nov-21	30-Oct-21	02-Dec-21	32.5	3414.13	110959
16-Nov-21	14-Dec-21	30-Nov-21	29-Dec-21	29.0	3082.65	89397

PREMISE 2346684
 LONGSTOWN PUMP HOUSE (GS-MEDIUM)

28-Dec-20	25-Jan-21	11-Jan-21	04-Feb-21	24.0	1528.76	36690
26-Jan-21	24-Feb-21	09-Feb-21	11-Mar-21	29.5	1653.07	48766
25-Feb-21	28-Mar-21	12-Mar-21	08-Apr-21	26.5	1538.32	40765
29-Mar-21	26-Apr-21	12-Apr-21	06-May-21	24.0	1238.93	29734
27-Apr-21	26-May-21	11-May-21	10-Jun-21	29.5	1196.14	35286
27-May-21	27-Jun-21	11-Jun-21	08-Jul-21	26.5	1203.82	31901
28-Jun-21	27-Jul-21	12-Jul-21	05-Aug-21	23.5	1178.80	27702
28-Jul-21	26-Aug-21	11-Aug-21	02-Sep-21	21.5	1154.69	24826
27-Aug-21	27-Sep-21	11-Sep-21	07-Oct-21	25.5	1187.76	30288
28-Sep-21	26-Oct-21	12-Oct-21	04-Nov-21	23.0	1097.84	25250
27-Oct-21	25-Nov-21	10-Nov-21	02-Dec-21	21.5	1140.02	24510
26-Nov-21	27-Dec-21	11-Dec-21	06-Jan-22	25.5	1306.45	33314

Billing Period		Mid-point	Payment		Total	Dollar
From	To	Of Service	Date	Lag Days	Charges	Days
(1)	(2)	(3)=(1)+(2) /2	(4)	(5)=(4)-(3)	(6)	(7)=(6)*(5)

PREMISE 6402356
 SPRING GROVE PUMPHOUSE (GS-MEDIUM)

09-Dec-20	10-Jan-21	25-Dec-20	21-Jan-21	27.0	1065.30	28763
11-Jan-21	08-Feb-21	25-Jan-21	25-Feb-21	31.0	855.33	26515
09-Feb-21	09-Mar-21	23-Feb-21	18-Mar-21	23.0	906.20	20843
10-Mar-21	11-Apr-21	26-Mar-21	22-Apr-21	27.0	918.11	24789
12-Apr-21	10-May-21	26-Apr-21	20-May-21	24.0	760.82	18260
11-May-21	09-Jun-21	25-May-21	17-Jun-21	22.5	648.83	14599
10-Jun-21	11-Jul-21	25-Jun-21	22-Jul-21	26.5	664.64	17613
12-Jul-21	09-Aug-21	26-Jul-21	19-Aug-21	24.0	629.68	15112
10-Aug-21	09-Sep-21	25-Aug-21	23-Sep-21	29.0	664.16	19261
10-Sep-21	10-Oct-21	25-Sep-21	21-Oct-21	26.0	673.13	17501
11-Oct-21	09-Nov-21	25-Oct-21	18-Nov-21	23.5	685.14	16101
10-Nov-21	08-Dec-21	24-Nov-21	16-Dec-21	22.0	759.77	16715

PREMISE 6449378
 RT 30 & AIRPORT RD PUMPHOUSE (GS-MEDIUM)

09-Dec-20	10-Jan-21	25-Dec-20	21-Jan-21	27.0	1576.71	42571
11-Jan-21	08-Feb-21	25-Jan-21	25-Feb-21	31.0	1509.96	46809
09-Feb-21	09-Mar-21	23-Feb-21	18-Mar-21	23.0	1494.32	34369
10-Mar-21	11-Apr-21	26-Mar-21	22-Apr-21	27.0	1520.96	41066
12-Apr-21	10-May-21	26-Apr-21	20-May-21	24.0	1370.93	32902
11-May-21	09-Jun-21	25-May-21	17-Jun-21	22.5	1403.39	31576
10-Jun-21	11-Jul-21	25-Jun-21	22-Jul-21	26.5	1484.01	39326
12-Jul-21	09-Aug-21	26-Jul-21	19-Aug-21	24.0	1398.77	33570
10-Aug-21	09-Sep-21	25-Aug-21	23-Sep-21	29.0	1609.12	46664
10-Sep-21	10-Oct-21	25-Sep-21	21-Oct-21	26.0	1905.66	49547
11-Oct-21	09-Nov-21	25-Oct-21	18-Nov-21	23.5	1838.79	43212
10-Nov-21	08-Dec-21	24-Nov-21	16-Dec-21	22.0	1467.93	32294

Billing Period		Mid-point	Payment		Total	Dollar
From	To	Of Service	Date	Lag Days	Charges	Days
(1)	(2)	(3)=(1)+(2) /2	(4)	(5)=(4)-(3)	(6)	(7)=(6)*(5)

PREMISE 2280317
 BERLIN TANK (GS-MEDIUM)

10-Dec-20	11-Jan-21	26-Dec-20	21-Jan-21	26.0	219.72	5713
12-Jan-21	09-Feb-21	26-Jan-21	25-Feb-21	30.0	192.35	5771
10-Feb-21	10-Mar-21	24-Feb-21	18-Mar-21	22.0	229.25	5044
11-Mar-21	12-Apr-21	27-Mar-21	22-Apr-21	26.0	143.95	3743
13-Apr-21	11-May-21	27-Apr-21	20-May-21	23.0	55.05	1266
12-May-21	10-Jun-21	26-May-21	24-Jun-21	28.5	55.97	1595
11-Jun-21	12-Jul-21	26-Jun-21	22-Jul-21	25.5	56.96	1453
13-Jul-21	10-Aug-21	27-Jul-21	19-Aug-21	23.0	55.65	1280
11-Aug-21	12-Sep-21	27-Aug-21	23-Sep-21	27.0	57.53	1553
13-Sep-21	11-Oct-21	27-Sep-21	21-Oct-21	24.0	56.17	1348
12-Oct-21	10-Nov-21	26-Oct-21	18-Nov-21	22.5	55.72	1254
11-Nov-21	09-Dec-21	25-Nov-21	29-Dec-21	34.0	56.54	1922

PREMISE 6513748
 IRISHTOWN ROAD PUMP HOUSE (GS-MEDIUM)

14-Dec-20	13-Jan-21	29-Dec-20	28-Jan-21	30.0	1525.56	45767
14-Jan-21	11-Feb-21	28-Jan-21	25-Feb-21	28.0	1491.92	41774
12-Feb-21	15-Mar-21	27-Feb-21	25-Mar-21	25.5	1530.32	39023
16-Mar-21	14-Apr-21	30-Mar-21	29-Apr-21	29.5	1370.26	40423
15-Apr-21	16-May-21	30-Apr-21	27-May-21	26.5	1440.25	38167
17-May-21	14-Jun-21	31-May-21	24-Jun-21	24.0	1316.61	31599
15-Jun-21	14-Jul-21	29-Jun-21	29-Jul-21	29.5	1267.45	37390
15-Jul-21	15-Aug-21	30-Jul-21	26-Aug-21	26.5	1327.27	35173
16-Aug-21	14-Sep-21	30-Aug-21	23-Sep-21	23.5	1387.54	32607
15-Sep-21	13-Oct-21	29-Sep-21	21-Oct-21	22.0	1646.87	36231
14-Oct-21	14-Nov-21	29-Oct-21	18-Nov-21	19.5	1825.15	35590
15-Nov-21	13-Dec-21	29-Nov-21	29-Dec-21	30.0	1335.60	40068

Billing Period		Mid-point	Payment		Total	Dollar
From	To	Of Service	Date	Lag Days	Charges	Days
(1)	(2)	(3)=(1)+(2) /2	(4)	(5)=(4)-(3)	(6)	(7)=(6)*(5)

PREMISE 6514009
 NORTHWEST PUMP HOUSE (GS-MEDIUM)

15-Dec-20	14-Jan-21	30-Dec-20	28-Jan-21	29.0	4322.35	125348
15-Jan-21	14-Feb-21	30-Jan-21	25-Feb-21	26.0	4344.70	112962
15-Feb-21	16-Mar-21	01-Mar-21	25-Mar-21	23.5	4386.58	103085
17-Mar-21	15-Apr-21	31-Mar-21	29-Apr-21	28.5	3841.50	109483
16-Apr-21	17-May-21	01-May-21	27-May-21	25.5	4229.03	107840
18-May-21	15-Jun-21	01-Jun-21	24-Jun-21	23.0	4070.16	93614
16-Jun-21	15-Jul-21	30-Jun-21	29-Jul-21	28.5	4372.72	124623
16-Jul-21	16-Aug-21	31-Jul-21	26-Aug-21	25.5	4592.97	117121
17-Aug-21	15-Sep-21	31-Aug-21	23-Sep-21	22.5	4200.85	94519
16-Sep-21	14-Oct-21	30-Sep-21	28-Oct-21	28.0	4363.09	122167
15-Oct-21	15-Nov-21	30-Oct-21	02-Dec-21	32.5	4661.55	151500
16-Nov-21	14-Dec-21	30-Nov-21	29-Dec-21	29.0	4092.05	118669

PREMISE 2349331
 WEST MANHEIM BOOSTER STATION (GS-MEDIUM)

04-Dec-20	05-Jan-21	20-Dec-20	21-Jan-21	32.0	729.82	23354
06-Jan-21	03-Feb-21	20-Jan-21	17-Feb-21	28.0	708.28	19832
04-Feb-21	04-Mar-21	18-Feb-21	11-Mar-21	21.0	699.45	14688
05-Mar-21	05-Apr-21	20-Mar-21	15-Apr-21	25.5	663.32	16915
06-Apr-21	05-May-21	20-Apr-21	13-May-21	22.5	536.73	12076
06-May-21	06-Jun-21	21-May-21	17-Jun-21	26.5	460.35	12199
07-Jun-21	06-Jul-21	21-Jun-21	15-Jul-21	23.5	382.92	8999
07-Jul-21	04-Aug-21	21-Jul-21	12-Aug-21	22.0	372.56	8196
05-Aug-21	06-Sep-21	21-Aug-21	16-Sep-21	26.0	416.36	10825
07-Sep-21	05-Oct-21	21-Sep-21	14-Oct-21	23.0	506.17	11642
06-Oct-21	03-Nov-21	20-Oct-21	11-Nov-21	22.0	502.51	11055
04-Nov-21	05-Dec-21	19-Nov-21	16-Dec-21	26.5	636.38	16864

Billing Period		Mid-point	Payment		Total	Dollar
From	To	Of Service	Date	Lag Days	Charges	Days
(1)	(2)	(3)=(1)+(2) /2	(4)	(5)=(4)-(3)	(6)	(7)=(6)*(5)

PREMISE 2350785
 MEADOW DR-EAST CUMBERLAND WELLHOUSE (GS-MEDIUM)

07-Dec-20	06-Jan-21	22-Dec-20	21-Jan-21	30.0	220.67	6620
07-Jan-21	04-Feb-21	21-Jan-21	17-Feb-21	27.0	215.88	5829
05-Feb-21	07-Mar-21	20-Feb-21	18-Mar-21	26.0	235.29	6118
08-Mar-21	06-Apr-21	22-Mar-21	15-Apr-21	23.5	190.39	4474
07-Apr-21	06-May-21	21-Apr-21	20-May-21	28.5	184.92	5270
07-May-21	07-Jun-21	22-May-21	17-Jun-21	25.5	163.03	4157
08-Jun-21	07-Jul-21	22-Jun-21	15-Jul-21	22.5	149.34	3360
08-Jul-21	05-Aug-21	22-Jul-21	19-Aug-21	28.0	144.21	4038
06-Aug-21	07-Sep-21	22-Aug-21	16-Sep-21	25.0	116.24	2906
08-Sep-21	06-Oct-21	22-Sep-21	14-Oct-21	22.0	119.52	2630
07-Oct-21	04-Nov-21	21-Oct-21	18-Nov-21	28.0	136.18	3813
05-Nov-21	06-Dec-21	20-Nov-21	16-Dec-21	25.5	189.18	4824

PREMISE 2328180
 1414 BALTIMORE ST HANOVER INTERCONNECT BOOSTER STATION (GS-MEDIUM)

04-Dec-20	05-Jan-21	20-Dec-20	21-Jan-21	32.0	115.49	3696
06-Jan-21	03-Feb-21	20-Jan-21	17-Feb-21	28.0	110.93	3106
04-Feb-21	04-Mar-21	18-Feb-21	11-Mar-21	21.0	116.25	2441
05-Mar-21	05-Apr-21	20-Mar-21	15-Apr-21	25.5	102.03	2602
06-Apr-21	05-May-21	20-Apr-21	13-May-21	22.5	68.69	1546
06-May-21	06-Jun-21	21-May-21	17-Jun-21	26.5	42.70	1132
07-Jun-21	06-Jul-21	21-Jun-21	15-Jul-21	23.5	58.49	1374
07-Jul-21	04-Aug-21	21-Jul-21	12-Aug-21	22.0	54.32	1195
05-Aug-21	06-Sep-21	21-Aug-21	16-Sep-21	26.0	62.42	1623
07-Sep-21	05-Oct-21	21-Sep-21	14-Oct-21	23.0	60.73	1397
06-Oct-21	03-Nov-21	20-Oct-21	11-Nov-21	22.0	59.49	1309
04-Nov-21	05-Dec-21	19-Nov-21	16-Dec-21	26.5	72.42	1919

Billing Period		Mid-point	Payment		Total	Dollar
From	To	Of Service	Date	Lag Days	Charges	Days
(1)	(2)	(3)=(1)+(2) /2	(4)	(5)=(4)-(3)	(6)	(7)=(6)*(5)

PREMISE 2365360
 MT ZION PUMPHOUSE (GS-MEDIUM)

21-Dec-20	20-Jan-21	05-Jan-21	04-Feb-21	30.0	1301.54	39046
21-Jan-21	18-Feb-21	04-Feb-21	11-Mar-21	35.0	1315.45	46041
19-Feb-21	22-Mar-21	06-Mar-21	01-Apr-21	25.5	1332.24	33972
23-Mar-21	21-Apr-21	06-Apr-21	29-Apr-21	22.5	1266.07	28487
22-Apr-21	23-May-21	07-May-21	03-Jun-21	26.5	1431.76	37942
24-May-21	21-Jun-21	07-Jun-21	01-Jul-21	24.0	1251.73	30042
22-Jun-21	21-Jul-21	06-Jul-21	05-Aug-21	29.5	1319.12	38914
22-Jul-21	22-Aug-21	06-Aug-21	02-Sep-21	26.5	1349.47	35761
23-Aug-21	21-Sep-21	06-Sep-21	30-Sep-21	23.5	1336.17	31400
22-Sep-21	20-Oct-21	06-Oct-21	28-Oct-21	22.0	1276.38	28080
21-Oct-21	21-Nov-21	05-Nov-21	02-Dec-21	26.5	1410.69	37383
22-Nov-21	20-Dec-21	06-Dec-21	29-Dec-21	23.0	1169.11	26890

PREMISE 2368531
 PLEASUREVILLE PUMP HOUSE (GS-MEDIUM)

21-Dec-20	20-Jan-21	05-Jan-21	04-Feb-21	30.0	1109.07	33272
21-Jan-21	18-Feb-21	04-Feb-21	04-Mar-21	28.0	1060.46	29693
19-Feb-21	22-Mar-21	06-Mar-21	01-Apr-21	25.5	1361.82	34726
23-Mar-21	21-Apr-21	06-Apr-21	29-Apr-21	22.5	1065.41	23972
22-Apr-21	23-May-21	07-May-21	03-Jun-21	26.5	1180.72	31289
24-May-21	21-Jun-21	07-Jun-21	01-Jul-21	24.0	1140.76	27378
22-Jun-21	21-Jul-21	06-Jul-21	05-Aug-21	29.5	1132.76	33416
22-Jul-21	22-Aug-21	06-Aug-21	02-Sep-21	26.5	1252.28	33185
23-Aug-21	21-Sep-21	06-Sep-21	30-Sep-21	23.5	1185.28	27854
22-Sep-21	20-Oct-21	06-Oct-21	28-Oct-21	22.0	1088.36	23944
21-Oct-21	21-Nov-21	05-Nov-21	02-Dec-21	26.5	1133.25	30031
22-Nov-21	20-Dec-21	06-Dec-21	29-Dec-21	23.0	1074.14	24705

Billing Period		Mid-point	Payment		Total	Dollar
From	To	Of Service	Date	Lag Days	Charges	Days
(1)	(2)	(3)=(1)+(2) /2	(4)	(5)=(4)-(3)	(6)	(7)=(6)*(5)

PREMISE 2348179
 MAIN PUMPING STATION (GS-PRIMARY)

18-Dec-20	19-Jan-21	03-Jan-21	04-Feb-21	32.0	39474.94	1263198
20-Jan-21	17-Feb-21	03-Feb-21	04-Mar-21	29.0	36594.56	1061242
18-Feb-21	19-Mar-21	04-Mar-21	01-Apr-21	27.5	39134.49	1076198
20-Mar-21	20-Apr-21	04-Apr-21	29-Apr-21	24.5	39669.09	971893
21-Apr-21	20-May-21	05-May-21	27-May-21	21.5	40110.20	862369
21-May-21	18-Jun-21	04-Jun-21	01-Jul-21	27.0	39068.91	1054861
19-Jun-21	20-Jul-21	04-Jul-21	05-Aug-21	31.5	42619.86	1342525
21-Jul-21	19-Aug-21	04-Aug-21	02-Sep-21	28.5	34325.54	978278
20-Aug-21	20-Sep-21	04-Sep-21	30-Sep-21	25.5	39462.45	1006292
21-Sep-21	19-Oct-21	05-Oct-21	28-Oct-21	23.0	38941.60	895657
20-Oct-21	18-Nov-21	03-Nov-21	02-Dec-21	28.5	39146.32	1115670
19-Nov-21	17-Dec-21	03-Dec-21	29-Dec-21	26.0	37674.50	979537

THE YORK WATER COMPANY
 POWER PURCHASED LAG
 TWELVE MONTHS ENDED DECEMBER 31, 2021

Exhibit No. FV-8-1(a)
 Page 29 of 29
 Witness: D E Coppersmith

Billing Period		Mid-point	Payment		Total	Dollar
From	To	Of Service	Date	Lag Days	Charges	Days
(1)	(2)	Period	(4)	(5)=(4)-(3)	(6)	(7)=(6)*(5)
		(3)=(1)+(2) /2				

PREMISE 6017035
 SOUTHERN REPUMP (GS SECONDARY TIME-OF-DAY)

05-Dec-20	06-Jan-21	21-Dec-20	21-Jan-21	31.0	11892.53	368668
07-Jan-21	04-Feb-21	21-Jan-21	17-Feb-21	27.0	11238.77	303447
05-Feb-21	05-Mar-21	19-Feb-21	18-Mar-21	27.0	11317.76	305580
06-Mar-21	06-Apr-21	21-Mar-21	15-Apr-21	24.5	12125.27	297069
07-Apr-21	06-May-21	21-Apr-21	20-May-21	28.5	11973.81	341254
07-May-21	07-Jun-21	22-May-21	17-Jun-21	25.5	13108.15	334258
08-Jun-21	07-Jul-21	22-Jun-21	22-Jul-21	29.5	13586.22	400793
08-Jul-21	05-Aug-21	22-Jul-21	19-Aug-21	28.0	12616.11	353251
06-Aug-21	07-Sep-21	22-Aug-21	16-Sep-21	25.0	13984.43	349611
08-Sep-21	06-Oct-21	22-Sep-21	21-Oct-21	29.0	12814.04	371607
07-Oct-21	04-Nov-21	21-Oct-21	18-Nov-21	28.0	11821.10	330991
05-Nov-21	06-Dec-21	20-Nov-21	16-Dec-21	25.5	12756.38	325288

Total Power Purchased Lag Days	26.64	977,097.97	26,032,279
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THE YORK WATER COMPANY
CASH WORKING CAPITAL STUDY
DAYS LAG IN PAYMENT OF INSURANCE
TWELVE MONTHS ENDED DECEMBER 31, 2021

Check Number (1)	Billing Period From (2)	To (3)	Mid-Point Service Period (4)=(2)+(3)/2	Payment Date (5)	Lag Days (6)=(5)-(4)	Invoice Amount (7)	Dollar Days (8)=(6)*(7)
General Corporate Insurance (Glatfelter)							
200116	01-Jan-21	31-Mar-21	14-Feb-21	07-Jan-21	-38.5	17500.00	-673750
200116	01-Jan-21	31-Dec-21	02-Jul-21	07-Jan-21	-176.0	33574.00	-5909024
200116	01-Jan-21	31-Dec-21	02-Jul-21	07-Jan-21	-176.0	18500.00	-3256000
200116	01-Jan-21	31-Dec-23	02-Jul-22	07-Jan-21	-541.0	2667.00	-1442847
200116	01-Jan-21	31-Dec-21	02-Jul-21	07-Jan-21	-176.0	100000.00	-17600000
200116	01-Jan-21	31-Dec-21	02-Jul-21	07-Jan-21	-176.0	78750.00	-13860000
200116	01-Jan-21	31-Dec-21	02-Jul-21	07-Jan-21	-176.0	50000.00	-8800000
200116	01-Jan-21	31-Dec-21	02-Jul-21	07-Jan-21	-176.0	22000.00	-3872000
200116	01-Jan-21	31-Dec-21	02-Jul-21	07-Jan-21	-176.0	52500.00	-9240000
200116	01-Jan-21	31-Dec-21	02-Jul-21	07-Jan-21	-176.0	1750.00	-308000
200545	01-Jan-21	31-Mar-21	14-Feb-21	22-Feb-21	7.5	104066.00	780495
200707	05-Mar-21	05-Mar-24	04-Sep-22	04-Mar-21	-549.0	89504.00	-49137696
200707	05-Mar-21	05-Mar-22	03-Sep-21	04-Mar-21	-183.5	2919.00	-535637
200964	01-Apr-21	30-Jun-21	16-May-21	18-Mar-21	-59.0	17500.00	-1032500
201624	01-Apr-21	30-Jun-21	16-May-21	13-May-21	-3.0	104066.00	-312198
202019	01-Jul-21	30-Sep-21	15-Aug-21	17-Jun-21	-59.5	104066.00	-6191927
202056	01-Jul-21	30-Sep-21	15-Aug-21	17-Jun-21	-59.5	17500.00	-1041250
203151	01-Oct-21	31-Dec-21	15-Nov-21	23-Sep-21	-53.5	104065.00	-5567478
203877	01-Oct-21	31-Dec-21	15-Nov-21	18-Nov-21	2.5	17500.00	43750
Employment Practices Liability (McConkey)							
200146	01-Jan-21	31-Dec-21	02-Jul-21	14-Jan-21	-169.0	13500.00	-2281500
Flood Insurance (Selective)							
203865	13-Dec-21	13-Dec-22	13-Jun-22	18-Nov-21	-207.5	9063.00	-1880573
Workers Compensation (Eastern)							
200214	01-Jan-21	31-Dec-21	02-Jul-21	21-Jan-21	-162.0	11544.00	-1870128
200214	06-Feb-21	13-Mar-21	23-Feb-21	21-Jan-21	-33.5	11544.00	-386724
200569	14-Mar-21	20-Apr-21	01-Apr-21	25-Feb-21	-35.5	11549.00	-409990
201000	21-Apr-21	27-May-21	09-May-21	25-Mar-21	-45.0	11549.00	-519705
201411	28-May-21	02-Jul-21	14-Jun-21	29-Apr-21	-46.5	11549.00	-537029
201759	03-Jul-21	08-Aug-21	21-Jul-21	27-May-21	-55.0	11549.00	-635195
202098	09-Aug-21	15-Sep-21	27-Aug-21	24-Jun-21	-64.5	11548.00	-744846
202499	16-Sep-21	21-Oct-21	03-Oct-21	29-Jul-21	-66.5	11548.00	-767942
202837	22-Oct-21	26-Nov-21	08-Nov-21	26-Aug-21	-74.5	11547.00	-860252
203145	27-Nov-21	31-Dec-21	14-Dec-21	23-Sep-21	-82.0	11547.00	-946854
203145	01-Jan-20	31-Dec-20	01-Jul-20	23-Sep-21	448.5	-2981.00	-1336979
Health Insurance (Highmark)							
	01-Jan-21	31-Jan-21	16-Jan-21	05-Jan-21	-11.0	72639.36	-799033
	01-Feb-21	28-Feb-21	14-Feb-21	02-Feb-21	-12.5	73532.78	-919160
	01-Mar-21	31-Mar-21	16-Mar-21	02-Mar-21	-14.0	74733.03	-1046262
	01-Apr-21	30-Apr-21	15-Apr-21	09-Apr-21	-6.5	64295.94	-417924
	01-May-21	31-May-21	16-May-21	04-May-21	-12.0	69604.49	-835254
	01-Jun-21	30-Jun-21	15-Jun-21	02-Jun-21	-13.5	74377.79	-1004100
	01-Jul-21	31-Jul-21	16-Jul-21	02-Jul-21	-14.0	78120.86	-1093692

THE YORK WATER COMPANY
CASH WORKING CAPITAL STUDY
DAYS LAG IN PAYMENT OF INSURANCE
TWELVE MONTHS ENDED DECEMBER 31, 2021

Check Number (1)	Billing Period From (2)	To (3)	Mid-Point Service Period (4)=(2)+(3)/2	Payment Date (5)	Lag Days (6)=(5)-(4)	Invoice Amount (7)	Dollar Days (8)=(6)*(7)
	01-Aug-21	31-Aug-21	16-Aug-21	03-Aug-21	-13.0	139612.95	-1814968
	01-Sep-21	30-Sep-21	15-Sep-21	02-Sep-21	-13.5	63402.84	-855938
	01-Oct-21	31-Oct-21	16-Oct-21	04-Oct-21	-12.0	61991.37	-743896
	01-Nov-21	30-Nov-21	15-Nov-21	02-Nov-21	-13.5	63998.82	-863984
	01-Dec-21	31-Dec-21	16-Dec-21	02-Dec-21	-14.0	52227.35	-731183

Dental (Delta)

01-Jan-21	31-Jan-21	16-Jan-21	05-Jan-21	-11.0	6001.19	-66013
01-Feb-21	28-Feb-21	14-Feb-21	02-Feb-21	-12.5	6040.01	-75500
01-Mar-21	31-Mar-21	16-Mar-21	02-Mar-21	-14.0	5744.76	-80427
01-Apr-21	30-Apr-21	15-Apr-21	09-Apr-21	-6.5	5778.62	-37561
01-May-21	31-May-21	16-May-21	04-May-21	-12.0	6006.15	-72074
01-Jun-21	30-Jun-21	15-Jun-21	02-Jun-21	-13.5	6107.73	-82454
01-Jul-21	31-Jul-21	16-Jul-21	02-Jul-21	-14.0	6315.85	-88422
01-Aug-21	31-Aug-21	16-Aug-21	03-Aug-21	-13.0	6035.05	-78456
01-Sep-21	30-Sep-21	15-Sep-21	02-Sep-21	-13.5	5967.33	-80559
01-Oct-21	31-Oct-21	16-Oct-21	04-Oct-21	-12.0	5894.65	-70736
01-Nov-21	30-Nov-21	15-Nov-21	02-Nov-21	-13.5	5981.78	-80754
01-Dec-21	31-Dec-21	16-Dec-21	02-Dec-21	-14.0	5599.40	-78392

Vision (VBA)

01-Jan-21	31-Jan-21	16-Jan-21	05-Jan-21	-11.0	1858.46	-20443
01-Feb-21	28-Feb-21	14-Feb-21	02-Feb-21	-12.5	1851.64	-23146
01-Mar-21	31-Mar-21	16-Mar-21	02-Mar-21	-14.0	1780.48	-24927
01-Apr-21	30-Apr-21	15-Apr-21	09-Apr-21	-6.5	1791.08	-11642
01-May-21	31-May-21	16-May-21	04-May-21	-12.0	1812.28	-21747
01-Jun-21	30-Jun-21	15-Jun-21	02-Jun-21	-13.5	1872.84	-25283
01-Jul-21	31-Jul-21	16-Jul-21	02-Jul-21	-14.0	1933.40	-27068
01-Aug-21	31-Aug-21	16-Aug-21	03-Aug-21	-13.0	1854.68	-24111
01-Sep-21	30-Sep-21	15-Sep-21	02-Sep-21	-13.5	1833.48	-24752
01-Oct-21	31-Oct-21	16-Oct-21	04-Oct-21	-12.0	1815.32	-21784
01-Nov-21	30-Nov-21	15-Nov-21	02-Nov-21	-13.5	1840.30	-24844
01-Dec-21	31-Dec-21	16-Dec-21	02-Dec-21	-14.0	1758.54	-24620

Life (Met Life)

200092	01-Jan-21	31-Jan-21	16-Jan-21	07-Jan-21	-9.0	1005.40	-9049
200362	01-Feb-21	28-Feb-21	14-Feb-21	04-Feb-21	-10.5	977.98	-10269
201037	01-Mar-21	30-Apr-21	31-Mar-21	25-Mar-21	-6.0	1974.24	-11845
201468	01-May-21	31-May-21	16-May-21	29-Apr-21	-17.0	950.56	-16160
201791	01-Jun-21	30-Jun-21	15-Jun-21	27-May-21	-19.5	1032.82	-20140
202216	01-Jul-21	31-Jul-21	16-Jul-21	01-Jul-21	-15.0	987.12	-14807
202604	01-Aug-21	31-Aug-21	16-Aug-21	05-Aug-21	-11.0	977.98	-10758
202866	01-Sep-21	30-Sep-21	15-Sep-21	26-Aug-21	-20.5	1023.68	-20985
203264	01-Oct-21	31-Oct-21	16-Oct-21	30-Sep-21	-16.0	968.84	-15501
203568	01-Nov-21	30-Nov-21	15-Nov-21	28-Oct-21	-18.5	987.12	-18262
203943	01-Dec-21	31-Dec-21	16-Dec-21	02-Dec-21	-14.0	959.70	-13436
204197	01-Jan-22	31-Jan-22	16-Jan-22	29-Dec-21	-18.0	968.84	-17439

-74.3 2068309.88 -153603534

THE YORK WATER COMPANY
CASH WORKING CAPITAL STUDY
DAYS LAG IN PAYMENT OF OTHER GOODS AND SERVICES
TWELVE MONTHS ENDED DECEMBER 31, 2021

Check Number (1)	Billing Period From (2)	To (3)	Mid-Point Service Period (4)=(2)+(3) /2	Payment Date (5)	Lag Days (6)=(5)-(4)	Invoice Amount (7)	Dollar Days (8)=(6)*(7)	Account (9)
200051	12/1/2020	12/1/2020	12/1/2020	1/7/2021	37	39.21	1451	1847
200051	12/14/2020	12/14/2020	12/14/2020	1/7/2021	24	28.39	681	1847
200051	12/30/2020	12/30/2020	12/30/2020	1/7/2021	8	24.04	192	1847
200051	12/8/2020	12/8/2020	12/8/2020	1/7/2021	30	48.74	1462	6202
200069	9/1/2020	12/31/2020	10/31/2020	1/7/2021	68	66.00	4455	7755
200092	1/1/2021	1/31/2021	1/16/2021	1/7/2021	-9	1,005.40	-9049	6048
200111	12/7/2020	12/7/2020	12/7/2020	1/7/2021	31	680.00	21080	6368
103692	11/1/2020	11/30/2020	11/15/2020	1/6/2021	52	1,165.19	60007	6367
200128	12/3/2020	12/3/2020	12/3/2020	1/14/2021	42	60.00	2520	6364
200144	1/1/2021	1/31/2021	1/16/2021	1/14/2021	-2	85.00	-170	6758
200166	12/3/2020	12/30/2020	12/16/2020	1/14/2021	29	607.95	17327	620X
200186	12/23/2020	12/23/2020	12/23/2020	1/14/2021	22	110.00	2420	6366
103699	12/18/2020	1/11/2021	12/30/2020	1/13/2021	14	1,737.18	24321	1847
200203	1/15/2021	1/15/2021	1/15/2021	1/21/2021	6	642.63	3856	636X
200221	1/8/2021	1/8/2021	1/8/2021	1/21/2021	13	2,700.00	35100	6366
200239	1/19/2021	1/19/2021	1/19/2021	1/21/2021	2	38.50	77	6758
103712	12/21/2020	12/21/2020	12/21/2020	1/20/2021	30	2,523.14	75694	6364
200265	12/29/2020	12/29/2020	12/29/2020	1/28/2021	30	682.00	20460	6364
200279	12/24/2020	12/29/2020	12/26/2020	1/28/2021	33	450.00	14625	736X
200298	12/1/2020	12/31/2020	12/16/2020	1/28/2021	43	3,200.00	137600	6368
200315	1/22/2021	1/22/2021	1/22/2021	1/28/2021	6	90.00	540	6366
200315	1/24/2021	1/24/2021	1/24/2021	1/28/2021	4	90.00	360	6366
103728	12/1/2020	12/31/2020	12/16/2020	1/27/2021	42	70.37	2956	6422
200323	1/8/2021	1/8/2021	1/8/2021	2/4/2021	27	15.57	420	1847
200340	1/15/2021	1/15/2021	1/15/2021	2/4/2021	20	436.00	8720	1845
200362	2/1/2021	2/28/2021	2/14/2021	2/4/2021	-11	977.98	-10269	6048
200381	1/13/2021	1/13/2021	1/13/2021	2/4/2021	22	66.78	1469	7505
103749	1/29/2021	1/29/2021	1/29/2021	2/3/2021	5	370.00	1850	7355
103749	1/29/2021	1/29/2021	1/29/2021	2/3/2021	5	276.00	1380	7355
103749	1/29/2021	1/29/2021	1/29/2021	2/3/2021	5	680.00	3400	7355
200399	2/5/2021	2/5/2021	2/5/2021	2/11/2021	6	662.50	3975	636X
200418	1/22/2021	1/25/2021	1/23/2021	2/11/2021	19	2,525.00	46713	6366
200438	1/11/2021	1/17/2021	1/14/2021	2/11/2021	28	724.32	20281	6366
200459	12/15/2020	12/15/2020	12/15/2020	2/11/2021	58	198.50	11513	6364
103758	1/19/2021	1/19/2021	1/19/2021	2/10/2021	22	55.00	1210	6755
200464	1/21/2021	1/22/2021	1/21/2021	2/17/2021	27	60.00	1590	6353
200464	1/21/2021	1/22/2021	1/21/2021	2/17/2021	27	24.00	636	6353
200483	1/25/2021	1/25/2021	1/25/2021	2/17/2021	23	52.38	1205	6202
200483	1/25/2021	1/25/2021	1/25/2021	2/17/2021	23	53.44	1229	6206
200483	1/27/2021	1/27/2021	1/27/2021	2/17/2021	21	143.73	3018	6201
200483	1/27/2021	1/27/2021	1/27/2021	2/17/2021	21	630.50	13241	6206
200483	1/28/2021	1/28/2021	1/28/2021	2/17/2021	20	17.49	350	6201
200483	1/28/2021	1/28/2021	1/28/2021	2/17/2021	20	495.63	9913	7205
200483	1/29/2021	1/29/2021	1/29/2021	2/17/2021	19	979.37	18608	6203
200483	1/28/2021	1/28/2021	1/28/2021	2/17/2021	20	206.56	4131	7205
200526	12/20/2020	1/20/2021	1/4/2021	2/17/2021	44	31.37	1365	6422
103776	1/1/2021	1/31/2021	1/16/2021	2/19/2021	34	70.37	2393	6422
200548	2/8/2021	2/8/2021	2/8/2021	2/25/2021	17	811.01	13787	6362
200565	3/5/2021	3/5/2021	3/5/2021	2/25/2021	-8	1,548.13	-12385	6048
200586	11/30/2020	11/30/2020	11/30/2020	2/25/2021	87	26.19	2279	6208
200604	2/2/2021	2/2/2021	2/2/2021	2/25/2021	23	976.44	22458	1847
200604	2/4/2021	2/4/2021	2/4/2021	2/25/2021	21	718.02	15078	1847
200627	2/2/2021	2/2/2021	2/2/2021	2/25/2021	23	729.60	16781	1847.6208
200644	1/26/2021	1/28/2021	1/27/2021	2/25/2021	29	49.91	1447	6206
103785	2/11/2021	2/11/2021	2/11/2021	2/24/2021	13	266.30	3462	1847
200648	2/16/2021	2/16/2021	2/16/2021	3/4/2021	16	284.76	4556	6366
200668	2/5/2021	2/5/2021	2/5/2021	3/4/2021	27	691.68	18675	6204
200668	2/5/2021	2/5/2021	2/5/2021	3/4/2021	27	263.22	7107	1845
200668	2/5/2021	2/5/2021	2/5/2021	3/4/2021	27	205.85	5558	7205
200668	2/5/2021	2/5/2021	2/5/2021	3/4/2021	27	228.40	6167	7205
200668	2/8/2021	2/8/2021	2/8/2021	3/4/2021	24	17.65	424	6202
200668	2/8/2021	2/8/2021	2/8/2021	3/4/2021	24	45.82	1100	6202
200668	2/8/2021	2/8/2021	2/8/2021	3/4/2021	24	889.41	21346	6202

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200668	2/9/2021	2/9/2021	2/9/2021	3/4/2021	23	434.00	9982	6202
200668	2/11/2021	2/11/2021	2/11/2021	3/4/2021	21	72.39	1520	7205
200668	2/12/2021	2/12/2021	2/12/2021	3/4/2021	20	337.27	6745	6204
200686	2/10/2021	2/10/2021	2/10/2021	3/4/2021	22	133.77	2943	1847
200686	2/11/2021	2/11/2021	2/11/2021	3/4/2021	21	133.77	2809	1847
200686	2/12/2021	2/12/2021	2/12/2021	3/4/2021	20	230.60	4612	1847
200686	2/12/2021	2/12/2021	2/12/2021	3/4/2021	20	133.77	2675	6758
200686	2/12/2021	2/12/2021	2/12/2021	3/4/2021	20	229.28	4586	6366
200708	2/4/2021	2/4/2021	2/4/2021	3/4/2021	28	1,639.34	45902	6366
103804	2/22/2021	2/22/2021	2/22/2021	3/3/2021	9	1,320.00	11880	6755
200786	3/5/2021	3/5/2021	3/5/2021	3/11/2021	6	662.50	3975	636x
200800	2/12/2021	2/12/2021	2/12/2021	3/11/2021	27	136.50	3686	6206
200820	2/16/2021	2/16/2021	2/16/2021	3/11/2021	23	67.28	1547	6201
200820	2/16/2021	2/16/2021	2/16/2021	3/11/2021	23	4.41	101	6201
200820	2/17/2021	2/17/2021	2/17/2021	3/11/2021	22	12.60	277	6201
200820	2/17/2021	2/17/2021	2/17/2021	3/11/2021	22	26.43	581	6202
200820	2/18/2021	2/18/2021	2/18/2021	3/11/2021	21	6.84	144	6201
200841	2/3/2021	3/1/2021	2/16/2021	3/11/2021	23	1,107.10	25463	various
200858	2/25/2021	2/25/2021	2/25/2021	3/11/2021	14	85.00	1190	6367
200872	2/18/2021	2/18/2021	2/18/2021	3/11/2021	21	53.70	1128	6366
103821	1/18/2021	1/18/2021	1/18/2021	3/10/2021	51	576.34	29393	6755
200882	2/9/2021	2/9/2021	2/9/2021	3/18/2021	37	138.00	5106	6353
200903	3/17/2021	3/17/2021	3/17/2021	3/18/2021	1	600.82	601	1847
200922	2/26/2021	2/26/2021	2/26/2021	3/18/2021	20	71.04	1421	6206
200945	2/17/2021	2/17/2021	2/17/2021	3/18/2021	29	500.00	14500	6755
200962	2/23/2021	2/23/2021	2/23/2021	3/18/2021	23	92.17	2120	1847
200962	2/25/2021	2/25/2021	2/25/2021	3/18/2021	21	92.17	1936	1847
103839	2/28/2021	2/28/2021	2/28/2021	3/17/2021	17	68.57	1166	6422
200979	3/3/2021	3/3/2021	3/3/2021	3/25/2021	22	407.04	8955	1845
200997	3/3/2021	3/3/2021	3/3/2021	3/25/2021	22	210.00	4620	1845
201018	2/2/2021	2/2/2021	2/2/2021	3/25/2021	51	300.00	15300	6048
201034	3/15/2021	3/15/2021	3/15/2021	3/25/2021	10	98.65	987	6204
201034	3/16/2021	3/16/2021	3/16/2021	3/25/2021	9	1,012.96	9117	1845
201058	2/25/2021	2/25/2021	2/25/2021	3/25/2021	28	189.00	5292	7365
201058	2/5/2021	2/26/2021	2/15/2021	3/25/2021	38	1,045.00	39188	7115
201058	2/26/2021	2/26/2021	2/26/2021	3/25/2021	27	522.50	14108	7115
201058	3/2/2021	3/2/2021	3/2/2021	3/25/2021	23	522.50	12018	7115
201058	3/3/2021	3/3/2021	3/3/2021	3/25/2021	22	522.50	11495	7115
201058	3/2/2021	3/2/2021	3/2/2021	3/25/2021	23	1,870.00	43010	7115
201081	2/10/2021	2/17/2021	2/13/2021	3/25/2021	40	765.00	30218	6048
103851	3/17/2021	3/17/2021	3/17/2021	3/24/2021	7	4,675.90	32731	1847
201096	3/26/2021	3/26/2021	3/26/2021	4/1/2021	6	642.63	3856	636X
201113	3/8/2021	3/8/2021	3/8/2021	4/1/2021	24	805.50	19332	1845
201133	2/10/2021	2/10/2021	2/10/2021	4/1/2021	50	525.00	26250	6366
201154	3/8/2021	3/8/2021	3/8/2021	4/1/2021	24	109.15	2620	1847
103869	2/19/2021	2/19/2021	2/19/2021	3/31/2021	40	61.45	2458	1847
201173	3/24/2021	3/24/2021	3/24/2021	4/8/2021	15	20.15	302	6205
201189	4/7/2021	4/7/2021	4/7/2021	4/8/2021	1	35.00	35	6753
201210	3/15/2021	3/15/2021	3/15/2021	4/8/2021	24	11.88	285	6202
201230	4/1/2021	4/30/2021	4/15/2021	4/8/2021	-8	119.35	-895	7755
201250	3/16/2021	3/16/2021	3/16/2021	4/8/2021	23	37.92	872	6204
103882	4/5/2021	4/5/2021	4/5/2021	4/7/2021	2	99.00	198	6366
103882	4/6/2021	4/6/2021	4/6/2021	4/7/2021	1	99.00	99	6366
201272	4/9/2021	4/9/2021	4/9/2021	4/15/2021	6	642.63	3856	636X
201290	3/24/2021	3/24/2021	3/24/2021	4/15/2021	22	2,310.54	50832	6203
201290	3/25/2021	3/25/2021	3/25/2021	4/15/2021	21	302.52	6353	6203
201312	3/19/2021	3/31/2021	3/25/2021	4/15/2021	21	707.50	14858	6338
201312	3/4/2021	3/15/2021	3/9/2021	4/15/2021	37	730.00	26645	6338
201331	3/25/2021	3/25/2021	3/25/2021	4/15/2021	21	106.35	2233	6202
103892	3/1/2021	3/31/2021	3/16/2021	4/14/2021	29	73.53	2132	6422
201335	3/26/2021	3/26/2021	3/26/2021	4/22/2021	27	60.00	1620	6353
201355	3/28/2021	3/28/2021	3/28/2021	4/22/2021	25	750.00	18750	6368
201375	3/30/2021	3/30/2021	3/30/2021	4/22/2021	23	32.50	748	6202

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201395	4/9/2021	5/8/2021	4/23/2021	4/22/2021	-2	178.52	-268	6753.6213
201395	4/15/2021	4/15/2021	4/15/2021	4/22/2021	7	172.63	1208	6203
201414	3/31/2021	3/31/2021	3/31/2021	4/22/2021	22	461.10	10144	1845
103912	4/12/2021	4/12/2021	4/12/2021	4/21/2021	9	99.00	891	6367
201421	4/5/2021	4/5/2021	4/5/2021	4/29/2021	24	425.00	10200	7355
201446	4/8/2021	4/8/2021	4/8/2021	4/29/2021	21	174.00	3654	7355
201465	4/19/2021	4/19/2021	4/19/2021	4/29/2021	10	20.15	202	6204
201465	4/20/2021	4/20/2021	4/20/2021	4/29/2021	9	430.59	3875	6202
201465	4/20/2021	4/20/2021	4/20/2021	4/29/2021	9	117.82	1060	6204
201465	4/21/2021	4/21/2021	4/21/2021	4/29/2021	8	24.41	195	6204
201465	4/26/2021	4/26/2021	4/26/2021	4/29/2021	3	311.57	935	6204
201479	4/5/2021	4/18/2021	4/11/2021	4/29/2021	18	2,400.00	42000	6363
201498	4/24/2021	4/24/2021	4/24/2021	4/29/2021	5	51.62	258	7755
103925	3/31/2021	3/31/2021	3/31/2021	4/29/2021	29	78.40	2274	6206
201513	4/29/2021	4/29/2021	4/29/2021	5/6/2021	7	308.46	2159	6758
201513	5/3/2021	5/3/2021	5/3/2021	5/6/2021	3	109.18	328	6758
201513	4/22/2021	4/22/2021	4/22/2021	5/6/2021	14	621.16	8696	4260
201534	5/1/2021	5/31/2021	5/16/2021	5/6/2021	-10	2,800.00	-28000	7365
201551	3/9/2021	3/9/2021	3/9/2021	5/6/2021	58	880.00	51040	6758
201574	4/10/2021	4/11/2021	4/10/2021	5/6/2021	26	2,095.00	53423	7115
201574	4/13/2021	4/13/2021	4/13/2021	5/6/2021	23	1,045.00	24035	7115
201591	4/1/2021	4/30/2021	4/15/2021	5/6/2021	21	1,919.00	39340	7425
103945	4/21/2021	4/21/2021	4/21/2021	5/5/2021	14	113.63	1591	6422
201598	5/10/2021	5/10/2021	5/10/2021	5/13/2021	3	56.42	169	1845
201617	5/13/2021	5/13/2021	5/13/2021	5/13/2021	0	1,528.86	0	1847
201638	3/11/2021	3/11/2021	3/11/2021	5/13/2021	63	456.00	28728	6338
201656	4/16/2021	4/16/2021	4/16/2021	5/13/2021	27	522.50	14108	7115
201656	4/19/2021	4/19/2021	4/19/2021	5/13/2021	24	838.00	20112	7115
201656	4/20/2021	4/20/2021	4/20/2021	5/13/2021	23	522.50	12018	7115
201656	4/20/2021	4/20/2021	4/20/2021	5/13/2021	23	838.00	19274	7115
103963	5/11/2021	5/11/2021	5/11/2021	5/12/2021	1	41.90	42	6202
201677	4/26/2021	4/26/2021	4/26/2021	5/20/2021	24	87.61	2103	6366
201693	5/10/2021	5/10/2021	5/10/2021	5/20/2021	10	85.00	850	6758
201714	5/4/2021	5/4/2021	5/4/2021	5/20/2021	16	106.64	1706	6208
201734	5/10/2021	6/9/2021	5/25/2021	5/20/2021	-5	18.69	-93	6753
201734	5/7/2021	6/6/2021	5/22/2021	5/20/2021	-2	68.63	-137	7753
201734	5/7/2021	6/6/2021	5/22/2021	5/20/2021	-2	68.83	-138	7753
201734	5/7/2021	6/6/2021	5/22/2021	5/20/2021	-2	68.77	-138	7753
201734	5/10/2021	6/9/2021	5/25/2021	5/20/2021	-5	605.68	-3028	675X
103970	4/1/2021	4/30/2021	4/15/2021	5/19/2021	34	71.87	2408	6422
201742	5/17/2021	5/17/2021	5/17/2021	5/27/2021	10	25.86	259	6206
201760	5/4/2021	5/4/2021	5/4/2021	5/27/2021	23	930.00	21390	6751
201785	5/5/2021	5/5/2021	5/5/2021	5/27/2021	22	789.63	17372	6204
201785	5/7/2021	5/7/2021	5/7/2021	5/27/2021	20	36.27	725	6202
201785	5/17/2021	5/17/2021	5/17/2021	5/27/2021	10	55.65	557	1845
201801	5/3/2021	5/16/2021	5/9/2021	5/27/2021	18	2,532.60	44321	6363
201822	4/23/2021	4/30/2021	4/26/2021	5/27/2021	31	1,400.00	42700	6048
103986	5/21/2021	5/21/2021	5/21/2021	5/26/2021	5	2,672.21	13361	1847
201833	5/28/2021	5/28/2021	5/28/2021	6/3/2021	6	662.50	3975	636X
201853	5/14/2021	5/14/2021	5/14/2021	6/3/2021	20	1,180.02	23600	6755
201871	2/25/2021	2/25/2021	2/25/2021	6/3/2021	98	160.14	15694	6202
201894	5/10/2021	5/10/2021	5/10/2021	6/3/2021	24	141.58	3398	6204
104004	5/6/2021	5/6/2021	5/6/2021	6/2/2021	27	302.52	8168	1845
104004	5/7/2021	5/7/2021	5/7/2021	6/2/2021	26	78.40	2038	6206
201909	5/21/2021	5/21/2021	5/21/2021	6/10/2021	20	1,200.00	24000	6364
201925	5/14/2021	5/14/2021	5/14/2021	6/10/2021	27	86.06	2324	1845
201948	5/21/2021	5/21/2021	5/21/2021	6/10/2021	20	154.11	3082	1845
201970	5/17/2021	5/30/2021	5/23/2021	6/10/2021	18	2,532.60	44321	6363
201987	5/18/2021	5/18/2021	5/18/2021	6/10/2021	23	21.67	498	7755
104016	5/25/2021	5/25/2021	5/25/2021	6/9/2021	15	68.34	1025	1847
104016	5/25/2021	5/25/2021	5/25/2021	6/9/2021	15	66.31	995	1847
104016	5/21/2021	5/21/2021	5/21/2021	6/9/2021	19	511.93	9727	7505
104016	5/21/2021	5/21/2021	5/21/2021	6/9/2021	19	66.67	1267	1847

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104016	5/28/2021	5/28/2021	5/28/2021	6/9/2021	12	176.25	2115	1847
201998	6/3/2021	6/3/2021	6/3/2021	6/17/2021	14	15.22	213	1845
201998	6/3/2021	6/3/2021	6/3/2021	6/17/2021	14	31.48	441	1845
202015	5/24/2021	5/24/2021	5/24/2021	6/17/2021	24	52.92	1270	6206
202039	5/22/2021	5/22/2021	5/22/2021	6/17/2021	26	30.79	801	6422
202059	5/26/2021	5/26/2021	5/26/2021	6/17/2021	22	464.43	10217	6366
104032	6/3/2021	6/3/2021	6/3/2021	6/16/2021	13	78.40	1019	6206
104032	5/31/2021	5/31/2021	5/31/2021	6/16/2021	16	73.53	1176	6422
202077	5/13/2021	5/13/2021	5/13/2021	6/24/2021	42	107.00	4494	6353
202077	5/13/2021	5/13/2021	5/13/2021	6/24/2021	42	130.00	5460	6353
202077	5/12/2021	5/12/2021	5/12/2021	6/24/2021	43	274.00	11782	6353
202094	6/3/2021	6/3/2021	6/3/2021	6/24/2021	21	4,804.12	100887	6218
202114	5/22/2021	6/18/2021	6/4/2021	6/24/2021	20	95.40	1860	6361
202137	5/20/2021	5/20/2021	5/20/2021	6/24/2021	35	138.00	4830	6362
202157	6/22/2021	6/22/2021	6/22/2021	6/24/2021	2	68.90	138	1847
104050	6/8/2021	6/8/2021	6/8/2021	6/23/2021	15	78.40	1176	6206
104050	6/11/2021	6/11/2021	6/11/2021	6/23/2021	12	78.40	941	6206
202162	6/22/2021	6/22/2021	6/22/2021	7/1/2021	9	329.66	2967	6048
202162	6/23/2021	6/23/2021	6/23/2021	7/1/2021	8	329.66	2637	6048
202162	6/25/2021	6/25/2021	6/25/2021	7/1/2021	6	266.06	1596	6755
202176	6/7/2021	6/7/2021	6/7/2021	7/1/2021	24	174.00	4176	7355
202199	6/21/2021	6/21/2021	6/21/2021	7/1/2021	10	794.30	7943	675X
202222	6/25/2021	6/25/2021	6/25/2021	7/1/2021	6	50.00	300	6048
202239	6/14/2021	6/18/2021	6/16/2021	7/1/2021	15	2,060.64	30910	various
104066	6/22/2021	6/22/2021	6/22/2021	6/30/2021	8	99.00	792	6366
104066	6/23/2021	6/23/2021	6/23/2021	6/30/2021	7	99.00	693	6366
202256	6/30/2021	6/30/2021	6/30/2021	7/8/2021	8	325.00	2600	6368
202276	6/15/2021	6/15/2021	6/15/2021	7/8/2021	23	172.00	3956	7355
202295	6/28/2021	6/28/2021	6/28/2021	7/8/2021	10	288.50	2885	6204
202295	6/29/2021	6/29/2021	6/29/2021	7/8/2021	9	150.09	1351	6204
202295	6/30/2021	6/30/2021	6/30/2021	7/8/2021	8	590.93	4727	6204
202295	6/30/2021	6/30/2021	6/30/2021	7/8/2021	8	676.31	5410	6204
202316	6/21/2021	6/25/2021	6/23/2021	7/8/2021	15	2,789.92	41849	various
202316	6/25/2021	6/25/2021	6/25/2021	7/8/2021	13	65.72	854	7366
202335	7/1/2021	7/1/2021	7/1/2021	7/8/2021	7	450.00	3150	6758
104082	6/29/2021	6/29/2021	6/29/2021	7/7/2021	8	472.66	3781	1847
202338	6/15/2021	6/15/2021	6/15/2021	7/15/2021	30	60.00	1800	6364
202357	7/10/2021	7/10/2021	7/10/2021	7/15/2021	5	85.00	425	6758
202377	6/3/2021	6/29/2021	6/16/2021	7/15/2021	29	945.57	27422	various
202396	7/10/2021	7/10/2021	7/10/2021	7/15/2021	5	113.00	565	6757
104092	6/25/2021	6/25/2021	6/25/2021	7/14/2021	19	62.88	1195	1847
104092	7/1/2021	7/1/2021	7/1/2021	7/14/2021	13	226.93	2950	1847
104092	7/1/2021	7/1/2021	7/1/2021	7/14/2021	13	588.11	7645	1847
104092	7/9/2021	7/9/2021	7/9/2021	7/14/2021	5	66.31	332	1847
202406	7/16/2021	7/16/2021	7/16/2021	7/22/2021	6	218.63	1312	6368
202424	7/15/2021	7/15/2021	7/15/2021	7/22/2021	7	412.14	2885	6205
202444	6/30/2021	6/30/2021	6/30/2021	7/22/2021	22	435.64	9584	1847
202462	7/6/2021	7/7/2021	7/6/2021	7/22/2021	16	2,497.36	38709	various
104100	6/1/2021	6/30/2021	6/15/2021	7/21/2021	36	71.87	2551	6422
202480	7/23/2021	7/23/2021	7/23/2021	7/29/2021	6	238.50	1431	6368
202500	7/23/2021	7/23/2021	7/23/2021	7/29/2021	6	813.02	4878	1847
202519	6/19/2021	7/16/2021	7/2/2021	7/29/2021	27	95.40	2528	6361
202536	7/6/2021	7/6/2021	7/6/2021	7/29/2021	23	987.04	22702	1847
202552	7/8/2021	7/8/2021	7/8/2021	7/29/2021	21	25.85	543	7755
104108	5/26/2021	5/26/2021	5/26/2021	7/28/2021	63	557.49	35122	1847
104108	7/9/2021	7/9/2021	7/9/2021	7/28/2021	19	1,659.96	31539	1847
104108	7/13/2021	7/13/2021	7/13/2021	7/28/2021	15	750.17	11253	1847
104108	7/21/2021	7/21/2021	7/21/2021	7/28/2021	7	67.37	472	1847
104108	7/22/2021	7/22/2021	7/22/2021	7/28/2021	6	62.31	374	1847
104108	7/24/2021	7/24/2021	7/24/2021	7/28/2021	4	72.28	289	1847
202564	7/1/2021	7/1/2021	7/1/2021	8/5/2021	35	240.00	8400	6364
202586	8/2/2021	8/2/2021	8/2/2021	8/5/2021	3	2,353.50	7061	6048
202604	7/1/2021	7/31/2021	7/16/2021	8/5/2021	20	977.98	19560	6048

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202623	7/13/2021	7/13/2021	7/13/2021	8/5/2021	23	522.50	12018	7115
202623	7/12/2021	7/12/2021	7/12/2021	8/5/2021	24	1,676.00	40224	7115
202641	7/30/2021	7/30/2021	7/30/2021	8/5/2021	6	26.04	156	1847
104127	7/23/2021	7/23/2021	7/23/2021	8/4/2021	12	1,698.44	20381	1847
202649	6/1/2021	6/30/2021	6/15/2021	8/12/2021	58	264.00	15180	6368
202666	8/13/2021	8/13/2021	8/13/2021	8/12/2021	-1	434.60	-435	6048
202684	7/8/2021	7/30/2021	7/19/2021	8/12/2021	24	377.16	9052	various
202705	8/3/2021	8/3/2021	8/3/2021	8/12/2021	9	85.00	765	6366
104137	7/7/2021	7/7/2021	7/7/2021	8/11/2021	35	18.08	633	1847
104137	8/4/2021	8/4/2021	8/4/2021	8/11/2021	7	321.51	2251	1847
104137	7/22/2021	7/22/2021	7/22/2021	8/11/2021	20	67.37	1347	1847
104137	7/26/2021	7/26/2021	7/26/2021	8/11/2021	16	59.21	947	1847
104137	7/26/2021	7/26/2021	7/26/2021	8/11/2021	16	198.75	3180	1847
104137	7/27/2021	7/27/2021	7/27/2021	8/11/2021	15	2,557.30	38360	1847
104137	8/2/2021	8/2/2021	8/2/2021	8/11/2021	9	102.72	924	1847
104137	8/4/2021	8/4/2021	8/4/2021	8/11/2021	7	131.92	923	1847
202726	8/19/2021	8/19/2021	8/19/2021	8/19/2021	0	329.66	0	6758
202744	8/1/2021	8/31/2021	8/16/2021	8/19/2021	3	86.00	258	6758
202764	6/9/2021	6/9/2021	6/9/2021	8/19/2021	71	689.94	48986	6755
202784	7/23/2021	7/23/2021	7/23/2021	8/19/2021	27	532.00	14364	6206
202805	7/12/2021	7/26/2021	7/19/2021	8/19/2021	31	127.20	3943	6366
104152	6/7/2021	6/7/2021	6/7/2021	8/18/2021	72	520.00	37440	6755
104152	7/13/2021	7/13/2021	7/13/2021	8/18/2021	36	120.00	4320	6755
104152	6/24/2021	6/24/2021	6/24/2021	8/18/2021	55	246.00	13530	6755
202806	8/3/2021	8/3/2021	8/3/2021	8/26/2021	23	62.00	1426	6204
202819	8/11/2021	8/11/2021	8/11/2021	8/26/2021	15	63.54	953	6048
202819	8/18/2021	8/18/2021	8/18/2021	8/26/2021	8	63.54	508	6048
202847	8/1/2021	8/1/2021	8/1/2021	8/26/2021	25	150.00	3750	6206
202866	8/1/2021	8/31/2021	8/16/2021	8/26/2021	10	1,023.68	10237	6048
202886	7/28/2021	7/28/2021	7/28/2021	8/26/2021	29	1,450.00	42050	6368
202903	8/17/2021	8/17/2021	8/17/2021	8/26/2021	9	108.00	972	6366
104171	8/16/2021	8/16/2021	8/16/2021	8/25/2021	9	101.00	909	6367
202909	7/6/2021	7/22/2021	7/14/2021	9/2/2021	50	318.00	15900	6364
202932	8/25/2021	8/25/2021	8/25/2021	9/2/2021	8	100.00	800	6366
202948	8/12/2021	8/12/2021	8/12/2021	9/2/2021	21	126.86	2664	6751
202970	7/23/2021	7/23/2021	7/23/2021	9/2/2021	41	419.00	17179	7115
202970	8/9/2021	8/9/2021	8/9/2021	9/2/2021	24	838.00	20112	7115
202970	8/10/2021	8/10/2021	8/10/2021	9/2/2021	23	522.50	12018	7115
202970	8/6/2021	8/6/2021	8/6/2021	9/2/2021	27	838.00	22626	7115
202970	8/11/2021	8/11/2021	8/11/2021	9/2/2021	22	838.00	18436	7115
104189	8/10/2021	8/10/2021	8/10/2021	9/1/2021	22	43.18	950	6206
202988	8/18/2021	8/18/2021	8/18/2021	9/9/2021	22	5.29	116	1847
203009	8/28/2021	8/28/2021	8/28/2021	9/9/2021	12	278.64	3344	6758
203028	8/31/2021	8/31/2021	8/31/2021	9/9/2021	9	2,151.54	19364	6208
104203	8/10/2021	8/10/2021	8/10/2021	9/8/2021	29	534.00	15486	6755
203048	8/8/2021	8/11/2021	8/9/2021	9/16/2021	38	1,280.00	48000	6353
203068	8/24/2021	8/24/2021	8/24/2021	9/16/2021	23	230.16	5294	1845
203068	8/24/2021	8/24/2021	8/24/2021	9/16/2021	23	184.76	4249	1845
203088	9/9/2021	9/9/2021	9/9/2021	9/16/2021	7	390.15	2731	1845
203088	9/13/2021	9/13/2021	9/13/2021	9/16/2021	3	54.42	163	1845
203088	9/14/2021	9/14/2021	9/14/2021	9/16/2021	2	124.88	250	1845
203108	8/25/2021	8/25/2021	8/25/2021	9/16/2021	22	230.00	5060	1845
104214	9/8/2021	9/8/2021	9/8/2021	9/15/2021	7	64.63	452	1847
203123	8/7/2021	8/24/2021	8/15/2021	9/23/2021	39	318.00	12243	6364
203141	9/1/2021	9/30/2021	9/15/2021	9/23/2021	8	86.00	645	6758
203163	9/16/2021	9/16/2021	9/16/2021	9/23/2021	7	399.21	2794	6202
203163	9/20/2021	9/20/2021	9/20/2021	9/23/2021	3	17.62	53	1845
203182	9/9/2021	10/8/2021	9/23/2021	9/23/2021	-1	203.75	-102	6213.6753
203201	8/1/2021	8/31/2021	8/16/2021	9/23/2021	38	21,270.89	808294	6366
203201	8/1/2021	8/31/2021	8/16/2021	9/23/2021	38	371.90	14132	7362
104225	8/31/2021	8/31/2021	8/31/2021	9/22/2021	22	43.18	950	6206
104225	8/31/2021	8/31/2021	8/31/2021	9/22/2021	22	72.42	1593	6422
203214	9/2/2021	9/4/2021	9/3/2021	9/30/2021	27	860.00	23220	7366

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203214	9/4/2021	9/4/2021	9/4/2021	9/30/2021	26	460.00	11960	6364
203231	9/27/2021	9/27/2021	9/27/2021	9/30/2021	3	413.57	1241	6205
203249	9/8/2021	9/8/2021	9/8/2021	9/30/2021	22	1,259.99	27720	6202
203282	9/6/2021	9/19/2021	9/12/2021	9/30/2021	18	2,751.85	48157	6363
203294	9/1/2021	9/1/2021	9/1/2021	9/30/2021	29	450.00	13050	7185
104241	9/23/2021	9/23/2021	9/23/2021	9/29/2021	6	321.00	1926	6755
203306	9/23/2021	9/23/2021	9/23/2021	10/7/2021	14	21.31	298	6206
203327	9/13/2021	9/13/2021	9/13/2021	10/7/2021	24	376.00	9024	6364
203346	9/14/2021	9/14/2021	9/14/2021	10/7/2021	23	2,009.83	46226	6353
203369	9/29/2021	9/29/2021	9/29/2021	10/7/2021	8	400.00	3200	636X
104255	9/29/2021	9/29/2021	9/29/2021	10/6/2021	7	118.75	831	6366
203378	8/11/2021	8/11/2021	8/11/2021	10/14/2021	64	108.00	6912	6353
203399	9/20/2021	9/20/2021	9/20/2021	10/14/2021	24	34.68	832	7205
203419	9/23/2021	9/23/2021	9/23/2021	10/14/2021	21	76.84	1614	1845
203437	9/28/2021	9/28/2021	9/28/2021	10/14/2021	16	647.79	10365	7366
104272	10/1/2021	10/1/2021	10/1/2021	10/13/2021	12	8,480.63	101768	6503
203441	9/30/2021	9/30/2021	9/30/2021	10/21/2021	21	915.00	19215	6758
203462	9/27/2021	9/27/2021	9/27/2021	10/21/2021	24	221.04	5305	1845
203480	9/7/2021	9/7/2021	9/7/2021	10/21/2021	44	300.00	13200	6048
203501	9/30/2021	10/1/2021	9/30/2021	10/21/2021	21	717.56	14710	1847
104283	9/30/2021	9/30/2021	9/30/2021	10/20/2021	20	43.18	864	6206
104283	9/30/2021	9/30/2021	9/30/2021	10/20/2021	20	42.14	843	6422
203523	10/4/2021	10/4/2021	10/4/2021	10/28/2021	24	43.31	1039	7505
203539	10/26/2021	10/26/2021	10/26/2021	10/28/2021	2	777.49	1555	7203
203568	10/1/2021	10/31/2021	10/16/2021	10/28/2021	12	987.12	11845	6048
203579	10/20/2021	10/20/2021	10/20/2021	10/28/2021	8	489.99	3920	6208
203599	10/11/2021	10/15/2021	10/13/2021	10/28/2021	15	2,874.72	43121	various
203599	10/18/2021	10/22/2021	10/20/2021	10/28/2021	8	3,416.38	27331	various
104301	10/21/2021	10/21/2021	10/21/2021	10/27/2021	6	3,796.47	22779	1847
203621	10/14/2021	10/14/2021	10/14/2021	11/4/2021	21	906.12	19029	6755
203638	10/19/2021	10/25/2021	10/22/2021	11/4/2021	13	3,160.00	41080	6048
203659	10/15/2021	10/15/2021	10/15/2021	11/4/2021	20	1,158.18	23164	6203
203679	11/1/2021	11/1/2021	11/1/2021	11/4/2021	3	130.89	393	7755
203697	10/25/2021	10/28/2021	10/26/2021	11/4/2021	9	2,330.94	19813	various
104319	10/18/2021	10/18/2021	10/18/2021	11/3/2021	16	80.59	1289	6206
203713	9/20/2021	9/20/2021	9/20/2021	11/11/2021	52	2,100.00	109200	6362
203730	11/10/2021	11/10/2021	11/10/2021	11/11/2021	1	1,438.96	1439	1847
203751	10/19/2021	10/19/2021	10/19/2021	11/11/2021	23	305.76	7032	6353
203769	10/4/2021	10/4/2021	10/4/2021	11/11/2021	38	33.58	1276	6206
203769	10/19/2021	10/19/2021	10/19/2021	11/11/2021	23	26.56	611	1845
104336	10/21/2021	10/21/2021	10/21/2021	11/10/2021	20	15.35	307	1847
104336	11/2/2021	11/2/2021	11/2/2021	11/10/2021	8	759.11	6073	1847
203783	10/25/2021	10/25/2021	10/25/2021	11/18/2021	24	22.99	552	6753
203783	11/1/2021	11/1/2021	11/1/2021	11/18/2021	17	22.99	391	7755
203801	9/7/2021	9/7/2021	9/7/2021	11/18/2021	72	1,500.00	108000	6751
203820	10/20/2021	10/20/2021	10/20/2021	11/18/2021	29	331.00	9599	6598
203839	10/9/2021	11/5/2021	10/22/2021	11/18/2021	27	95.40	2528	6361
203862	11/9/2021	12/8/2021	11/23/2021	11/18/2021	-6	203.75	-1121	6213.6753
203880	11/4/2021	11/4/2021	11/4/2021	11/18/2021	14	301.45	4220	6201
104349	11/9/2021	11/9/2021	11/9/2021	11/17/2021	8	509.00	4072	6755
203898	10/14/2021	10/14/2021	10/14/2021	12/2/2021	49	906.12	44400	6755
203916	10/28/2021	10/28/2021	10/28/2021	12/2/2021	35	92.28	3230	6368
203935	11/9/2021	11/9/2021	11/9/2021	12/2/2021	23	280.00	6440	6362
203957	11/12/2021	11/12/2021	11/12/2021	12/2/2021	20	109.15	2183	1847
203975	10/21/2021	10/21/2021	10/21/2021	12/2/2021	42	1,060.00	44520	7362
203975	10/25/2021	10/25/2021	10/25/2021	12/2/2021	38	1,060.00	40280	7362
104369	11/9/2021	11/9/2021	11/9/2021	12/1/2021	22	105.92	2330	1847
104369	11/9/2021	11/9/2021	11/9/2021	12/1/2021	22	143.10	3148	1847
104369	11/9/2021	11/9/2021	11/9/2021	12/1/2021	22	513.57	11299	1847
104369	11/10/2021	11/10/2021	11/10/2021	12/1/2021	21	155.95	3275	1847
104369	11/15/2021	11/15/2021	11/15/2021	12/1/2021	16	83.70	1339	1847
104369	11/24/2021	11/24/2021	11/24/2021	12/1/2021	7	953.74	6676	1847
104369	11/26/2021	11/26/2021	11/26/2021	12/1/2021	5	64.56	323	7505

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DAYS LAG IN PAYMENT OF OTHER GOODS AND SERVICES
TWELVE MONTHS ENDED DECEMBER 31, 2021

Check Number (1)	Billing Period From (2)	To (3)	Mid-Point Service Period (4)=(2)+(3) /2	Payment Date (5)	Lag Days (6)=(5)-(4)	Invoice Amount (7)	Dollar Days (8)=(6)*(7)	Account (9)
203988	11/2/2021	12/3/2021	11/17/2021	12/9/2021	22	1,060.43	22799	6755
203988	10/5/2021	11/23/2021	10/29/2021	12/9/2021	41	165.37	6697	4260
203988	11/3/2021	12/6/2021	11/19/2021	12/9/2021	20	1,158.01	22581	6758
203988	11/3/2021	12/6/2021	11/19/2021	12/9/2021	20	1,368.27	26681	6758
204001	11/16/2021	11/16/2021	11/16/2021	12/9/2021	23	3,882.92	89307	6203
204001	11/18/2021	11/18/2021	11/18/2021	12/9/2021	21	198.60	4171	7205
204022	12/1/2021	12/1/2021	12/1/2021	12/9/2021	8	13.89	111	6758
204039	11/12/2021	11/18/2021	11/15/2021	12/9/2021	24	70.00	1680	1847
104385	12/3/2021	12/3/2021	12/3/2021	12/8/2021	5	36.00	180	6755
204046	11/8/2021	11/11/2021	11/9/2021	12/16/2021	37	1,280.00	46720	6353
204064	12/6/2021	12/6/2021	12/6/2021	12/16/2021	10	125,177.88	1251779	7755
204088	4/3/2021	4/3/2021	4/3/2021	12/16/2021	257	803.37	206466	6208
204107	11/29/2021	11/29/2021	11/29/2021	12/16/2021	17	1,471.09	25009	7204
204107	11/29/2021	11/29/2021	11/29/2021	12/16/2021	17	2,316.00	39372	7364
204107	11/28/2021	11/28/2021	11/28/2021	12/16/2021	18	1,538.78	27698	7364
204107	11/26/2021	11/26/2021	11/26/2021	12/16/2021	20	920.00	18400	7364
204125	9/22/2021	9/22/2021	9/22/2021	12/16/2021	85	2,450.00	208250	6362
104401	11/30/2021	11/30/2021	11/30/2021	12/15/2021	15	42.14	632	6422
204143	11/15/2021	11/15/2021	11/15/2021	12/29/2021	44	71.19	3132	7505
204162	12/17/2021	12/17/2021	12/17/2021	12/29/2021	12	232.76	2793	6205
204162	12/17/2021	12/17/2021	12/17/2021	12/29/2021	12	408.10	4897	6205
204162	12/20/2021	12/20/2021	12/20/2021	12/29/2021	9	469.07	4222	6205
204162	12/17/2021	12/17/2021	12/17/2021	12/29/2021	12	607.90	7295	6205
204162	12/17/2021	12/17/2021	12/17/2021	12/29/2021	12	290.37	3484	6205
204183	12/7/2021	12/7/2021	12/7/2021	12/29/2021	22	300.00	6600	6048
204200	12/16/2021	12/16/2021	12/16/2021	12/29/2021	13	159.00	2067	6362
204220	12/28/2021	12/28/2021	12/28/2021	12/29/2021	1	130.00	130	7755
204240	11/2/2021	11/2/2021	11/2/2021	12/29/2021	57	510.00	29070	6362
204260	11/18/2021	12/17/2021	12/2/2021	12/29/2021	27	349.00	9249	6048
104421	12/17/2021	12/17/2021	12/17/2021	12/29/2021	12	101.00	1212	6366
					18.1	379623.77	6880042.67	

THE YORK WATER COMPANY
 CASH WORKING CAPITAL STUDY
 DAYS LAG IN PAYMENT OF PAYROLL TAXES
 TWELVE MONTHS ENDED DECEMBER 31, 2021

Exhibit No. FV-8-1 (d)
 Page 1 of 2
 Witness: D E Coppersmith

Voucher Number (1)	Service Period From (2)	To (3)	Mid-Point Service Period (4)=(2)+(3)	Payment Date (5)	Lag Days (6)=(5)-(4)	Invoice Amount (7)	Dollar Days (8)=(6)*(7)
FICA							
PR 52	21-Dec-20	27-Dec-20	24-Dec-20	06-Jan-21	13.0	30599.03	397787
PR 1	28-Dec-20	3-Jan-21	31-Dec-20	13-Jan-21	13.0	39822.17	517688
PR 2	4-Jan-21	10-Jan-21	07-Jan-21	20-Jan-21	13.0	37381.56	485960
PR 3	11-Jan-21	17-Jan-21	14-Jan-21	27-Jan-21	13.0	37899.51	492694
PR 4	18-Jan-21	24-Jan-21	21-Jan-21	03-Feb-21	13.0	38877.44	505407
PR 5	25-Jan-21	31-Jan-21	28-Jan-21	10-Feb-21	13.0	41434.33	538646
PR 6	1-Feb-21	7-Feb-21	04-Feb-21	17-Feb-21	13.0	38044.62	494580
PR 7	8-Feb-21	14-Feb-21	11-Feb-21	24-Feb-21	13.0	37033.05	481430
PR 8	15-Feb-21	21-Feb-21	18-Feb-21	03-Mar-21	13.0	41297.86	536872
PR 9	22-Feb-21	28-Feb-21	25-Feb-21	10-Mar-21	13.0	40342.39	524451
PR 10	1-Mar-21	7-Mar-21	04-Mar-21	17-Mar-21	13.0	37676.03	489788
PR 10A	11-Mar-21	11-Mar-21	11-Mar-21	17-Mar-21	6.0	60984.78	365909
PR 11	8-Mar-21	14-Mar-21	11-Mar-21	24-Mar-21	13.0	37645.38	489390
PR 12	15-Mar-21	21-Mar-21	18-Mar-21	31-Mar-21	13.0	27224.12	353914
PR 13	22-Mar-21	28-Mar-21	25-Mar-21	07-Apr-21	13.0	35990.50	467877
PR 14	29-Mar-21	4-Apr-21	01-Apr-21	14-Apr-21	13.0	40248.48	523230
PR 15	5-Apr-21	11-Apr-21	08-Apr-21	21-Apr-21	13.0	37139.93	482819
PR 16	12-Apr-21	18-Apr-21	15-Apr-21	28-Apr-21	13.0	37064.63	481840
PR 17	19-Apr-21	25-Apr-21	22-Apr-21	05-May-21	13.0	36444.54	473779
PR 18	26-Apr-21	2-May-21	29-Apr-21	12-May-21	13.0	40500.98	526513
PR 19	3-May-21	9-May-21	06-May-21	19-May-21	13.0	39535.72	513964
PR 20	10-May-21	16-May-21	13-May-21	26-May-21	13.0	38721.18	503375
PR 21	17-May-21	23-May-21	20-May-21	02-Jun-21	13.0	40933.45	532135
PR 21A	27-May-21	27-May-21	27-May-21	02-Jun-21	6.0	11886.88	71321
PR 22	24-May-21	30-May-21	27-May-21	09-Jun-21	13.0	42452.62	551884
PR 22A	3-Jun-21	3-Jun-21	03-Jun-21	09-Jun-21	6.0	88.16	529
PR 23	31-May-21	6-Jun-21	03-Jun-21	16-Jun-21	13.0	41131.53	534710
PR 24	7-Jun-21	13-Jun-21	10-Jun-21	23-Jun-21	13.0	30487.06	396332
PR 25	14-Jun-21	20-Jun-21	17-Jun-21	30-Jun-21	13.0	40940.61	532228
PR 26	21-Jun-21	27-Jun-21	24-Jun-21	07-Jul-21	13.0	39067.82	507882
PR 27	28-Jun-21	4-Jul-21	01-Jul-21	14-Jul-21	13.0	39721.88	516384
PR 28	5-Jul-21	11-Jul-21	08-Jul-21	21-Jul-21	13.0	38178.51	496321
PR 29	12-Jul-21	18-Jul-21	15-Jul-21	28-Jul-21	13.0	37958.23	493457
PR 30	19-Jul-21	25-Jul-21	22-Jul-21	04-Aug-21	13.0	37092.67	482205
PR 31	26-Jul-21	1-Aug-21	29-Jul-21	11-Aug-21	13.0	39457.06	512942
PR 32	2-Aug-21	8-Aug-21	05-Aug-21	18-Aug-21	13.0	37536.38	487973
PR 33	9-Aug-21	15-Aug-21	12-Aug-21	25-Aug-21	13.0	37091.70	482192
PR 34	16-Aug-21	22-Aug-21	19-Aug-21	01-Sep-21	13.0	40449.99	525850
PR 35	23-Aug-21	29-Aug-21	26-Aug-21	08-Sep-21	13.0	41189.60	535465
PR 36	30-Aug-21	5-Sep-21	02-Sep-21	15-Sep-21	13.0	37091.04	482184
PR 37	6-Sep-21	12-Sep-21	09-Sep-21	22-Sep-21	13.0	37939.04	493208
PR 38	13-Sep-21	19-Sep-21	16-Sep-21	29-Sep-21	13.0	36953.93	480401
PR 39	20-Sep-21	26-Sep-21	23-Sep-21	06-Oct-21	13.0	38680.51	502847

THE YORK WATER COMPANY
 CASH WORKING CAPITAL STUDY
 DAYS LAG IN PAYMENT OF PAYROLL TAXES
 TWELVE MONTHS ENDED DECEMBER 31, 2021

Exhibit No. FV-8-1 (d)
 Page 2 of 2
 Witness: D E Coppersmith

Voucher Number (1)	Service Period From (2)	To (3)	Mid-Point Service Period (4)=(2)+(3)	Payment Date (5)	Lag Days (6)=(5)-(4)	Invoice Amount (7)	Dollar Days (8)=(6)*(7)
PR 39A	30-Sep-21	30-Sep-21	30-Sep-21	06-Oct-21	6.0	7344.13	44065
PR 40	27-Sep-21	3-Oct-21	30-Sep-21	13-Oct-21	13.0	43881.03	570453
PR 41	4-Oct-21	10-Oct-21	07-Oct-21	20-Oct-21	13.0	38904.53	505759
PR 42	11-Oct-21	17-Oct-21	14-Oct-21	27-Oct-21	13.0	37491.31	487387
PR 43	18-Oct-21	24-Oct-21	21-Oct-21	03-Nov-21	13.0	36442.15	473748
PR 44	25-Oct-21	31-Oct-21	28-Oct-21	10-Nov-21	13.0	38513.75	500679
PR 45	1-Nov-21	7-Nov-21	04-Nov-21	17-Nov-21	13.0	37044.91	481584
PR 46	8-Nov-21	14-Nov-21	11-Nov-21	24-Nov-21	13.0	36057.06	468742
PR 47	15-Nov-21	21-Nov-21	18-Nov-21	01-Dec-21	13.0	40842.19	530948
PR 48	22-Nov-21	28-Nov-21	25-Nov-21	08-Dec-21	13.0	41025.58	533333
PR 49	29-Nov-21	5-Dec-21	02-Dec-21	15-Dec-21	13.0	36237.93	471093
PR 49A	9-Dec-21	9-Dec-21	09-Dec-21	15-Dec-21	6.0	11475.54	68853
PR 50	6-Dec-21	12-Dec-21	09-Dec-21	22-Dec-21	13.0	36494.37	474427
PR 51	13-Dec-21	19-Dec-21	16-Dec-21	29-Dec-21	13.0	36785.63	478213
FUTA							
FUTA4Q	1-Oct-20	31-Dec-20	15-Nov-20	29-Jan-21	74.5	244.57	18220
FUTA1Q	1-Jan-21	31-Mar-21	14-Feb-21	30-Apr-21	74.5	4690.54	349445
FUTA2Q	1-Apr-21	30-Jun-21	16-May-21	30-Jul-21	75.0	280.10	21008
FUTA3Q	1-Jul-21	30-Sep-21	15-Aug-21	29-Oct-21	74.5	219.66	16365
SUTA							
SUTA4Q	1-Oct-20	31-Dec-20	15-Nov-20	01-Feb-21	77.5	2562.41	198587
SUTA1Q	1-Jan-21	31-Mar-21	14-Feb-21	30-Apr-21	74.5	22440.13	1671790
SUTA2Q	1-Apr-21	30-Jun-21	16-May-21	02-Aug-21	78.0	2536.28	197830
SUTA3Q	1-Jul-21	30-Sep-21	15-Aug-21	01-Nov-21	77.5	2145.91	166308
					13.7	2111896.61	28995197

THE YORK WATER COMPANY
CASH WORKING CAPITAL STUDY
DAYS LAG IN PAYMENT OF ,
PUBLIC UTILITY REALTY
AND LOCAL PROPERTY TAXES
TWELVE MONTHS ENDED DECEMBER 31, 2021

Check Number (1)	Service Period From (2)	To (3)	Mid-Point Service Period (4)=(2)+(3) /2	Payment Date (5)	Lag Days (6)=(5)-(4)	Invoice Amount (7)	Dollar Days (8)=(6)*(7)
PURTA	01-Jan-21	31-Dec-21	02-Jul-21	30-Apr-21	-63.0	255581.00	-16101603
COUNTY	01-Jan-21	31-Dec-21	02-Jul-21	08-Apr-21	-85.0	35209.49	-2992807
SCHOOL	01-Jul-21	30-Jun-22	30-Dec-21	19-Aug-21	-133.0	46210.12	-6145946
SCHOOL	01-Jul-21	30-Jun-22	30-Dec-21	02-Sep-21	-119.0	48687.88	-5793858
					-80.5	385688.49	-31034213

THE YORK WATER COMPANY
CASH WORKING CAPITAL STUDY
DAYS LAG IN PAYMENT OF STATE AND FEDERAL INCOME TAXES
TWELVE MONTHS ENDED DECEMBER 31, 2021

Check Number (1)	Service Period		Mid-Point	Payment Date (5)	Lag Days (6)=(5)-(4)	Invoice Amount (7)	Dollar Days (8)=(6)*(7)
	From (2)	To (3)	Service Period (4)=(2)+(3) /2				
FED1Q	01-Jan-21	31-Mar-21	14-Feb-21	15-Apr-21	59.5	0.00	0
FED2Q	01-Apr-21	30-Jun-21	16-May-21	15-Jun-21	30.0	217067.00	6512010
FED3Q	01-Jul-21	30-Sep-21	15-Aug-21	15-Sep-21	30.5	0.00	0
FED4Q	01-Oct-21	31-Dec-21	15-Nov-21	15-Dec-21	29.5	493773.82	14566328
ST1Q	01-Jan-21	31-Mar-21	14-Feb-21	15-Mar-21	28.5	0.00	0
ST2Q	01-Apr-21	30-Jun-21	16-May-21	15-Jun-21	30.0	0.00	0
ST3Q	01-Jul-21	30-Sep-21	15-Aug-21	15-Sep-21	30.5	0.00	0
ST4Q	01-Oct-21	31-Dec-21	15-Nov-21	15-Dec-21	29.5	14194.00	418723
					29.6	725034.82	21497061

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 CASH WORKING CAPITAL REQUIREMENT
 CALCULATION OF LAG DAYS IN RECEIPT OF REVENUES

Lag Component (1)	Average Metered Repumped Billing Cycle (Days) (2)	Average Metered Gravity Billing Cycle (Days) (3)
Midpoint of Monthly Billing Cycle Period (365 / 12 / 2)	15.2	15.2
Reading Meters, Entering Data, Validating and Processing Data Including Application of Cash Payments(Exhibit No. HV-8-1(g)1)	5.4	4.2
Average Collection Period (Exhibit No. HV-8-1(g)2)	33.1	33.1
Total Lag Days in Receipt of Revenues	53.7	52.5

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 CASH WORKING CAPITAL REQUIREMENT

CALCULATION OF DAYS LAG TO READ METERS, ENTER DATA, VALIDATE AND
 PROCESS DATA AND ENTER INTO ACCOUNTS RECEIVABLE DURING 2021 FOR
 RESIDENTIAL, COMMERCIAL AND INDUSTRIAL REPUMPED CUSTOMERS (CYCLES 5 AND 8)

Month and Cycle (1)	Mid-Point Meter Reading Date (2)	Billing Date (Entered Into Accounts Receivable) (3)	Days Lag (4)=(3)-(2)
01-05	22-Jan-21	28-Jan-21	6.0
02-05	22-Feb-21	26-Feb-21	4.0
03-05	23-Mar-21	29-Mar-21	6.0
04-05	23-Apr-21	29-Apr-21	6.0
05-05	24-May-21	28-May-21	4.0
06-05	22-Jun-21	28-Jun-21	6.0
07-05	23-Jul-21	29-Jul-21	6.0
08-05	24-Aug-21	30-Aug-21	6.0
09-05	21-Sep-21	27-Sep-21	6.0
10-05	25-Oct-21	29-Oct-21	4.0
11-05	19-Nov-21	29-Nov-21	10.0
12-05	27-Dec-21	30-Dec-21	3.0
			67.0
01-08	29-Jan-21	04-Feb-21	6.0
02-08	01-Mar-21	05-Mar-21	4.0
03-08	29-Mar-21	05-Apr-21	7.0
04-08	02-May-21	07-May-21	5.0
05-08	01-Jun-21	04-Jun-21	3.0
06-08	29-Jun-21	06-Jul-21	7.0
07-08	02-Aug-21	06-Aug-21	4.0
08-08	30-Aug-21	03-Sep-21	4.0
09-08	28-Sep-21	04-Oct-21	6.0
10-08	01-Nov-21	05-Nov-21	4.0
11-08	30-Nov-21	06-Dec-21	6.0
12-08	30-Dec-21	06-Jan-22	7.0
			63.0
	Average Days Lag for Repumped Customers (Cycles 5 and 8)		5.4

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
ANALYSIS OF BILLING LAG

	Customer Classification	
	Residential Commercial Industrial Repumped	Residential Commercial Industrial Gravity
Billing Lag - 1991	15.6	12.2
Billing Lag - 1995	13.6	11.8
Billing Lag - 1998	14.4	13.1
Billing Lag - 2000	11.5	12.1
Billing Lag - 2002	11.0	11.4
Billing Lag - 2003	10.9	11.0
Billing Lag - 2005	8.8	9.1
Billing Lag - 2007	10.1	9.0
Billing Lag - 2009	9.7	7.1
Billing Lag - 2012	6.6	6.8
Billing Lag - 2017	5.7	5.4
Billing Lag - 2021	5.4	4.2
Total Reduction in Billing Lag Days	10.2	8.0
Per Cent	65.4%	65.6%

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 CASH WORKING CAPITAL REQUIREMENT
 AVERAGE REVENUE COLLECTION DAYS

Month (1)	Customers' Accounts Receivable (2)
January, 2021	4,832,563
February	5,301,831
March	4,184,264
April	4,463,434
May	5,029,199
June	4,543,627
July	4,673,221
August	4,966,763
September	4,477,820
October	4,593,833
November	4,801,806
December	4,785,667
	56,654,028
Average Customers Accounts Receivable Monthly Balance	4,721,169
Total Test Year Sales of Water and Penalties (Excluding Unbilled)	52,028,072
Turnover Ratio (Total Test Year Sales/Average Customers Accounts Receivable Monthly Balance)	11.0
Weighted Average Revenue Collection Lag Days (365 / 11.0)	33.1

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
THIRTEEN MONTH AVERAGE OF BUILDERS DEPOSITS AND WATER REVENUES
PAID IN ADVANCE

Month (1)	Builders Deposits and Water Revenues Paid In Advance (2)
2020 December	223,486
2021 January	259,519
February	231,875
March	274,738
April	262,083
May	257,897
June	266,766
July	258,491
August	267,592
September	264,724
October	272,030
November	304,978
December	285,452
	3,429,631
Thirteen Month Average	263,818

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CASH WORKING CAPITAL REQUIREMENT
INTEREST ADJUSTMENT FOR TWELVE MONTHS ENDING DECEMBER 31, 2022

	Interest Payments (1)	Number Of Lag Days (2)	Weighted Interest Payments (3)=(1)*(2)	Weighted Average Lag Days (4)=(3)/(1)
Semi-Annual Interest Payments	4,297,764	91	391,096,506	
Monthly Interest Payments (In Arrears)	657,980	15	9,869,703	
	4,955,744		400,966,209	80.9
Less: Revenue Weighted Average Lag Days (Refer to Exhibit No. FV-8-1)				53.4
Net Interest Lag Days				27.6
Daily Interest Payments (Interest Payments / 365)				13,577
Interest Available For Working Capital (Daily Interest x Net Lag Days)				374,064

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CASH WORKING CAPITAL REQUIREMENT
INTEREST ADJUSTMENT FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024

	Interest Payments (1)	Number Of Lag Days (2)	Weighted Interest Payments (3)=(1)*(2)	Weighted Average Lag Days (4)=(3)/(1)
Semi-Annual Interest Payments	5,110,826	91	465,085,193	
Monthly Interest Payments (In Arrears)	705,050	15	10,575,743	
	5,815,876		475,660,936	81.8
Less: Revenue Weighted Average Lag Days (Refer to Exhibit No. FV-8-1)				53.4
Net Interest Lag Days				28.4
Daily Interest Payments (Interest Payments / 365)				15,934
Interest Available For Working Capital (Daily Interest x Net Lag Days)				452,527

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
THIRTEEN MONTH AVERAGE OF PREPAID PUBLIC UTILITY COMMISSION
ASSESSMENT, OFFICE OF CONSUMER ADVOCATE ASSESSMENT,
OFFICE OF SMALL BUSINESS ADVOCATE, AND DAMAGE PREVENTION
COMMITTEE ASSESSMENT

Month (1)	Prepaid Assess- ments (2)
December, 2021	173,597
January, 2022	144,664
February	115,731
March	86,798
April	57,866
May	28,933
June	-
July	323,998
August	294,543
September	265,089
October	235,635
November	206,180
December	176,726
	2,109,758
Thirteen Month Average	162,289
December, 2022	176,726
January, 2023	147,272
February	117,817
March	88,363
April	58,909
May	29,454
June	-
July	335,521
August	305,019
September	274,517
October	244,015
November	213,513
December	183,011
January, 2024	152,509
February	122,008
	2,124,657
Thirteen Month Average	163,435

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
AMORTIZED EXPENSES FOR TWELVE MONTHS ENDING DECEMBER 31, 2022

53.53 V. Valuation

D. Water and Wastewater Utilities

9. Indicate if amortized expenses have been removed from the lead-lag study. If so, please provide documentation showing such removal. If not, provide a list of such amortization expenses included.

Documentation Showing Amortized Expenses Have Been Eliminated
From The Calculation Of Cash Working Capital Based On The Lead-Lag
Method

	Amount
Pro Forma Operating Expenses For The Twelve Months Ending December 31, 2022 (Refer To Exhibit No. FIII-2)	22,682,887
Pro Forma Current Income Taxes For The Twelve Months Ending December 31, 2022 (Refer To Exhibit No. FIV-17)	72,471
Pro Forma Taxes Other Than Income Taxes For Twelve Months Ending December 31, 2022 (Refer To Exhibit No. FIV-15)	1,350,210
Less: Bad Debt Expense (Refer To Exhibit No. FIII-2)	270,895
Amortizations Detailed Below	(11,746)
	23,846,419

Description	Exhibit Number	Amount
Amortization of Margaretta Mobile Home Park Acquisition Adjustment	HIII-2-26	5,551
Amortization of York Starview LP Acquisition Adjustment	HIII-2-28	3,590
Amortization of Section A Water Corp. Acquisition Adjustment	HIII-2-11	3,473
Amortization of Wrightsville Borough Municipal Authority Acquisition Adjustment	HIII-2-22	6,789
Amortization of Westwood Mobile Home Park Acquisition Adjustment	HIII-2-15	(7,547)
Amortization of Lincoln Estates Mobile Home Park Acquisition Adjustment	HIII-2-32	(7,719)
Amortization of The Meadows Acquisition Adjustment	HIII-2-34	(15,882)
		(11,746)

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
AMORTIZED EXPENSES FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024

53.53 V. Valuation

D. Water and Wastewater Utilities

9. Indicate if amortized expenses have been removed from the lead-lag study. If so, please provide documentation showing such removal. If not, provide a list of such amortization expenses included.

Documentation Showing Amortized Expenses Have Been Eliminated
From The Calculation Of Cash Working Capital Based On The Lead-Lag
Method

	Amount
Pro Forma Operating Expenses For The Twelve Months Ending February 29, 2024 (Refer To Exhibit No. FIII-2)	23,702,383
Pro Forma Current Income Taxes For The Twelve Months Ending February 29, 2024 (Refer To Exhibit No. FIV-17)	(1,023,245)
Pro Forma Taxes Other Than Income Taxes For Twelve Months Ending February 29, 2024 (Refer To Exhibit No. FIV-15)	1,378,995
Less: Bad Debt Expense (Refer To Exhibit No. FIII-2)	273,777
Amortizations Detailed Below	(18,808)
	23,803,165

Description	Exhibit Number	Amount
Amortization of Margareta Mobile Home Park Acquisition Adjustment	HIII-2-26	5,551
Amortization of Wrightsville Borough Municipal Authority Acquisition Adjustment	HIII-2-22	6,789
Amortization of Westwood Mobile Home Park Acquisition Adjustment	HIII-2-15	(7,547)
Amortization of Lincoln Estates Mobile Home Park Acquisition Adjustment	HIII-2-32	(7,719)
Amortization of The Meadows Acquisition Adjustment	HIII-2-34	(15,882)
		(18,808)

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
FUNDS AVAILABILITY

53.53 V. Valuation

D. Water and Wastewater Utilities

10 Identify the funds availability arrangements or terms which the company has with its banks with respect to deposits of customers checks. For example, does the company have same day or next day access to funds deposited.

Response:

The Company has same day access to funds deposited drawn on local banks, and next day access to funds deposited which are drawn on banks outside our region.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
WORKING CAPITAL - MATERIALS AND SUPPLIES

53.53 V. Valuation

D. Water and Wastewater Utilities

11 In reference to materials and supplies:

- (a) What method of inventory valuation was used to develop the claim for materials and supplies?
- (b) Does the utility use a material and supply model to calculate needed material and supply levels?
- (c) If so, provide the model. Supply an illustrative example of how the monthly balances are derived.
- (d) Provide the actual monthly value for the inventory of materials and supplies for the past twelve months. Supply as of the end of the test year, a thirteen month average, by month, for the material and supply account.
- (e) Provide the monthly level of materials and supplies for three years prior to the conclusion of the historic test year.

Response:

The Company values its materials and supplies inventory at cost.

The Company has established minimum and maximum levels for items reflected in its materials and supplies inventory. The Company does not use a materials and supplies model to determine needed materials and supplies levels.

Month (1)	End of Month Balance Thirteen Months Ended			Thirteen Months Ending December 31, 2022 (5)	Thirteen Months Ending February 29, 2024
	2019 (2)	December 31, 2020 (3)	2021 (4)		
December	875,569	1,006,802	1,009,812	1,916,729	
January	935,169	967,563	1,015,932	1,333,561	
February	1,034,158	1,048,792	1,051,184	1,340,204	1,450,076
March	1,042,995	1,080,990	1,023,525	1,358,944	1,455,304
April	1,078,291	1,161,743	1,057,343	1,371,463	1,460,133
May	980,481	1,038,904	1,112,094	1,378,142	1,465,149
June	986,993	1,064,278	1,039,099	1,400,648	1,471,884
July	956,860	1,013,101	1,291,517	1,405,278	1,476,713
August	941,471	1,094,590	1,438,677	1,410,228	1,481,610
September	1,031,010	1,167,186	1,388,403	1,415,701	1,486,870
October	1,006,351	1,141,850	1,604,413	1,420,211	1,491,699
November	1,013,495	959,270	1,667,290	1,424,755	1,614,045
December	1,006,802	1,009,812	1,916,729	1,440,324	1,632,615
January					1,637,773
February					1,643,068
Total				18,616,188	19,766,939
13 Month Average				1,432,014	1,520,534

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
PROJECTED PLANT ADDITIONS

53.53 V. Valuation

D. Water and Wastewater Utilities

12 For each non-blanket or projected plant addition to cost the lesser of \$100,000 or 0.5% of current rate base, included in the future test year, please provide:

- a. Description of the project.
- b. Original budgeted cost (broken down by AFUDC and non-AFUDC components).
- c. Current budgeted cost (broken down by AFUDC and non-AFUDC components).
- d. Reason for change in budgeted cost.
- e. Original estimated date of completion and in service.
- f. Current estimated date of completion and in service.
- g. Reason for change in completion date.
- h. Anticipated retirement related to the plant addition.
- i. Starting date of project.
- j. Amount expended to date.
- k. Percent of project currently complete.
- l. The depreciation rate applicable.
- m. Identify which projects are due to a PA-DEP or EPA requirement.

Response: Refer to Exhibit Nos. FV-12-1, FV-12-2, and FV-12-3 for the twelve months ending December 31, 2022 and Exhibit Nos. FV-12-4, FV-12-5, and FV-12-6 for the period ending February 29, 2024.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 PROJECTED MONTHLY ACTIVITY AND BALANCES FOR THE TWELVE MONTHS
 ENDING DECEMBER 31, 2022 FOR UTILITY PLANT UNDER CONSTRUCTION AND
 UTILITY PLANT IN SERVICE

Exhibit No.FV-12-1
 Page 1 of 1
 Witness: M A Wheeler

Period (1)	Utility Plant Under Construction (Account No. 105)				Utility Plant in Service (Account No. 101)			Balance End of Period (9)=(6)+(7) -(8)
	Balance Beginning of Period (2)	Construction Expenditures (3)	Plant Transferred to in Service (4)	Balance End of Period (5)=(2)+(3) -(4)	Balance Beginning of Period (6)	Plant Transferred From Under Construction (7)	Retirements (8)	
December, 2021				21,542,571 (a)				428,223,812
January, 2022	21,542,571	2,582,292	1,773,425	22,351,437	428,223,812	1,773,425	130,035	429,867,203
February	22,351,437	2,780,792	2,360,862	22,771,367	429,867,203	2,360,862	219,787	432,008,277
March	22,771,367	2,582,292	6,205,677	19,147,982	432,008,277	6,205,677	164,634	438,049,321
April	19,147,982	3,719,692	4,200,997	18,666,677	438,049,321	4,200,997	165,752	442,084,566
May	18,666,677	3,828,892	2,308,998	20,186,571	442,084,566	2,308,998	155,861	444,237,703
June	20,186,571	3,719,692	7,588,600	16,317,662	444,237,703	7,588,600	334,054	451,492,249
July	16,317,662	3,579,858	1,651,125	18,246,396	451,492,249	1,651,125	158,749	452,984,625
August	18,246,396	3,677,758	1,749,025	20,175,129	452,984,625	1,749,025	153,373	454,580,277
September	20,175,129	3,579,858	1,935,125	21,819,862	454,580,277	1,935,125	170,838	456,344,565
October	21,819,862	3,449,792	1,583,792	23,685,862	456,344,565	1,583,792	130,035	457,798,321
November	23,685,862	3,460,692	1,594,692	25,551,862	457,798,321	1,594,692	130,035	459,262,978
December	25,551,862	3,449,792	5,333,757	23,667,897	459,262,978	5,333,757	315,128	464,281,607

(a) Includes Utility Plant Under Construction As Of December 31, 2021
 Which Is Completed And In Service (Refer to Exhibit No. FV-12-2).

Also Includes Utility Plant Under Construction As Of December 31, 2021
 Which Will Be Completed And Placed In Service During The Twelve
 Months Ending December 31, 2022. (Refer to Exhibit No. FV-12-2)

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 PROJECTED ADDITIONS PLACED IN SERVICE
 TWELVE MONTHS ENDING DECEMBER 31, 2022

Exhibit No.FV-12-2
 Page 1 of 5
 Witness: M A Wheeler

Description	Acct No.	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Structures and Improvements														
Amblebrook Treatment Building & Tank Site Paving	304					41,000								41,000
Amblebrook Buildings - Replace Entry Doors	304		12,000											12,000
Distribution - Replace entry door near power washer	304					6,000								6,000
Distribution - Replace Roll Up Doors Where Meter Repair Parks	304								30,000					30,000
Roof Replacements Booster Stations	304						40,000			25,000				65,000
Conference Center Upgrades - Modify Entrance	304												75,000	75,000
Lagoon Property - Install Fence	304									15,000				15,000
Brillhart - Replace Slate Roof Over New Electrical Equipment	304			90,000										90,000
Brillhart - Paving	304								50,000					50,000
Brillhart - Pole Barn Addition (Electronics Relocation)	304						120,000							120,000
Brillhart - Office/Breakroom Addition (Electronics Relocation)	304						140,000							140,000
Brillhart - Expand Perimeter of Security Fence	304									36,000				36,000
Filter Plant - Basin 3 Handrail	304									25,000				25,000
Main office - 130 Rear Concrete Steps Rehab	304		5,000											5,000
Main Office - IT Area Water Remediation	304			15,000										15,000
Replace Lighting In IT Office	304		3,000											3,000
Light Upgrades - FP & Solids	304			25,000										25,000
Install Solar Panels at Filter Plant Front Gate, Grantly Road Electr	304						15,000							15,000
Farm Tek ClearSpan Storage Building for Topsoil	304						38,000							38,000
Collection and Impounding Reservoirs														
Lake Williams Water Street Abandonment	305												1,000,000	1,000,000
Source of Supply / Demand Projection Study	305												80,000	80,000
Raw Water Mains														
Power Generation Equipment														
Amblebrook Well House Generator	310			70,000										70,000
Hellam BS - Replace Generator	310						40,000							40,000
Raw Water Pumping Equipment														
Amblebrook Well 3 and Raw Water Main	311												120,000	120,000
Dual Diaphragm Pump - BPS Source Water	311		5,000											5,000
Booster Pumping Equipment														
Loganville Booster Station Expansion	311												120,000	120,000
S. Repump East #2 - Install VFD	311			20,000										20,000
Mt. Zion BS - Replace Exhaust Fan	311					6,500								6,500
Longstown BS - Replace Exhaust Fan	311					4,500								4,500
Water Treatment Equipment														
PAC (Carbon) Feed System Design/Install	320			165,000										165,000
Tank Mixers for Each Tank Being Maintained in 2022	320									10,000			10,000	20,000
Pumphouse Insulation	320						10,000							10,000
Replacement Filter Effluent Turbidimeters	320												120,000	120,000
Amblebrook CT Flush Point	320			25,000										25,000
Benchtop Spec	320		6,000											6,000
Backup Zetasizer	320		45,000											45,000
UV254 Probe	320					30,000								30,000
Filter Plant - New Airlock	320								3,200					3,200
Filter Plant - Solids Dewatering Press #1/#2 Gearbox Upgrade	320												16,000	16,000
Filter Plant - Install Air Brake Prior to Main Breakers	320						40,000							40,000
Filter Plant - Dewatering Press #3 Ring Rebuild	320						19,000							19,000
Filter Plant - Moyno Press Feed Pump Rebuild	320									13,000				13,000

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 PROJECTED ADDITIONS PLACED IN SERVICE
 TWELVE MONTHS ENDING DECEMBER 31, 2022

Exhibit No.FV-12-2
 Page 2 of 5
 Witness: M A Wheeler

Description	Acct No.	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Distribution Reservoirs and Standpipes														
Paint Carroll Valley Tank	330									160,000				160,000
Paint Spry Tank	330						525,000							525,000
Transmission and Distribution Mains														
Developer Financed Mains	331	36,667	36,667	36,667	36,667	36,667	36,667	36,667	36,667	36,667	36,667	36,667	36,667	440,000
Misc. Bonafide Customer Mains	331	18,333	18,333	18,333	18,333	18,333	18,333	18,333	18,333	18,333	18,333	18,333	18,333	220,000
Replacement/Relining Mains	331	1,076,667	1,076,667	1,076,667	1,076,667	1,076,667	1,076,667	1,076,667	1,076,667	1,076,667	1,076,667	1,076,667	1,076,667	12,920,000
Valve Replacements	331	110,750	110,750	110,750	108,417	108,417	108,417	110,417	110,417	110,417	109,750	109,750	109,750	1,318,000
Greenbriar Road Main Tie-In	331												400,000	400,000
Amblebrook Section C Water Mains	331												1,000,000	1,000,000
Service Lines														
New Service Lines	333	118,333	118,333	118,333	118,333	118,333	118,333	118,333	118,333	118,333	118,333	118,333	118,333	1,420,000
Replacement Service Lines	333	75,625	75,625	75,625	75,625	75,625	75,625	75,625	75,625	75,625	75,625	75,625	75,625	907,500
Meters														
New Meters	334	22,667	22,667	22,667	22,667	22,667	22,667	22,667	22,667	22,667	22,667	22,667	22,667	272,000
Replacement Meters	334	57,667	57,667	57,667	57,667	57,667	57,667	57,667	57,667	57,667	57,667	57,667	57,667	692,000
Fire Hydrants														
New Hydrants	335	35,500	35,500	35,500	35,500	35,500	35,500	35,500	35,500	35,500	35,500	35,500	35,500	426,000
Hydrant Replacements	335	27,917	27,917	27,917	27,917	27,917	27,917	27,917	27,917	27,917	27,917	27,917	27,917	335,000
Backflow Preventors														
Routine and Conventional Expenditures	336	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	32,000
Office Furniture and Equipment														
Project Labor External (GIS / Oracle Consulting)	340												262,100	262,100
Project Labor Internal (Includes GIS Summer Intern)	340												235,800	235,800
GIS - Automating USIC Data Pull	340						7,500							7,500
Security Incident Response Assessment / Planning	340			16,000										16,000
Insertor for Mailroom	340		70,000											70,000
Audio/Visual Equipment/Software for Communications	340		5,000											5,000
Transportation Equipment														
Fleet Vehicle Purchase	341	25,000	25,000	25,000	41,667	41,667	41,667	66,667	66,667	66,667				400,000
Angle Broom 32" x 96" Attachment (Case Compact Loader)	341					7,400								7,400
Sectional Snow Pusher 8' Length (Case Compact Loader)	341		10,500											10,500
Replace Spill Boat Motor	341		5,000											5,000
Tools, Shop and Garage Equipment														
Shell Cutter Rehab/Replacement	343					3,500						4,500		8,000
MTX 60 Rammer Replacement	343					2,800						2,800		5,600
Kupfuerle Automatic Flushing Systems	343								3,600					3,600
Data Logger / Correlator	343		20,000											20,000
8" Godwin Pump Composite Hoses	343		7,000											7,000
Laboratory Equipment														
Communication Equipment														
SCADA Upgrades - Southwestern Sites Cameras	346			35,000										35,000
SCADA Programming - Ongoing	346	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000
Miscellaneous Equipment														
STS Leak Detection Equipment	347											3,600		3,600
RadioDetection RD5000 Pipe Line Locator	347								3,600					3,600
Confined Space Tripod Kit for Meter Shop	347		5,000											5,000
Equipment for New Main Flushing & Disinfection	347					7,500			7,500					15,000
		1,609,792	1,808,292	2,070,792	1,624,125	1,733,325	2,618,625	1,651,125	1,749,025	1,935,125	1,583,792	1,594,692	5,022,692	25,001,400

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 PROJECTED ADDITIONS PLACED IN SERVICE
 TWELVE MONTHS ENDING DECEMBER 31, 2022

Exhibit No.FV-12-2
 Page 5 of 5
 Witness: M A Wheeler

Description	Acct No.	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Utility Plant Under Construction as of December 31, 2021 Which Will Be Completed and Placed In Service During 2022 (These Expenditures Are Not Included In The Company's Forecast of Construction Expend- itures For 2022 (Exhibit No. HXI-4)														
A21-198 Conference Center Upgrades - Modify Entrance	304												37,634	37,634
A15-117 Lake Williams Bridge Rehab	305												152,477	152,477
A20-041 Install BPS Insertion Meters	309					107,472								107,472
A20-026 Loganville BS Expansion	311												120,954	120,954
A21-306 Rebuild Pump #2 at SRPS	311			14,807										14,807
A21-017 Buoy Systems & Sondes	320						121,123							121,123
A19-422 Amblebrook Water Tank	330						1,852,665							1,852,665
A20-218 Welbourne Reserve - Phase 1	331				730,209									730,209
A20-340 W Poplar St Main Replacement	331						1,284,248							1,284,248
A20-589 Core5-Codorus Creek-Ph1 Main E	331			361,909										361,909
A21-094 N Duke St Main Replacement 8X4	331						1,400,968							1,400,968
A21-130 Repl Main St YNS PA DOT 4181	331			688,207										688,207
A21-148 Hills at Valley View Main Ext	331			327,277										327,277
A21-202 Airport Reinforcg Mn Fleet St	331					468,200								468,200
A21-229 App High Pointe S ext 4844	331			98,562										98,562
A21-232 Sinking Spring Main Ext	331						118,708							118,708
A21-243 Prinland Heights- Phase 1	331			108,954										108,954
A21-271 Farmbrook Meadows Main Ext	331						192,263							192,263
A21-244 WIMS/ WIMS-DR Server Refresh	340			26,122										26,122
														0
														0
														0
														0
		0	0	1,625,837	730,209	575,673	4,969,975	0	0	0	0	0	311,065	8,212,758
		1,773,425	2,360,862	6,205,677	4,200,997	2,308,998	7,588,600	1,651,125	1,749,025	1,935,125	1,583,792	1,594,692	5,333,757	38,286,074

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 PROJECTED RETIREMENTS REMOVED FROM SERVICE
 TWELVE MONTHS ENDING DECEMBER 31, 2022

Exhibit No.FV-12-3
 Page 2 of 2
 Witness: M A Wheeler

Description	Acct No.	Jan	Year	Feb	Year	Mar	Year	Apr	Year	May	Year	Jun	Year	Jul	Year	Aug	Year	Sep	Year	Oct	Year	Nov	Year	Dec	Year	Total
		130,035		191,618		164,634		165,752		155,861		334,054		158,749		153,373		170,838		130,035		130,035		315,128		2,200,110

Retirements Associated With
 Utility Plant Under Construction
 As of December 31, 2021 Which
 Will Be Completed and Placed In
 Service During 2022

Description	Acct No.	Jan	Year	Feb	Year	Mar	Year	Apr	Year	May	Year	Jun	Year	Jul	Year	Aug	Year	Sep	Year	Oct	Year	Nov	Year	Dec	Year	Total
21-085 Retire Lower Shop Upper Garage Covers	304			28,169	2006																					28,169
		0		28,169		0		0		0		0		0		0		0		0		0		0		28,169
		130,035		219,787		164,634		165,752		155,861		334,054		158,749		153,373		170,838		130,035		130,035		315,128		2,228,279

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 PROJECTED MONTHLY ACTIVITY AND BALANCES FOR THE FOURTEEN MONTHS
 ENDING FEBRUARY 29, 2024 FOR UTILITY PLANT UNDER CONSTRUCTION AND
 UTILITY PLANT IN SERVICE

Exhibit No.FV-12-4
 Page 1 of 1
 Witness: M A Wheeler

Period (1)	Utility Plant Under Construction (Account No. 105)				Utility Plant in Service (Account No. 101)			Balance End of Period (9)=(6)+(7) -(8)
	Balance Beginning of Period (2)	Construction Expenditures (3)	Plant Transferred to in Service (4)	Balance End of Period (5)=(2)+(3) -(4)	Balance Beginning of Period (6)	Plant Transferred From Under Constructor (7)	Retirements (8)	
December, 2022				23,667,897 (a)				464,281,607
January, 2023	23,667,897	3,827,006	1,671,417	25,823,487	464,281,607	1,671,417	114,841	465,838,183
February	25,823,487	3,878,631	1,723,042	27,979,076	465,838,183	1,723,042	135,974	467,425,250
March	27,979,076	3,867,631	1,837,042	30,009,665	467,425,250	1,837,042	152,013	469,110,279
April	30,009,665	4,052,839	1,671,417	32,391,088	469,110,279	1,671,417	114,843	470,666,853
May	32,391,088	4,176,964	1,795,542	34,772,511	470,666,853	1,795,542	178,511	472,283,883
June	34,772,511	4,093,464	2,367,042	36,498,934	472,283,883	2,367,042	196,182	474,454,743
July	36,498,934	3,882,839	1,671,417	38,710,356	474,454,743	1,671,417	114,843	476,011,317
August	38,710,356	3,930,664	1,719,242	40,921,779	476,011,317	1,719,242	140,420	477,590,138
September	40,921,779	3,923,464	1,872,042	42,973,202	477,590,138	1,872,042	176,573	479,285,607
October	42,973,202	3,832,006	1,671,417	45,133,791	479,285,607	1,671,417	114,843	480,842,181
November	45,133,791	3,883,631	39,985,467	9,031,955	480,842,181	39,985,467	547,794	520,279,854
December	9,031,955	2,113,358	6,211,748	4,933,566	520,279,854	6,211,748	225,856	526,265,745
January, 2024	4,933,566	1,777,650	1,777,650	4,933,566	526,265,745	1,777,650	114,844	527,928,551
February	4,933,566	1,821,400	1,821,400	4,933,566	527,928,551	1,821,400	114,845	529,635,106

(a) Includes Utility Plant Under Construction As Of December 31, 2022
 Which Will be Completed And Placed In Service by February 29, 2024
 (Refer to Exhibit No. FV-12-5)

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 PROJECTED ADDITIONS PLACED IN SERVICE
 FOURTEEN MONTHS ENDING FEBRUARY 29, 2024

Exhibit No.FV-12-5
 Page 2 of 2
 Witness: M A Wheeler

Description	Acct No.	2023												2024		Total
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
Tools, Shop, and Garage Equipment	343															
Shell Cutter Rehab/Replacement	343					3,500							4,500			8,000
MTX 60 Rammer Replacement	343												2,800			2,800
Kupfuerle Automatic Flushing Systems	343								3,500							3,500
Communication Equipment	346															0
SCADA Upgrades	346			35,000												35,000
SCADA Programming - Ongoing	346	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,250	2,250	29,500
Cameras / Security Installation	346									15,000						15,000
Miscellaneous Equipment	347															0
STS Leak Detection Equipment	347												3,700			3,700
RadioDetection RD5000 Pipe Line Locator	347								3,700							3,700
		1,671,417	1,723,042	1,837,042	1,671,417	1,795,542	2,367,042	1,671,417	1,719,242	1,872,042	1,671,417	36,435,042	6,187,842	1,777,650	1,821,400	64,221,550
Utility Plant Under Construction as of December 31, 2022 Which Is Completed and Placed In Service As of December 31, 2022 (These Expenditures Are Not Included In The Company's Forecast of Construction Expend- itures Fourteen Months Ending February 29, 2024 (Exhibit No. HXI-4)																
Utility Plant Under Construction as of December 31, 2022 Which Will Be Completed and Placed In Service during Period ending February 29, 2024 (These Expenditures Are Not Included In The Company's Forecast of Construction Expend- itures Fourteen Months ending February 29, 2024 (Exhibit No. HXI-4)																
A20-306 Lk Williams Armoring, Spillway	305												3,550,425			3,550,425
A21-238 SRPS Sluice Gates/Air Burst Sy	305												23,906			23,906
		0	0	0	0	0	0	0	0	0	0	3,550,425	23,906	0	0	3,574,331
		1,671,417	1,723,042	1,837,042	1,671,417	1,795,542	2,367,042	1,671,417	1,719,242	1,872,042	1,671,417	39,985,467	6,211,748	1,777,650	1,821,400	67,795,881

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 PROJECTED RETIREMENTS REMOVED FROM SERVICE
 FOURTEEN MONTHS ENDING FEBRUARY 29, 2024

Exhibit No.FV-12-6
 Page 1 of 2
 Witness: M A Wheele

Description	Acct No.	2023 Jan	Year	Feb	Year	Mar	Year	Apr	Year	May	Year	Jun	Year	Jul	Year
Land															
Structures and Improvements	304														
Roof Replacements Booster Stations	304											2,280	1990		
Main Office - 130 Roof Replacement	304														
Collection and Impounding Reservoirs															
Lake, River, and other Intakes															
Raw Water Mains															
Raw Water Pumping Equipment															
Booster Pumping Equipment	311														
Water Treatment Equipment	320														
Distribution Reservoirs and Standpipes															
Replace Jefferson Reservoir w/ Elevated Tank	330														
Pleasureville Standpipe Painting	330											39,218	1990		
Transmission and Distribution Mains															
Replacement/Relining Mains	331	19,107	VAR	19,107	VAR	19,107	VAR	19,107	VAR	19,107	VAR	19,107	VAR	19,107	VAR
Service Lines															
Replacement Service Lines	333	16,101	VAR	16,101	VAR	16,101	VAR	16,101	VAR	16,101	VAR	16,101	VAR	16,101	VAR
Meters															
Replacement Meters	334	72,188	VAR	72,189	VAR	72,189	VAR	72,189	VAR	72,189	VAR	72,189	VAR	72,189	VAR
Fire Hydrants															
Hydrant Replacements	335	7,445	VAR	7,445	VAR	7,445	VAR	7,446	VAR	7,446	VAR	7,446	VAR	7,446	VAR
Backflow Preventors															
Office Furniture and Computer Equipment	340														
Transportation Equipment															
Fleet Vehicle Purchase	341			21,132	2017	37,171	2013			29,297	2013	39,841	2015		
Purchase Skid Loader / Attachments to Replace New Holland Tra	341									34,371	2007				
Tools, Shop, and Garage Equipment	343														
Communication Equipment	346														
Miscellaneous Equipment	347														
		114,841		135,974		152,013		114,843		178,511		196,182		114,843	
Retirements Associated With Utility Plant Under Construction As Of December 31, 2022 Which Will Be Completed and Placed In Service During Fourteen Months ending February 29, 2024															
R18-389 Retire Lake Williams Spillway	305														
		0		0		0		0		0		0		0	
		114,841		135,974		152,013		114,843		178,511		196,182		114,843	

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 PROJECTED RETIREMENTS REMOVED FROM SERVICE
 FOURTEEN MONTHS ENDING FEBRUARY 29, 2024

Exhibit No.FV-12-6
 Page 2 of 2
 Witness: M A Wheeler

Description	Acct No.	Aug	Year	Sep	Year	Oct	Year	Nov	Year	Dec	Year	2024 Jan	Year	Feb	Year	Total
Land																0
Structures and Improvements	304															0
Roof Replacements Booster Stations	304			12,889	1999											15,169
Main Office - 130 Roof Replacement	304			13,699	1987											13,699
Collection and Impounding Reservoirs																
Lake, River, and other Intakes																
Raw Water Mains																
Raw Water Pumping Equipment																
Booster Pumping Equipment	311															
Water Treatment Equipment	320															
Distribution Reservoirs and Standpipes																
Replace Jefferson Reservoir w/ Elevated Tank	330									74,160	1996					74,160
Pleasureville Standpipe Painting	330															39,218
Transmission and Distribution Mains																
Replacement/Relining Mains	331	19,107	VAR	19,108	VAR	19,107	VAR	19,107	VAR	19,108	VAR	19,108	VAR	19,108	VAR	267,502
Service Lines																
Replacement Service Lines	333	16,101	VAR	16,101	VAR	16,101	VAR	16,101	VAR	16,101	VAR	16,101	VAR	16,102	VAR	225,415
Meters																
Replacement Meters	334	72,189	VAR	72,189	VAR	72,189	VAR	72,189	VAR	72,189	VAR	72,189	VAR	72,189	VAR	1,010,645
Fire Hydrants																
Hydrant Replacements	335	7,446	VAR	7,446	VAR	7,446	VAR	7,446	VAR	7,446	VAR	7,446	VAR	7,446	VAR	104,241
Backflow Preventors																
Office Furniture and Computer Equipment	340															
Transportation Equipment																
Fleet Vehicle Purchase	341	25,577	2014	35,141	2015					36,852	2014					225,011
Purchase Skid Loader / Attachments to Replace New Holland Tra	341															34,371
Tools, Shop, and Garage Equipment	343															
Communication Equipment	346															
Miscellaneous Equipment	347															
		140,420		176,573		114,843		114,843		225,856		114,844		114,845		2,009,431
Retirements Associated With Utility Plant Under Construction As Of December 31, 2022 Which Will Be Completed and Placed In Service During Fourteen Months ending February 29, 2024																
R18-389 Retire Lake Williams Spillway	305							432,951	VAR							432,951
		0		0		0		432,951		0		0		0		432,951
		140,420		176,573		114,843		547,794		225,856		114,844		114,845		2,442,382

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
PROJECTED PLANT BALANCES

53.53 V. Valuation

D. Water and Wastewater Utilities

13. Explain how the future test year plant balances were projected and provide supporting workpapers and documentation.

Response: Refer to Exhibit No. FV-12

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
SHARED ASSETS

53.53 V. Valuation

D. Water and Wastewater Utilities

14 Are all of the assets used in the plant-in-service claim used exclusively by the utility? If not, provide the estimated percentage that each shared asset is used by other entities.

Response:

The Company does not share with any other entity the assets used in its plant in service claim.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
PLANT INCLUDED IN RATE BASE

53.53 V. Valuation

D. Water and Wastewater Utilities

15 Is all plant included in rate base currently being used in providing water service? If not, provide a schedule which presents those plant items which are not, and indicate the corresponding amounts and account numbers. Further, provide a detailed narrative explaining the reason why such plant is not being used and the anticipated disposition of the plant.

Response:

All plant included in rate base is currently being used in providing water service.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CONTRIBUTIONS IN AID OF CONSTRUCTION, CUSTOMERS ADVANCES FOR
CONSTRUCTION, BUILDERS DEPOSITS AND CUSTOMERS DEPOSITS

53.53 V. Valuation

D. Water and Wastewater Utilities

16 Provide all workpapers and supporting documentation showing the derivation of the projected balances of contributions in aid of construction, customer advances for construction and company service line and customer deposits for the future test year.

Response:

Refer to Exhibit No. FV-16-1 for the projected balances of contributions in aid of construction for the twelve months ending December 31, 2022.

Refer to Exhibit No. FV-16-2 for the projected balances of customers advances for construction for the twelve months ending December 31, 2022.

Refer to Exhibit No. FV-16-3 for the projected balances of contributions in aid of construction for the twelve months ending February 29, 2024.

Refer to Exhibit no. FV-16-4 for the projected balances of customers advances for construction for the twelve months ending February 29, 2024.

Refer to Exhibit No. FV-8-2 for the projected balances of builders' deposits and water revenues paid in advance.

The Company has no customer deposits.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 CONTRIBUTIONS IN AID OF CONSTRUCTION
 DECEMBER 31, 2022

Exhibit No.FV-16-1
 Page 1 of 2
 Witness: D E Coppersmith

Year	303	304 (Source)	304 (Pumping)	304 (Purification)	304 (Standpipe)	311	320 (Electronic)	331 (4 In & >)	331 (6 In & 8 In)	331 (10 In & Over)	331 (Valves)	333	334	335	340 (Computer)	Total
1941	-	-	-	-	-	-	-	-	632	-	-	-	-	-	-	632
1946	-	-	-	-	-	-	-	-	1,762	-	-	139	-	-	-	1,900
1948	-	-	-	-	-	-	-	-	1,422	-	-	-	-	-	-	1,422
1949	-	-	-	-	-	-	-	-	6,598	-	-	-	-	-	-	6,598
1050	-	-	-	-	-	-	-	-	4,887	-	-	-	-	-	-	4,887
1951	-	-	-	-	-	-	-	-	-	-	-	76	-	-	-	76
1952	-	-	-	-	-	-	-	-	88,879	-	-	-	-	-	-	88,879
1953	-	-	-	-	-	-	-	-	1,537	-	-	456	-	75	-	2,068
1955	-	-	-	-	-	-	-	-	4,290	-	-	-	-	-	-	4,290
1955	-	-	-	-	-	-	-	-	14,612	-	53	-	-	-	-	14,665
1956	-	-	-	-	-	-	-	-	49,385	-	-	-	-	-	-	49,385
1957	-	-	-	-	-	-	-	-	25,988	-	-	-	-	-	-	25,988
1958	-	-	-	-	-	-	-	-	39,694	-	-	-	-	-	-	39,694
1959	-	-	-	-	-	-	-	-	27,321	-	148	-	-	-	-	27,469
1960	-	-	-	-	-	-	-	-	16,990	-	-	-	-	-	-	16,990
1961	-	-	-	-	-	-	-	-	9,516	-	-	-	-	-	-	9,516
1962	-	-	-	-	-	-	-	-	14,464	-	-	-	-	-	-	14,464
1963	-	-	-	-	-	-	-	-	27,781	-	-	-	-	-	-	27,781
1964	-	-	-	-	-	-	-	-	147,382	-	-	-	-	-	-	147,382
1965	-	-	-	-	-	-	-	-	70,687	-	-	-	-	-	-	70,687
1966	-	-	-	-	-	-	-	-	132,899	-	-	-	-	-	-	132,899
1967	-	70,625	-	-	-	-	-	-	133,327	-	-	-	-	-	-	203,952
1968	-	-	-	-	-	-	-	-	18,530	-	-	-	-	-	-	18,530
1969	-	-	-	-	-	-	-	-	122,806	-	297	-	-	-	-	123,103
1970	-	-	-	-	-	-	-	-	35,505	-	-	-	-	-	-	35,505
1971	-	-	-	-	-	-	-	-	53,528	-	-	-	-	-	-	53,528
1972	-	-	-	-	-	-	-	-	38,445	-	449	-	-	-	-	38,894
1973	-	-	-	-	-	-	-	-	57,206	-	-	-	-	-	-	57,206
1974	13,494	-	-	-	-	-	-	4,150	276,846	-	1,564	-	-	-	-	296,054
1975	-	-	-	-	-	-	-	-	107,529	-	-	-	4,265	-	-	111,794
1976	-	-	-	-	-	-	-	-	94,994	-	-	-	9,951	-	-	104,945
1977	-	-	-	-	490	-	-	-	177,771	-	2,070	-	3,095	-	-	183,426
1978	-	-	-	-	-	-	-	-	277,157	-	-	-	2,290	2,278	-	281,725
1979	-	-	-	-	-	-	-	-	475,308	-	759	-	2,095	4,958	-	483,120
1980	-	-	-	-	-	-	-	-	520,145	-	-	-	1,840	1,462	-	523,446
1981	-	-	-	-	-	-	-	-	475,820	-	-	-	3,020	-	-	478,840
1982	-	-	-	-	-	-	-	-	176,037	-	-	-	2,385	-	-	178,422
1983	-	-	-	-	-	-	-	-	223,138	-	-	-	1,633	1,296	-	226,067
1984	-	-	-	-	-	-	-	-	219,754	-	-	-	-	4,673	-	224,427
1985	-	-	-	-	-	-	-	-	238,850	-	-	-	-	692	-	239,543
1986	-	-	-	-	-	-	-	-	699,882	-	-	190	-	-	-	700,071
1987	-	-	48,187	-	-	-	-	-	319,550	-	-	-	-	2,545	-	370,282
1988	35,470	-	-	-	-	380,085	-	8,581	2,240,531	-	-	6,800	-	2,779	-	2,674,246
1989	-	-	-	4,072	-	-	-	8,276	1,103,953	-	-	-	-	-	-	1,116,302
1990	-	-	-	-	-	-	-	-	999,854	-	-	-	-	-	4,493	1,004,347

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 CONTRIBUTIONS IN AID OF CONSTRUCTION
 DECEMBER 31, 2022

Exhibit No.FV-16-1
 Page 2 of 2
 Witness: D E Coppersmith

Year	303	304 (Source)	304 (Pumping)	304 (Purification)	330 (Standpipe)	311	320 (Electronic)	331 (4 In & >)	331 (6 In & 8 In)	331 (10 In & Over)	331 (Valves)	333	334	335	340 (Computer)	Total
1991	-	-	-	-	-	-	-	-	736,804	-	-	-	-	-	-	736,804
1992	-	-	-	-	-	-	-	-	412,918	-	-	-	-	-	-	412,918
1993	-	-	-	-	-	-	-	-	766,861	-	-	-	-	-	-	766,861
1994	-	-	-	-	-	-	-	-	1,141,769	-	-	-	-	-	-	1,141,769
1995	-	-	-	-	-	-	-	-	581,026	54,800	13,112	-	4,900	-	-	653,839
1996	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1998	10,000	-	-	-	-	30,800	-	-	-	713	-	-	-	-	-	41,513
1999	-	-	-	-	-	9,900	-	-	29,800	-	-	-	-	-	-	39,700
2000	-	-	-	-	-	-	7,698	-	3,280	-	-	-	-	-	-	10,978
2001	-	-	-	-	-	-	-	-	4,008	1,070	-	-	432	-	-	5,510
2002	21,324	-	-	-	433,000	-	-	-	-	-	-	-	-	-	-	454,324
2003	60,643	-	-	-	15,750	6,300	-	-	-	-	-	-	-	-	-	82,693
2004	25,000	-	-	-	-	-	-	-	-	68,000	-	-	-	-	-	93,000
2005	25,000	-	50,000	-	115,000	-	-	-	-	-	-	-	-	-	-	190,000
2006	-	-	32,500	-	250,000	-	-	-	674,142	-	-	-	-	-	-	956,642
2007	-	-	-	-	200,000	-	-	-	3,573,822	-	-	-	-	-	-	3,773,822
2008	-	-	-	-	-	-	-	-	2,737,979	-	-	-	-	-	-	2,737,979
2009	1,938	-	-	-	100,000	-	-	-	1,558,684	326,996	8,990	407,500	-	25,942	-	2,430,050
2010	-	-	-	-	-	-	-	-	982,309	-	-	-	-	-	-	982,309
2011	-	-	-	-	-	-	-	-	1,050,807	-	-	-	-	-	-	1,050,807
2012	-	-	-	-	-	-	-	-	971,963	273,804	-	-	-	-	-	1,245,767
2013	-	-	-	-	-	-	-	-	1,571,293	131,644	-	-	-	-	-	1,702,937
2014	-	-	-	-	-	-	-	-	594,798	532,072	-	-	-	-	-	1,126,870
2015	-	-	-	-	-	-	-	-	2,325,344	1,531,134	-	1,191	-	15,251	-	3,872,920
2016	1,392	-	-	-	-	-	-	-	1,277,431	381,062	52,137	(51)	-	(652)	-	1,711,319
2017	-	-	-	-	-	-	-	-	1,777,003	216,099	-	-	-	-	-	1,993,102
2018	-	-	-	-	-	-	-	-	503,054	559,134	-	-	-	-	-	1,062,188
2019	-	-	-	-	48,000	-	-	-	167,218	61,920	-	-	-	-	-	277,138
2020	-	-	-	-	-	-	-	-	112,331	100,323	-	-	-	-	-	212,654
2021	-	-	-	-	-	-	-	7,013	32,493	518,313	-	-	-	-	-	557,819
2022	-	-	-	-	-	-	-	-	429,615	-	-	-	-	-	-	429,615
	194,261	70,625	130,687	4,562	1,541,835	47,000	7,698	28,020	33,789,945	4,757,084	79,579	416,300	35,906	61,300	4,493	41,169,295

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CUSTOMERS' ADVANCES FOR CONSTRUCTION
DECEMBER 31, 2022

Year	303 (Standpipe)	304 (Pumping)	330 (Standpipe)	311	331 (6 In & 8 In)	Total
1986		36,184	158,931	31,045	57,790	283,950
1987						0
1997						0
1998						0
1999						0
2000						0
2001						0
2002						0
2003						0
2004						0
2005						0
2006						0
2007						0
2008						0
2009						0
2010						0
2011						0
2012						0
2013					624,724	624,724
2014					394,969	394,969
2015					509,989	509,989
2016					1,754,259	1,754,259
2017					699,238	699,238
2018					1,037,510	1,037,510
2019					1,089,178	1,089,178
2020					1,708,145	1,708,145
2021					246,411	246,411
2022					440,000	440,000
	-	36,184	158,931	31,045	8,562,216	8,788,375

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 CONTRIBUTIONS IN AID OF CONSTRUCTION
 FEBRUARY 29, 2024

Exhibit No.FV-16-3
 Page 2 of 2
 Witness: D E Coppersmith

Year	303	304 (Source)	304 (Pumping)	304 (Purification (Standpipe)	330 311	320 (Electronic)	331 (4 In & >)	331 (6 In & 8 In)	331 (10 In & Over)	331 (Valves)	333	334	335	340 (Computer)	Total	
1998	10,000	-	-	-	30,800	-	-	-	713	-	-	-	-	-	41,513	
1999	-	-	-	-	9,900	-	-	29,800	-	-	-	-	-	-	39,700	
2000	-	-	-	-	-	7,698	-	3,280	-	-	-	-	-	-	10,978	
2001	-	-	-	-	-	-	-	4,008	1,070	-	-	432	-	-	5,510	
2002	21,324	-	-	-	433,000	-	-	-	-	-	-	-	-	-	454,324	
2003	60,643	-	-	-	15,750	6,300	-	-	-	-	-	-	-	-	82,693	
2004	25,000	-	-	-	-	-	-	-	68,000	-	-	-	-	-	93,000	
2005	25,000	-	50,000	-	115,000	-	-	-	-	-	-	-	-	-	190,000	
2006	-	-	32,500	-	250,000	-	-	674,142	-	-	-	-	-	-	956,642	
2007	-	-	-	-	200,000	-	-	3,573,822	-	-	-	-	-	-	3,773,822	
2008	-	-	-	-	-	-	-	2,737,979	-	-	-	-	-	-	2,737,979	
2009	1,938	-	-	-	100,000	-	-	1,558,684	326,996	8,990	407,500	-	25,942	-	2,430,050	
2010	-	-	-	-	-	-	-	982,309	-	-	-	-	-	-	982,309	
2011	-	-	-	-	-	-	-	1,050,807	-	-	-	-	-	-	1,050,807	
2012	-	-	-	-	-	-	-	971,963	273,804	-	-	-	-	-	1,245,767	
2013	-	-	-	-	-	-	-	1,571,293	131,644	-	-	-	-	-	1,702,937	
2014	-	-	-	-	-	-	-	594,798	532,072	-	-	-	-	-	1,126,870	
2015	-	-	-	-	-	-	-	2,325,344	1,531,134	-	1,191	-	15,251	-	3,872,920	
2016	1,392	-	-	-	-	-	-	1,277,431	381,062	52,137	(51)	-	(652)	-	1,711,319	
2017	-	-	-	-	-	-	-	1,777,003	216,099	-	-	-	-	-	1,993,102	
2018	-	-	-	-	-	-	-	503,054	559,134	-	-	-	-	-	1,062,188	
2019	-	-	-	-	48,000	-	-	167,218	61,920	-	-	-	-	-	277,138	
2020	-	-	-	-	-	-	-	112,331	100,323	-	-	-	-	-	212,654	
2021	-	-	-	-	-	-	7,013	32,493	518,313	-	-	-	-	-	557,819	
2022	-	-	-	-	-	-	-	429,615	-	-	-	-	-	-	429,615	
JAN 2023	-	-	-	-	-	-	-	52,060	-	-	-	-	-	-	52,060	
FEB 2023	-	-	-	-	-	-	-	52,060	-	-	-	-	-	-	52,060	
MAR 2023	-	-	-	-	-	-	-	52,060	-	-	-	-	-	-	52,060	
APR 2023	-	-	-	-	-	-	-	52,060	-	-	-	-	-	-	52,060	
MAY 2023	-	-	-	-	-	-	-	52,060	-	-	-	-	-	-	52,060	
JUN 2023	-	-	-	-	-	-	-	52,060	-	-	-	-	-	-	52,060	
JUL 2023	-	-	-	-	-	-	-	52,060	-	-	-	-	-	-	52,060	
AUG 2023	-	-	-	-	-	-	-	52,060	-	-	-	-	-	-	52,060	
SEP 2023	-	-	-	-	-	-	-	52,060	-	-	-	-	-	-	52,060	
OCT 2023	-	-	-	-	-	-	-	52,060	-	-	-	-	-	-	52,060	
NOV 2023	-	-	-	-	-	-	-	52,060	-	-	-	-	-	-	52,060	
DEC 2023	-	-	-	-	-	-	-	52,060	-	-	-	-	-	-	52,060	
JAN 2024	-	-	-	-	-	-	-	32,914	-	-	-	-	-	-	32,914	
FEB 2024	-	-	-	-	-	-	-	32,914	-	-	-	-	-	-	32,914	
	194,261	70,625	130,687	4,562	1,541,835	47,000	7,698	28,020	34,480,497	4,757,084	79,579	416,300	35,906	61,300	4,493	41,859,847

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CUSTOMERS' ADVANCES FOR CONSTRUCTION
FEBRUARY 29, 2024

Year	304 (Pumping)	330 (Standpipe) 311	331 (6 In & 8 In)	Total
1986	36,184	158,931	31,045	283,950
1987				0
1997				0
1998				0
1999				0
2000				0
2001				0
2002				0
2003				0
2004				0
2005				0
2006				0
2007				0
2008				0
2009				0
2010				0
2011				0
2012				0
2013				0
2014				329,141
2015				509,989
2016				1,754,259
2017				699,238
2018				1,037,510
2019				1,089,178
2020				1,708,145
2021				246,411
2022				440,000
JAN 2023				38,333
FEB 2023				38,333
MAR 2023				38,333
APR 2023				38,333
MAY 2023				38,333
JUN 2023				38,333
JUL 2023				38,333
AUG 2023				38,333
SEP 2023				38,333
OCT 2023				38,333
NOV 2023				38,333
DEC 2023				38,333
JAN 2024				40,000
FEB 2024				40,000
	36,184	158,931	31,045	8,411,663
				8,637,823

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEPRECIATION METHODS

53.53 VI. Depreciation

D. Water and Wastewater Utilities

1. Provide a description of the depreciation methods utilized in calculating annual depreciation amounts and depreciation reserves, together with a discussion of the significant factors which were considered in arriving at estimates of service life and dispersion by account. Supply a comprehensive statement of any changes made in method of depreciation. Provide dates of all field inspections and facilities visited.

Response: Refer to Exhibit Nos. FVI-A and FVI-B.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEPRECIATION SURVIVOR CURVES

53.53 VI. Depreciation

D. Water and Wastewater Utilities

2 Set forth,in exhibit form,charts depicting the original and estimates survivor curves and a tabular presentation of the original life table plotted on the chart for each account where the retirement rate method of analysis is utilized.

Response: Refer to Exhibit Nos. FVI-A and FVI-B.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEPRECIATION SURVIVING ORIGINAL COST

53.53 VI. Depreciation

D. Water and Wastewater Utilities

3 Provide the surviving original cost at test year end by vintage by account and include applicable depreciation reserves and accruals. These calculations should be provided for plant in service as well as other categories of plant, including, but not limited to, contributions in aid of construction and customers' advances for construction.

Response: Refer to Exhibit Nos. FVI-A and FVI-B.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEPRECIATION RESERVE

53.53 VI. Depreciation

D. Water and Wastewater Utilities

4 Provide a comparison of respondent's calculated depreciation reserve v.
book reserve by account at the end of the test year.

Response: Refer to Exhibit Nos. FVI-A and FVI-B.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEPRECIATION

53.53 VI. Depreciation

D. Water and Wastewater Utilities

- 5 Supply a schedule by account and depreciable group showing the survivor curve and annual accrual rate estimated to be appropriate:
- a. For the purposes of this filing.
 - b. For the purposes of the most recent rate increase filing prior to the current proceedings.

Response: Refer to Exhibit Nos. FVI-A and FVI-B.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEPRECIATION SALVAGE AND COST OF REMOVAL

53.53 VI. Depreciation

D. Water and Wastewater Utilities

6 Provide an exhibit showing gross salvage, cost of removal, and net salvage for the five most recent calendar or fiscal years by account.

Response: Refer to Exhibit Nos. FVI-A and FVI-B.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN CAPITALIZATION RATIOS

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

1. Provide capitalization and capitalization ratios for the last 5-year period and projected through the next two years (with short-term debt and without short-term debt for the company, parent and system (consolidated)).
 - a. Provide year-end interest coverages before and after taxes for the last three years and at the latest date (indenture and SEC bases) for the company, parent and system (consolidated).
 - b. Provide year-end preferred stock dividend coverages for last three years and at latest date (character and SEC bases).

Response:

Refer to Exhibit No. HVII-1.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN LATEST PROSPECTUS

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

2. Provide latest prospectus (company and parent).

Response: Refer to Exhibit No. HVII-2.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN CAPITAL REQUIREMENTS

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

3. Supply projected capital requirements and sources of company, parent and system (consolidated) for the test year and each of three comparable future years.

Response: Refer to Exhibit No. HVII-3.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN DEBT SCHEDULE

53.53 VII. Rate of Return

D. Provide a schedule of debt and preferred stock of company, parent and system (consolidated) as of test year-end and latest date, detailing for each issue (if applicable):

4.

- a. Date of issue.
- b. Date of maturity.
- c. Amount issued.
- d. Amount outstanding.
- e. Amount retired.
- f. Amount required.
- g. Gain on reacquisition.
- h. Coupon rate.
- i. Discount or premium at issuance.
- j. Issuance expenses
- k. Net proceeds
- l. Sinking fund requirements.
- m. Effective interest rate.
- n. Dividend rate.
- o. Effective interest rate.
- p. Total average weighted effective cost rate.

Response: Refer to Exhibit No. FVII.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN FINANCIAL DATA

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

5. Supply financial data of company and/or parent for last five years:

- a. Earnings-price ratio (average).
- b. Earnings-book value ratio (per share basis) (avg. book value).
- c. Dividend yield (average).
- d. Earnings per share (dollar).
- e. Dividends per share (dollars).
- f. Average book value per share yearly.
- g. Average yearly market price per share (monthly high-low basis).
- h. Pre-tax funded debt interest coverage.
- i. Post-tax funded debt interest coverage.
- j. Market price-book value ratio.

Response:

	2021	2020	2019	2018	2017
Price-Earnings Ratio	36.7	35.3	33.7	30.2	35.1
Earnings-Book Value Ratio	8.7	8.4	9.0	9.1	9.0
Dividend Yield (Average)	1.59%	1.63%	1.87%	2.14%	1.82%
Earnings Per Share	\$1.300	\$1.270	\$1.110	\$1.040	\$1.010
Dividends Per Share	\$0.7571	\$0.7280	\$0.7001	\$0.6731	\$0.6472
Average Book Value Per Share	\$11.31	\$10.64	\$10.03	\$9.52	\$9.08
Average Yearly Market Price Per Share	\$47.66	\$44.79	\$37.43	\$31.44	\$35.50
Pre-Tax Funded Debt Interest Coverage	4.68	4.95	4.25	3.88	4.28
Post-Tax Funded Debt Interest Coverage	4.45	4.53	3.81	3.43	3.43
Market Price-Book Value Ratio	4.22	4.21	3.73	3.30	3.91

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 RATE OF RETURN AFUDC RATE

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

6. Provide AFUDC charged by company at test year-end and latest date, explain method by which rate was calculated and provide workpaper showing derivation of the company's current AFUDC rate.

Response: The AFUDC rate used by the Company as of December 31, 2021 was 10.04%.

The AFUDC rate is set by the Company based upon the sum of the weighted cost of debt and the weighted cost of common equity as determined in the Company's most recent fully-litigated rate proceeding before the Pennsylvania Public Utility Commission. The AFUDC rate used by the Company has not changed since December 31, 1992. Under FAS62, the capitalization rate to be applied to projects financed with tax-free debt, is the rate of that specific borrowing.

Component	Weighted Cost Rate
Long Term Debt	5.61
Common Equity	4.43
	10.04

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN COVERAGE REQUIREMENTS

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

7. Set forth provisions of company's and parent's charter and indentures (if applicable) which describe coverage requirements, limits on proportions of types of capital outstanding, and restrictions on dividend payouts.

Response:

Additional funded debt may be issued to the extent that total funded debt does not exceed an amount equal to 60% of net property additions, at the time the Company first becomes liable in respect of such indebtedness.

The most restrictive limitation upon payment of dividends on common stock is contained in the note agreements securing the senior notes issued by The York Water Company and all subsequent issues. This restriction provides that cash dividends paid on common stock and buybacks of common stock may not exceed the amount of earned surplus accumulated subsequent to December 31, 1982 plus \$1,500,000. As of December 31, 2021, none of the earnings retained in the business are restricted under this provision.

Under the Pedfa Series A debt issue of 2008, the Pedfa Series A and B debt issues of 2019, the YCIDA Series of 2015, and the line of credit, York Water Company is required to maintain an equity to total capitalization ratio of 38% and a minimum interest coverage ratio of 1.80. The Company has been able to maintain these ratios in all periods.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN BUDGET

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

8. Attach copies of the summaries of the company's projected budgets for the next two years (revenues, expenses and capital).

Response: Refer to Exhibit No. HVII-3 for the capital budgets, Exhibit No. HVII-8 for the 2023 revenue and expense budget, and Exhibit No. HXI-4 for the 2022 revenue and expense budget.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN DEBT REACQUISITIONS

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

9. Describe long-term debt reacquisitions by company and parent as follows:
- a. Reacquisitions by issue by year.
 - b. Total gain on reacquisitions by issue by year.
 - c. Accounting of gain for income tax and book purposes.

Response: a. Reacquisition by Issue by Year:

3.3% Debentures due 1979 - In 1969, debentures in the principal amount of \$128,000 were reacquired.

4.8% Debentures due 1982 - In 1959, debentures in the principal amount of \$246,000 were reacquired.

6.0% PEDFA Series 2008B - In 2011, the Company bought back the principal amount of \$115,000 under an estate feature.

6.0% PEDFA Series 2008B - In 2013, the Company bought back the principal amount of \$5,000 under an estate feature.

4.5% PEDFA Series 2014 - In 2016, the Company bought back the principal amount of \$10,000 under an estate feature.

5.0% Monthly Senior Notes Series 2010A - In 2019, the Company bought back the principal amount of \$15,000,000 under a call provision.

4.75% YCIDA Series 2006 - In 2019, the Company bought back the principal amount of \$10,500,000 under a call provision.

4.5% PEDFA Series 2014 - In 2019, the Company bought back the principal amount of \$14,870,000 under a call provision.

b. Total Gain on Reacquisition by Issue by Year:

3.3% Debentures due 1979 - In 1969, the total gain on the reacquisition of debentures was \$56,000.

4.8% Debentures due 1982 - In 1959, the total gain on the reacquisition of debentures was \$95,325.

There were no gains on any other reacquisition as the bonds were bought back at par.

c. Accounting of Gain for Income Tax and Book Purposes:

3.3% Debentures due 1979 - For book purposes, the total gain on the reacquisition of debentures of \$56,000 was deferred in 1969 and amortized over a ten-year period. For tax purposes, the total gain on the reacquisition of debentures of \$56,000 was deducted from the tax basis of 1969 depreciable assets.

4.8% Debentures due 1982 - For book purposes, the total gain on the reacquisition of debentures of \$95,325 was deferred in 1959 and amortized over a ten-year period. For tax purposes, the total gain on the reacquisition of debentures of \$95,325 was deducted from the tax basis of 1959 depreciable assets.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN COMPENSATING BANK BALANCES

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

10.

Provide the following information concerning compensating bank balance requirements for actual test year:

- a. Name of each bank.
- b. Address of each bank.
- c. Type of accounts with each bank (checking, savings, escrow, other services, etc.)
- d. Average daily balance in each account.
- e. Amount and percentage requirements for compensating bank balances at each bank.
- f. Average daily compensating bank balance at each bank.
- g. Documents from each bank explaining compensating bank balance requirements.
- h. Interest earned on each type of account.

Response: The Company has no compensating balance requirements.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 RATE OF RETURN BANK NOTES PAYABLE

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

11. Provide the following information concerning bank notes payable for actual test year:
- a. Line of credit at each bank.
 - b. Average daily balances of notes payable to each bank, by name of bank.
 - c. Interest rate charged on each bank note (prime rate formula).
 - d. Purpose of each bank note (e.g.-construction, fuel storage, working capital, debt retirement).
 - e. Prospective future need for this type of financing.

Response:

	Fulton
Line of Credit	\$ 50,000,000
Average Daily Balance	\$ 16,692,225
Interest Rate	LIBOR + 1.05% LIBOR floor of 0.25% Unused fee of 0.05%
Purpose	Construction, Acquisitions, and Working Capital

The Company expects to need this type of financing indefinitely into the future. When all cash on hand has been used, this type of financing will be used for construction expenditures, acquisitions, or working capital until permanent capital is issued.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN COMMON STOCK OFFERINGS

53.53 VII. Rate of Return

D. Submit details on company or parent common stock offerings (past five years to present) as follows:

12.
 - a. Date of prospectus.
 - b. Date of offering
 - c. Record date.
 - d. Offering period - dates and number of days.
 - e. Amount and number of shares of offering.
 - f. Offering ratio (if rights offering).
 - g. Percent subscribed.
 - h. Offering price.
 - i. Gross Proceeds per share.
 - j. Expenses per share.
 - k. Net proceeds per share (i -j).
 - l. Market price per share.
 - (1) At record date.
 - (2) At offering date.
 - (3) One month after close of offering.
 - m. Average market price during offering.
 - (1) Price per share.
 - (2) Rights per share - average value of rights.
 - n. Latest reported earnings per share at time of offering
 - o. Latest reported dividends at time of offering.

Response: Refer to page 2.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN COMMON STOCK OFFERINGS

In April, 2022, the Company closed an underwritten public offering of 976,600 shares and an over-allotment of 146,340 shares. Janney Montgomery Scott LLC was the underwriter in the offering. The Company received net proceeds in the offering, after deducting offering expenses and underwriter's discounts and commissions, of approximately \$44.0 million. The net proceeds were used for general corporate purposes, including the Company's capital investment program, repayment of outstanding indebtedness, and potential acquisitions.

The Securities Certificate for the issuance of up to 1,250,000 shares of common stock was registered by the Commission in its Order at Docket No. S-2021-3029613, dated January 13, 2022.

The Company has no parent.

Date of Prospectus	April 1, 2022	Market Price Per Share:	
		Record Date	\$44.87
Date of Offering	April 1, 2022	Offering Date	\$43.67
		One Month After Closing	TBD
Record Date	February 28, 2022		
		Average Market Price During Offering:	
Offering Period	April 5, 2022	Price Per Share	\$43.23
		Latest Reported Earnings	
Amount and Number of Shares of Offering	\$45,999,540	Per Share At Offering (Annual)	\$1.30
	1,121,940 shares	Latest Declared Dividends:	
		Per Share At Offering (Annual)	\$0.757
Percent Subscribed	100%		
Offering Price and Gross Proceeds Per Share	\$41.00		
Expenses Per Share	\$1.64		
Net Proceeds Per Share	\$39.36		

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN AFFILIATES

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

13. Attach chart explaining company's corporate relationship to its affiliates (system structure).

Response: The Company has no affiliates.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

14. If the utility plans to make a formal claim for a specified allowable rate of return, provide the following data in statement or exhibit form:
- a. Claimed capitalization and capitalization ratios with supporting data.
 - b. Claimed cost of long-term debt with supporting data.
 - c. Claimed cost of short-term debt with supporting data.
 - d. Claimed cost of total debt with supporting data.
 - e. Claimed cost of preferred stock with supporting data.
 - f. Claimed cost of common equity with supporting data.

Response: Refer to Exhibit No. FVII.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN FINANCIAL REPORTS

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

15. Supply copies of the following documents for the company and, if applicable, its parent:
- a. Most recent annual report to shareholders including any statistical supplements.
 - b. Most recent SEC form 10K.
 - c. All SEC form 10Q reports issued within last year.

Response: Refer to Exhibit No. HVII-15.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN BALANCE SHEETS

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

16. Supply copies of the company's balance sheets for each month/quarter for the last two years.

Response: Refer to Exhibit No. HVII-16.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN BOND RATING

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

17. Provide the bond rating history for the company and, if applicable, its parent from the major credit rating agencies for the last five years.

Response: Refer to Exhibit No. HVII-17.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN BOND RATING REPORTS

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

18. Provide copies of all bond rating reports relating to the company and, if applicable, its parent for the past two years.

Response: Refer to Exhibit No. HVII-18.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN PRESENTATIONS TO SECURITY ANALYSTS

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

19. Supply copies of all presentations by the company's and, if applicable, its parent's management to securities analysts during the past two years. This would include presentations of financial projections.

Response: Refer to Exhibit No. HVII-19.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN PROJECTED SECURITY ISSUANCES

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

20. Provide a listing of all securities issuances for the company and, if applicable, its parent projected for the next two years. The response should identify for each projected issuance the date, dollar amount, type of security, and effective cost rate.

Response: Refer to Exhibit No. HVII-20.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN DEBT REFINANCING

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

21. Identify any plan by the company to refinance high cost long-term debt or preferred stock.

Response: Refer to Exhibit No. HVII-21.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN ANALYST REPORTS

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

22. Provide copies of all securities analysts reports relating to the company and/or its parent issued within the past two years.

Response: Refer to Exhibit No. HVII-22.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN EQUITY INFUSIONS FROM PARENT

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

23. If applicable, supply a listing of all common equity infusions from the parent to the company over the past five years. In each case, identify date and dollar amount.

Response: The Company has no parent.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN DIVIDEND PAYMENTS TO PARENT

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

24. If applicable, identify the company's common dividend payments to its parent for each of the last five years.

Response: The York Water Company has no parent.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN FINANCIAL PROJECTIONS

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

25. Provide the latest year-by-year financial projections for the company for the next five years. Also, please indicate the date these projections were prepared; whether approved by management; and whether the projections have been submitted to bond rating agencies. The information will be treated in a confidential manner, if requested.

Response: Refer to Exhibit No. HVII-3.

The five-year projections are not formally approved by management or the Board of Directors. Management and the Board have approved only the next year's budget (2022). The budget for 2022 was prepared in November 2021 and the five year forecast was prepared in February and March 2022. The 2022 budget (operating and capital) were provided to Standard & Poor's.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN CONSTRUCTION BUDGET

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

26. Provide the company's 5-year construction budget.

Response: Refer to Exhibit No. HVII-3.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN CAPITAL STRUCTURE TARGET

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

27. Identify the company's and, if applicable, its parent's capital structure targets (percentages of capital types). Provide the complete basis for the capital structure targets.

Response: The Company's capital structure target is to maintain an equity ratio between 50% and 55% of capital.

The target capital structure is determined based on the Company's projected capital needs, the Company's size and the capital structures employed by other comparable investor-owned water utilities.

The Company believes that it must maintain a strong financial profile, including a strong equity ratio, given its construction expenditures and external capital requirements over the next several years. The Company's relatively small size makes it more difficult and expensive to raise external capital, and a strong equity ratio offsets some of the increased risk to investors.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN SHORT TERM DEBT AND CONSTRUCTION WORK IN PROGRESS

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

28. For each month, of the most recent 24 months, supply the company's:
- a. Short-term debt balance.
 - b. Short-term debt interest rate.
 - c. Balance of construction work in progress.
 - d. Balance of construction work in progress which is eligible for AFUDC accrual:

Response: Refer to Exhibit No. HVII-28.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN OTHER DEBT

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

29. Fully identify all debt (other than instruments traded in public markets) owed to all shareholders, corporate officers, or members of the board of directors, its affiliates, parent company, or subsidiaries.

Response: The Company has no debt (other than instruments traded in public markets) owed to shareholders, corporate officers, or members of the Board of Directors. The Company has no affiliates, subsidiaries, or parent company.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN STOCK DIVIDENDS, SPLITS OR PAR VALUE CHANGES

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

30. Provide a summary statement of all stock dividends, splits, or par value changes during the 2-year calendar period preceding the rate case filing.

Response: None.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN PARENT CAPITAL STRUCTURE

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

31. If a claim of the filing utility is based on utilization of the capital structure or capital costs of the parent company and system (consolidated), the reasons for this claim must be fully stated and supported.

Response: The Company has no parent.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE OF RETURN FINANCIAL RATIOS

53.53 VII. Rate of Return

D. Water and Wastewater Utilities

32. To the extent not provided elsewhere, supply financial data of company and/or parent for the last five years.

- a. Times interest earned ratio - pre and post tax basis.
- b. Preferred stock dividend coverage ratio - post tax basis.
- c. Times fixed charges earned ratio - pre tax basis.
- d. Dividend payout ratio.
- e. AFUDC as a percent of earnings available for common equity.
- f. Construction work in progress as a percent of net utility plant.
- g. Effective income tax rate.
- h. Internal cash generations as a percent of total capital requirements.

Response: Refer to Exhibit No. HVII-32.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE STRUCTURE AND COST OF SERVICE

53.53 VIII. Rate Structure and Cost of Service

D. Water and Wastewater Utilities

1. 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.
 - 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.
 - 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.
 - d. Explain thoroughly the methodology employed if the company distinguishes between transmission and distribution mains in its allocation of costs.
 - e. Provide a detailed explanation of how storage is utilized to meet base, maximum day and maximum hour demands.
 - f. Provide workpapers, calculations and supporting documentation which develop the equivalent meters and equivalent service line weights reflected in the company's cost of service study.
 - g. Provide all workpapers and supporting documentation for the fire flow requirement and duration utilized in the cost of service study.
 - h. Provide a breakdown of the number and size of private fire services according to the general water service class of customer.
 - i. Provide a calculation of the company's base cost of water per unit of consumption.
 - j. Provide a detailed cost analysis that supports the company's customer charges, by meter size, showing all direct and indirect costs included.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RATE STRUCTURE AND COST OF SERVICE SPECIAL RATE CONTRACTS

53.53 VIII. Rate Structure and Cost of Service

D. Water and Wastewater Utilities

2. 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: The Company has no special rate contracts.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
QUALITY OF SERVICE SDWA VIOLATIONS

53.53 IX. Quality of Service

D. Water and Wastewater Utilities

1

Indicate whether the company is in violation of any provision of the Pennsylvania Safe Drinking Water Act (SDWA) or any rule, regulation or order, or any condition of any permit, variance or exemption granted by the Department of Environmental Protection (DEP), or its predecessor.

- a. Provide information indicating whether the company is in compliance with SDWA provisions at the 25 Pa. Code, § 109.401 regarding general public notification requirements.
 - (i) Provide a copy of each public notification given in accordance with this section, since the last rate proceeding.
 - (ii) Provide a detailed explanation of all actions taken to remedy an acute violation, and/or to comply with the requirements prescribed by a variance or exemption.
 - (iii) State whether any fines or penalties were assessed by DEP, and indicate the amounts paid by the company.
- b. Provide the most recent copies of all annual consumer confidence reports issued pursuant to SDWA Amendments of 1996 since the last rate proceeding.
 - (i) Provide any annual consumer confidence reports which reflect violations of state and federal safe drinking water requirements.
 - (ii) Explain how these violations were resolved.

Response: The Company is not in violation of any provision of the Pennsylvania Safe Drinking Water Act or any rule, regulation or order, or any condition of any permit, variance or exemption granted by the Department of Environmental Protection.

The Company is under a Consent Order and Agreement with the Department of Environmental Protection due to its exceedance of the Lead and Copper Rule in 2016.

The Company is in compliance with Safe Drinking Water Act provisions regarding general public notification requirements. No public notifications have been given since the last rate proceeding.

A summary of all violations, and actions taken to remedy, is attached to Exhibit No. HIX-1. There have been no fines or penalties assessed by DEP.

A copy of the annual consumer confidence reports issued since the last rate proceeding is attached to Exhibit No. HIX-1.

No annual consumer confidence report has reflected a violation of state and federal safe drinking water requirements.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
QUALITY OF SERVICE OPERATING PRESSURE STANDARDS

53.53 IX. Quality of Service

D. Water and Wastewater Utilities

2. Indicate whether the company is in compliance with 52 Pa. Code, § 65.5 regarding normal operating pressure standards, and with 52 Pa. Code, § 65.6(d) regarding pressure surveys at regular intervals.
 - a. Provide details on any major water pressure problems which had occurred since the last rate proceeding in any part of the water distribution system.
 - b. Describe any action taken on a temporary basis, and the long term solutions developed to address any major water pressure problems.

Response: The Company is in compliance with Commission regulations regarding normal operating pressure standards and pressure surveys at regular intervals.

No major water pressure problems have occurred since the last rate proceeding.

The ordinary range of pressure in the distribution system is 30 psi to 130 psi. System pressures are maintained by the hydraulic grade that is established by the level of water in various tanks and reservoirs and by pumping.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
QUALITY OF SERVICE SERVICE INTERRUPTIONS

53.53 IX. Quality of Service

D. Water and Wastewater Utilities

3. Provide support to demonstrate that water service is being furnished on a continuous basis by supplying a summary of the company records of each service interruption greater than 24 hours since the last rate proceeding.

Response: The Company has not had a service interruption greater than 24 hours since the last rate case proceeding.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
QUALITY OF SERVICE CUSTOMER COMPLAINTS

53.53 IX. Quality of Service

- D. Provide a discussion of the company's policy, or provide a copy of the policy if in written form, on tracking and responding to customer complaints.
 - 4. a. Provide a summary report demonstrating the company's compliance with 52 Pa. Code, § 65.3 regarding the full and prompt investigation of service or facility complaints and the record keeping requirements of such complaints.

Response: The company responds to informal and formal PUC complaints in accordance with the requirements of 52 Pa. Code 65.3

The company receives complaints and/or inquiries via telephone, email, in-person interaction and social media platforms. In most cases, complaints are resolved at the customer service employee level, and notes are entered in the Company's customer information system as part of the customer's history file. Complaints regarding service or facilities that require additional intervention are escalated to a supervisor for follow-up. When necessary, the Company will issue a Company Report to the customer.

All inquiries are tracked for action taken prior to being closed out, and if the inquiry requires action by someone outside of the customer service department, a customer work order will be created to track the activity until completion.

In addition, the Company established a special link on its web page through which customers can submit complaints or inquiries directly to the customer service department. The President and Chief Executive Officer and the Chief Operating Officer are both copied on all of these inquiries. The VP of Customer Service monitors the activity of any complaints and inquiries several times each day and coordinates the appropriate company response to the inquiry. In an effort to gauge customer satisfaction, the Company also conducts telephone surveys of randomly selected customers whose homes were recently visited in response to a service-related issue. Customer service representatives administer the surveys and the VP-Customer Service reviews the results.

The Company has a VoIP telephone system. The telephone system has a call back feature. Each call is returned in a timely fashion.

Complaints or inquiries requiring some action on the part of the Company are logged into the Company's customer information system as part of the customer's history file.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
QUALITY OF SERVICE DISTRIBUTION SYSTEM MAPPING

53.53 IX. Quality of Service

D. Water and Wastewater Utilities

5. Indicate whether the company is in compliance with 52 Pa. Code, § 65.4(b) regarding complete and current mapping of the entire distribution system.

Response: The Company keeps complete maps, plans and records of its entire distribution system for its water service showing the size, character and location of each main, street valve and service line, as well as its collection systems for wastewater service showing the size, character and location of each sewer line, manhole, and lateral.

53.53 IX. Quality of Service

D. Water and Wastewater Utilities

6. Provide a summary report demonstrating the company's efforts in water conservation, since the last rate proceeding, pursuant to 52 Pa. Code, § 65.20.

Response: Education - The Company and its employees undertake an active role in the community to stress the need for water conservation. Speakers are provided to local organizations to explain the need for water conservation. The Company provides text books and a film to local school and scout groups on water conservation. The Company has also sponsored and provided instruction for the Boy Scout merit badge on Water and Soil Conservation.

Water Audit For Large Users - The Company has assigned a team of employees to complete the water audit process in a continuous improvement effort.

Efficiency Plumbing Fixtures - Most municipalities in which the Company serves have building code provisions which require the installation of water saving plumbing fixtures.

Unaccounted For Water - Refer to Exhibit No. HXI-5, the Company's water audit team also is involved with this process.

Leak Detection - Leak detection and repair is one of the Company's highest priorities. The Company has an employee whose sole responsibility is leak detection. During calendar year 2021, the Company's Leak Detection Coordinator detected 166 leaks throughout the Company's service territory.

In 2021, the Company also invested in mobile leak detection equipment to continue to search for water leaks in the distribution system.

Our Distribution Department Superintendent periodically contacts municipal street crew superintendents, police and fire officials in the municipalities served by The York Water Company to remind and encourage them to contact the Company if they observe any unusual water flows in the streets or at valve boxes or hydrants. All such reports are promptly investigated.

Metering - The Company meters all customer usage with the exception of fire service. All meter readings are checked during the billing process to make sure that the most recent consumption is consistent with the historical average. If the reading is abnormal, before billings are mailed, a telephone call is placed to the customer to tell them about the abnormal reading and to encourage them to investigate whether they have any leaking fixtures. The Company has received high praise from its customers for the validation procedure.

Conservation Plan - The Company seeks to encourage cost-effective water conservation in all of its contacts with the citizens of York and Adams Counties. Each year our customers receive bill inserts that describe ways to conserve water. In addition, a brochure that the Company provides to all new customers contains a section on water conservation. Also, the Company's Consumer Confidence Report (Refer to Exhibit No. HIX-1) contains water conservation information.

The Company has a Drought Contingency Plan, approved by the Commission and the Department of Environmental Protection, filed as a part of its Tariff.

The York Water Company became a partner of EPA's Water Sense program in 2008. The Company provides information on its website and through a bill insert regarding this program. The program seeks to educate Americans about saving water and protecting the environment.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
QUALITY OF SERVICE METER TESTING

53.53 IX. Quality of Service

D. Water and Wastewater Utilities

7. Provide a discussion of the company's policy regarding meter requirements, replacements and testing. State if the company's procedures are in compliance with 52 Pa. Code, § 65.8(b).
 - a. Provide meter test records as required in 52 Pa. Code, § 65.8(c) for the 50 meters most recently removed from service.
 - b. Provide a discussion of the company's policy and history of compliance with 52 Pa. Code, § 65.9 regarding adjustment of bills for meter error within the last year.

Response: The Company's policies regarding meter requirements, replacements and testing and adjustment of bills for meter error are in compliance with 52 Pa. Code, Paragraphs 65.8 and 65.9.

Meter test records for the meters removed from service thus far in 2022 are attached to Exhibit No. HIX-7.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
COMPARATIVE BALANCE SHEET AS OF FEBRUARY 29, 2024 AND DECEMBER 31, 2021

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

1. Provide a comparative balance sheet for the test year-end and the preceding year-end.

Response: Refer to pages 2 and 3.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
COMPARATIVE BALANCE SHEET AS OF FEBRUARY 29, 2024 AND DECEMBER 31, 2021

ASSETS

	FEBRUARY 29, 2024 (1)	DECEMBER 31, 2021 (2)
UTILITY PLANT		
Utility Plant in Service	573,077,180	460,565,393
Construction Work in Progress	8,060,323	25,184,270
Utility Plant Acquisition Adjustment	(3,491,269)	(3,636,547)
	<u>577,646,234</u>	<u>482,113,116</u>
Less; Reserve for Depreciation	104,181,120	99,203,831
	<u>473,465,114</u>	<u>382,909,285</u>
 OTHER PHYSICAL PROPERTY		
Other Physical Property	1,199,858	1,199,858
Less: Reserve for Depreciation	533,146	482,838
	<u>666,712</u>	<u>717,020</u>
 CURRENT ASSETS		
Cash	(1,745,250)	(1,745,250)
Special Deposits	44,102	44,102
Other Investments	59,724	59,724
Customers Accounts Receivable Less Reserve for Uncollectible Accounts	4,560,027	4,183,511
Other Accounts Receivable Less Reserve for Uncollectible Accounts	27,374	449,617
Unbilled Revenues	3,035,083	2,784,480
Materials and Supplies	1,643,068	1,916,729
Prepayments	1,022,117	1,073,706
	<u>8,646,245</u>	<u>8,766,619</u>
 OTHER LONG-TERM ASSETS		
Deferred Debt Expense	3,097,260	2,868,405
Deferred Rate Case Expense	714,375	17,326
Notes Receivable	255,481	255,481
Deferred Regulatory Asset	32,922,949	33,392,469
Prepaid Pension Cost	14,054,454	14,054,454
Other Deferred Assets	4,970,036	4,226,888
	<u>56,014,556</u>	<u>54,815,023</u>
	538,792,626	447,207,947

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
COMPARATIVE BALANCE SHEET AS OF FEBRUARY 29, 2024 AND DECEMBER 31, 2021

LIABILITIES	FEBRUARY 29, 2024 (1)	DECEMBER 31, 2021 (2)
CAPITALIZATION		
Common Stock, No Par Value, Authorized 46,500,000, Outstanding 1,071,664 in 2019, 12,852,295 in 2016	136,191,323	88,229,701
Earnings Retained in the Business	75,585,783	64,392,117
	<u>211,777,106</u>	<u>152,621,818</u>
LONG-TERM DEBT		
8.43% Senior Notes, Series D, due 2022	-	7,500,000
Variable Rate PEDFA Exempt Facilities Revenue Bonds, Series A, due 2029	12,000,000	12,000,000
3.00% PEDFA Exempt Facilities Revenue Refunding Bonds, Series A of 2019, due 2036	10,500,000	10,500,000
3.10% PEDFA Exempt Facilities Revenue Refunding Bonds, Series B of 2019, due 2038	14,870,000	14,870,000
YCIDA Series 2015, due 2029-2045	10,000,000	10,000,000
3.23% Senior Notes, due 2040	15,000,000	15,000,000
4.54% Senior Notes, due 2049	20,000,000	20,000,000
3.24% Senior Notes, due 2050	30,000,000	30,000,000
4.00% Senior Notes, due 2052	30,000,000	-
4.25% Senior Notes, due 2053	32,500,000	-
	<u>174,870,000</u>	<u>119,870,000</u>
CURRENT LIABILITIES		
Short-term Borrowings	2,653,353	29,319,981
Accounts Payable	5,330,514	5,009,882
Dividends Declared	2,981,566	2,293,169
Taxes Accrued	25,890	(700,668)
Interest Accrued	1,693,009	958,809
Other Current and Accrued Liabilities	2,382,124	2,238,838
	<u>15,066,456</u>	<u>39,120,011</u>
DEFERRED CREDITS		
Customers' Advances	12,584,594	12,724,761
Builders' Deposits and Advance Water Revenues	285,752	285,752
Deferred Investment Tax Credit	381,694	462,724
Deferred Federal Income Taxes	35,308,396	34,062,524
Deferred State Income Taxes	15,064,637	15,064,637
Deferred Regulatory Liability	23,594,341	24,504,171
Deferred Employee Benefits	5,459,553	4,529,689
Other Deferred Credits	1,403,750	2,085,680
	<u>94,082,718</u>	<u>93,719,938</u>
CONTRIBUTIONS IN AID OF CONSTRUCTION		
	<u>42,996,347</u>	<u>41,876,180</u>
	<u>538,792,626</u>	<u>447,207,947</u>

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OTHER PHYSICAL PROPERTY, INVESTMENTS IN AFFILIATED COMPANIES
AND OTHER INVESTMENTS AS OF FEBRUARY 29, 2024

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

2 Provide a detail of other physical property, investments in affiliated companies and other investments.

Response: Other Physical Property

Description (1)	As Of February 29, 2024 (2)
Land and Land Rights	105,865
Employee Center	353,051
Hellam Reservoir	59,500
Nickol's Quarry	180,999
Dietz Tract Dwelling	66,252
Seven Valleys Borough	24,975
Jefferson Borough	67,271
York New Salem Borough	25,970
York County Parks	118,302
Railroad Borough	11,600
Fountains at FP and Rail Trail	14,391
Forest Lakes Reservoir Land	15,253
Detention Pond - Asbury	<u>156,429</u>
	1,199,858

Investments in Affiliated Companies

The Company has no affiliates.

Other Investments 59,724

On February 25, 1992, the Company purchased 900 shares of Columbia Water Company common stock in the amount of \$37,800.

On July 27, 1998, the Company purchased 363 shares of Columbia Water Company common stock in the amount of \$17,224. This purchase was approved by the Commission in its Order at Docket No. A-213550.

On February 22, 2002, the Company purchased 50 shares of Columbia Water Company common stock in the amount of \$1,250.

On November 27, 2007, the Company purchased 200 shares of Columbia Water Company common stock in the amount of \$3,450.

As a result of various stock splits, the Company now owns 25,510 shares of Columbia Water stock, with no change to the investment.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
SPECIAL CASH DEPOSITS AS OF FEBRUARY 29, 2024

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

3. Provide the amounts and purpose of special cash deposits as of test-year end.

Response: Statement Savings Account

Funds of the employees of The York Water Company of 43,602 have been deposited in an interest-bearing savings account. These funds of the Company's employees are offset by a credit amount, reflected in Account No. 23100211, Employee Benefits Withheld-ESPP, and can be used only to purchase The York Water Company common stock on behalf of employees in accordance with the Company's Employee Stock Purchase Plan.

Special Cash Deposit-York Township 500

The Company has deposited \$500 with York Township to be used to indemnify the Township against any loss or damage caused by The York Water Company while working in the Township's streets.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
NOTES RECEIVABLE, ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES AND OTHER ACCOUNTS RECEIVABLE AS OF FEBRUARY 29, 2024

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

4. Describe the nature and/or origin and amounts of Notes Receivable, Accounts Receivable from Associated Companies, and other significant receivables, other than Customer Accounts, which appear on Balance Sheet.

Response: Notes Receivable

Note Receivable-Mt Zion Water District (Springettsbury Township) (Filed with the Commission at Docket No. U-850075)	255,481
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The Company was approached by officials of the above-named municipality regarding the extension of the Company's water mains to serve the municipality. Residents in the municipality were experiencing contamination problems with their wells and public water service was believed to be the best solution. The Company wanted to assist in improving the water quality in these troubled areas. However, the municipality was unwilling to pay for the facilities, and the Company could not compel existing residents to make contributions.

The Company developed a solution that charges residents a reasonable fee for connection while not burdening the municipality. The Company provided the funds for the construction of the facilities. For accounting purposes the Company lent funds to the municipality to cover the cost of the project. The municipality concurrently returned the funds to the Company which were recorded as an advance for construction.

As a part of the arrangement, the facilities constructed were leased to the municipality. However, there are no lease payments. The Company operates the facilities as agent for the municipality. Customers are billed directly by the Company. Customers in the water districts are charged the Company's repumped system rates because the water district is connected to the repumped system. Sales volume of, and revenues received from customers in the water district, are included in the Company's pro forma revenues, as set forth in Exhibit No. HII-2. The municipality, as lessee of the facilities, charges an application fee for each customer requesting to be connected to the system. In addition, the water district requires customers to pay surcharges. Amounts received from application fees and surcharges are paid to the Company, and the Company applies such amounts as payment of interest on the funds lent by the Company to the municipality, and as payment of the principal of the loan. In addition, as customers are connected to the system, the note receivable and the advance are reduced.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
NOTES RECEIVABLE, ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES AND OTHER ACCOUNTS RECEIVABLE AS OF FEBRUARY 29, 2024

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

4. Describe the nature and/or origin and amounts of Notes Receivable, Accounts Receivable from Associated Companies, and other significant receivables, other than Customer Accounts, which appear on Balance Sheet.
Accounts Receivable From Affiliated Companies

The York Water Company had no accounts receivable from associated companies as of February 29, 2024.

Other Accounts Receivable	27,374
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The York Water Company classifies other significant receivables, other than customer accounts, in Account No. 142, Other Accounts Receivable. A detail of Other Accounts Receivable as of February 29, 2024 is shown below.

The York Water Company Employee Stock Purchase Plan (a)	-
Reimbursement Due From Insurance Company	5,988
Scrap Income Receivable	7,056
Electric Curtailment Receivable	12,112
Other Miscellaneous Accounts Receivable	7,218
Reserve For Uncollectible Accounts	(5,000)
	27,374

- (a) The York Water Company has an Employee Stock Purchase Plan program. Stock purchases are paid entirely by employees through employee payroll deductions. Stock purchases are made on a quarterly basis. Pending the actual stock purchases, the employee payroll deductions are deposited in a segregated bank account, and are credited on the Company's books as "Amounts Withheld From Employees". Interest earned on the payroll deductions also is credited to the employees. When stock purchases are made after the end of the quarter, the purchase price of the stock is credited to "Common Stock Issued" and debited to "Other Accounts Receivable." The Company is subsequently reimbursed for the sale of shares purchased through the plan from the monies deposited in the segregated bank account by debiting "Amounts Withheld From Employees" and crediting "Other Accounts Receivable."

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS
AS OF FEBRUARY 29, 2024

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

5. Provide the amount of accumulated reserve for uncollectible accounts, method and rates of accrual, amounts accrued and amounts written-off in each of last three years.

Response: The York Water Company uses the reserve method of recording uncollectible accounts for book purposes.

The estimated amount of accumulated reserve as of February 29, 2024, December 31, 2022 and actual 2021, and the amounts accrued and projected to be written off for the twelve months ending February 29, 2024, and December 31, 2022 and actual 2021 are shown below.

Twelve Months Ended					
Year	Accumulated Reserve	Year	Annual Accrual	Write-offs	Recoveries of Amounts Previously Written-off
(1)	(2)	(3)	(4)	(5)	(6)
2/29/2024	855,000	2/29/2024	272,542	313,420	40,878
12/31/2022	855,000	12/31/2022	269,660	307,163	37,503
12/31/2021	855,000	12/31/2021	377,685	230,212	52,527

Refer to Exhibit No. FIII-2-7 for an adjustment of uncollectible accounts during the twelve months ending December 31, 2022 to a two-year ratio of the net of actual uncollectible accounts written-off to total projected operating revenues at existing rates.

Refer to Exhibit No. FIII-2-18 for an adjustment of uncollectible accounts during the twelve months ending December 31, 2022 to a two-year ratio of the net of actual uncollectible accounts written-off to total pro forma operating revenues at existing rates.

Refer to Exhibit No. FIII-2-31 for an adjustment of uncollectible accounts during the twelve months ending February 29, 2024 to a two-year ratio of the net of actual uncollectible accounts written-off to total projected operating revenues at existing rates.

Refer to Exhibit No. FIII-2-46 for an adjustment of uncollectible accounts during the twelve months ending February 29, 2024 to a two-year ratio of the net of actual uncollectible accounts written-off to total pro forma operating revenues at existing rates.

Refer to Exhibit No. FIII-2-55 for an adjustment of uncollectible accounts under proposed rates during the twelve months ending February 29, 2024 to a two-year ratio of the net of actual uncollectible accounts written-off to total operating revenues.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
PREPAYMENTS AS OF FEBRUARY 29, 2024

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

6. Provide a list of prepayments and give an explanation of special prepayments.

Response: A schedule of prepayments as of February 29, 2024 is shown below. The York Water Company has no special prepayments as of February 29, 2024.

Prepayment (1)	Amount (2)
Prepaid Health Insurance	485,514
Prepaid General Insurance	110,070
Prepaid Public Utility Commission, Consumer Advocate, Small Business Advocate, Damage Prevention Control Assessments	122,008
Prepaid Property and Realty Tax	47,449
Other Prepayments	257,076
	<hr/> 1,022,117

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OTHER CURRENT ASSETS AS OF FEBRUARY 29, 2024

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

7. Explain in detail any other significant (in amount) current assets listed on balance sheet.

Response: The Company has no Miscellaneous Current and Accrued Assets.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEFERRED ASSETS AS OF FEBRUARY 29, 2024

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

8. Explain in detail, including the amount and purpose, the deferred asset accounts that currently operate to effect or will at a later date effect the operating account supplying:

- a. Origin of these accounts.
- b. Probable change to this account in the near future.
- c. Amortization of these amounts currently charged to operations or to be charged in the near future.

Response: (a), (b), and (c)

Account (1)	As Of February 29, 2024 (2)
Unamortized Debt Expense	3,097,260

This account includes the unamortized portion of debt expense as of February 29, 2024 associated with the issuance of long-term debt. The debt expense is amortized over the respective terms of long-term debt by crediting this account and debiting Account No. 428, Amortization of Debt Expense. The fully-projected future test year balance includes new debt issuance costs of \$300,000 for the 2022 issue as well as \$325,000 issuance costs for the 2023 issue and continued amortization of historic amounts.

Account (1)	As Of February 29, 2024 (2)
Other Deferred Debits - Deferred Rate Case Expense	714,375

Deferred rate case expenses will be normalized over forty-eight months on the corporate books. The normalization of rate case expense will be credited to this account and charged to Account No. 666.8, Amortization of Rate Case Expense.

Refer to Exhibit No. HIII-2-1 for the normalization of the estimated expenses of this rate case over forty-eight months.

Account (1)	As Of February 29, 2024 (2)
Other Deferred Debits- Cash Value of Insurance Policies	4,832,892

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEFERRED ASSETS AS OF FEBRUARY 29, 2024

The Company has a supplemental retirement benefit plan for eight key employees of the Company consisting of the President and Chief Executive Officer, Chief Operating Officer, Chief Financial Officer, Chief Administrative Officer and General Counsel, Vice President-Customer Service, Vice President-Human Resources, Vice President-Engineering and Vice President-Technology and six retired former key employees. The plan is funded through life insurance policies.

The Company has a deferred savings plan for twenty-nine of its management and supervisory employees and eight retired former management employees. The plan is also funded through life insurance policies.

The deferred debit related to both plans' benefits represents the current cash surrender value of the life insurance policies that have been purchased to reimburse the Company for the costs of the plans.

The Company also reflects on its books of account as a deferred credit the current accrued liability with respect to the deferred compensation benefits.

The expenses and income associated with the Company's supplemental retirement and deferred savings plans have been eliminated from this rate case in accordance with the Settlement Agreement approved by the Commission under Docket No. R-000016236 with the exception of expenses from the deferred savings plan for employees not in the defined benefit pension plan.

Account (1)	As Of February 29, 2024 (2)
Other Deferred Debits - Preliminary Survey	137,144

This account includes expenditures for preliminary surveys, plans and investigations made for the purpose of determining the feasibility of projects under contemplation.

These expenditures are not included in the Company's rate base nor in the cost of service.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

9. Explain the nature of accounts payable to associated companies, and note amounts of significant items.

Response: The Company has no accounts payable to associated companies.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OTHER DEFERRED CREDITS AS OF FEBRUARY 29, 2024

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

10. Provide details of other deferred credits as to their origin and disposition policy (e.g. amortization)

Response:

Other Deferred Credits-Interest Rate Swap	1,403,750
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The Company utilizes an interest rate swap agreement to convert its variable rate debt to a fixed rate (cash flow hedge). As of February 29, 2024 the Company recorded an unrealized loss on the Interest Rate Swap. The Interest Rate Swap Agreement will expire on October 1, 2029.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OTHER RESERVES

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

11.

Provide details of any significant reserves, other than depreciation and bad debt, appearing on balance sheet.

Response:

There are no reserves other than depreciation and bad debt on the Company's balance sheet.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RETAINED EARNINGS FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024 AND
DECEMBER 31, 2022 AND ENDED DECEMBER 31, 2021 AND 2020

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

12. Provide an analysis of unappropriated retained earnings for the test year and two preceding years.

Response: Refer to page 2.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
RETAINED EARNINGS FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024 AND
DECEMBER 31, 2022 AND ENDED DECEMBER 31, 2021 AND 2020

	Period Ending February 29, 2024	Twelve Months Ending December 31, 2022	Twelve Months Ended December 31, 2021	Twelve Months Ended December 31, 2020
Balance at Beginning of Period	69,756,196	64,392,117	57,316,798	50,208,821
Add: Net Income for Period	20,579,284 *	16,156,738	16,983,810	16,597,712
Deduct: Cash Dividends for Period	14,749,697 **	10,792,659	9,908,491	9,489,735
Balance at End of Period	75,585,783	69,756,196	64,392,117	57,316,798

* Net income for the Period Ending February 29, 2024 includes fourteen months rather than twelve months in the other periods presented.

** Cash Dividends for the Period Ending February 29, 2024 includes five dividends rather than four in the other periods presented.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
ADVANCES TO PARENT CORPORATION

53.53 X. Balance Sheet

D. Water and Wastewater Utilities

13. Describe the purpose of any advances made by the company to its parent corporation and describe all terms and conditions associated with such advances, including an estimate of future advances or repayments that are expected to occur.

Response: The Company has no parent corporation.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OTHER DATA MONTHLY BALANCE SHEETS

53.53 XI. Other Data

D. Water and Wastewater Utilities

1. Provide the company's monthly balance sheets and income statements for each month of the historic and future test year.

Response: Refer to Exhibit No. HXI-1.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OTHER DATA INDEPENDENT AUDIT REPORT

53.53 XI. Other Data

D. Water and Wastewater Utilities

2. Supply a copy of internal and independent audit reports of the test year and prior calendar year, noting any exceptions and recommendations and disposition thereof.

Response: Refer to Exhibit No. HXI-2.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OTHER DATA BUDGET VARIANCE REPORTS

53.53 XI. Other Data

D. Water and Wastewater Utilities

3. Provide all monthly and/or quarterly budget variance reports to management and/or the board of directors submitted during the past year. Please provide the most recent detailed budget variance report which the company compiled, and update as additional reports are issued.

Response: Refer to Exhibit No. HXI-3.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OTHER DATA OPERATING AND CAPITAL BUDGETS

53.53 XI. Other Data

D. Water and Wastewater Utilities

4. Provide a copy of the company's most recent operating and capital budgets.

Response: Refer to Exhibit No. HXI-4.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OTHER DATA UNACCOUNTED FOR WATER

53.53 XI. Other Data

D. Water and Wastewater Utilities

5.

Provide a schedule that shows the percentage of unaccounted for water for the test year and two prior years. Describe how this amount was determined and explain any steps taken to reduce unaccounted for water.

Response: Refer to Exhibit No. HXI-5 for the percentage of unaccounted for water.

Refer to Exhibit No. FIX-6 for a summary of the Company's efforts in water conservation.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CORPORATE HISTORY

53.53 XI. Other Data

D. Water and Wastewater Utilities

6. Provide a corporate history (include the dates of original incorporation, subsequent mergers and/or acquisitions). Indicate all counties and cities and other governmental subdivisions to which service is provided (including service areas outside the state), and the total population in the area served.

Response: A copy of the Company's corporate history is attached.

Refer to Exhibit No. FII-3 for a listing of the municipalities in which service is supplied.

The estimated population served by the Company is 204,000.

CORPORATE HISTORY OF THE YORK WATER COMPANY

Letters Patent incorporating The York Water Company under Special Act of the General Assembly of Pennsylvania approved February 8, 1816 (Recorded in L Book Volume 1815-16, page 42) were issued by Simon Snyder, Governor of Pennsylvania, on February 23, 1816 (L.P. Volume 9, page 592).

By virtue of certain statutory mergers and Charter Amendments as hereinafter referred to, The York Water Company has extended its chartered territory so as to include 51 municipalities as follows: The City of York, the Boroughs of East Prospect, Felton, Glen Rock, Hallam, Jacobus, Jefferson, Loganville, Manchester, Mount Wolf, New Freedom, New Salem, North York, Railroad, Seven Valleys, Shrewsbury, Spring Grove, West York, York Haven and Yorkana, and the Townships of East Manchester, Manchester, Spring Garden, Springettsbury and West Manchester, and parts of the Townships of Codorus, Conewago, Hellam, Hopewell, Jackson, Lower Windsor, Newberry, North Codorus, North Hopewell, Paradise, Shrewsbury, Springfield, West Manheim, Windsor and York, in the County of York and the Boroughs of Abbottstown and Carroll Valley, and Townships of Berwick, Cumberland, Oxford, Hamilton, Reading, Mount Pleasant, Union and Straban, in the County of Adams and the Township of Letterkenny in the County of Franklin and the Commonwealth of Pennsylvania. The community served has an estimated population of 204,000.

Articles of Amendment, which expanded and consolidated the Company's chartered territory into one description, was duly filed with the Pennsylvania Department of State on June 29, 1990

(#9033866 to 9033870) with Certificate of Amendment issued thereon.

Miscellaneous amendments relating to administrative matters of minor importance were made to the corporate Charter by Act of April 13, 1827, P.L. 241 (L Book Volume 1826-27, page 241); Act of April 11, 1840, P.L. 300 (L Book Volume 1839-40, page 300); Act of April 2, 1850, P.L. 336 (L Book Volume 1850, page 336 at page 338); Act of February 2, 1866, P.L. 14 (L Book Volume 1866, page 14); by Amendment to the Charter filed May 17, 1967 (3-1-67.13 1261-1264 incl., recorded on August 16, 1967 in York County Record Book 60-L, page 974); and by Amendment to the Charter filed August 15, 1973 (3-1-73.37 607-611 incl., recorded on August 24, 1973 in York County Record Book 66-Y, page 542).

The Constitution of the Commonwealth of Pennsylvania adopted December 16, 1873 and the Act of April 29, 1874 and its Supplements were duly accepted by the Company by filing with the Secretary of the Commonwealth Certificates of Acceptance on May 6, 1891 (Volume 30, page 433), with Letters Patent duly issued thereon (L.P. Volume 55, page 2) and on March 18, 1896 (Volume 46, page 155), with Letters Patent duly issued thereon (L.P. Volume 55, page 56).

The Business Corporation Law of Pennsylvania was duly accepted by the Company by filing its Certificate of Acceptance with the Pennsylvania Department of State on October 27, 1984 (#398082).

* * * * *

The York Water Company acquired certain of its chartered territory by purchase of the franchises and property of the following companies, which were incorporated on the respective dates hereinafter set forth:

THE MAYERSVILLE WATER COMPANY (October 13, 1890, Charter Book No. 34, page 65), with both Authorization for Sale to The York Water Company and Return of Sale filed April 25, 1898 (Miscellaneous Corporation Record Book 20, page 220).

THE WATER COMPANY OF MANCHESTER TOWNSHIP (July 20, 1896, Charter Book No. 49, page 278), with Authorization for Sale to The York Water Company filed February 25, 1897 and Return of Sale filed March 9, 1897 (Miscellaneous Corporation Record Book 20, page 56 and Book 17, page 170).

THE WATER COMPANY OF SPRING GARDEN TOWNSHIP (July 20, 1896, Charter Book No. 49, page 276), with Authorization for Sale to The York Water Company filed February 25, 1897 and Return of Sale filed March 9, 1897 (Miscellaneous Corporation Record Book 20, page 57 and Book 17, page 168).

THE WATER COMPANY OF WEST MANCHESTER TOWNSHIP (July 20, 1896, Charter Book No. 49, page 277), with Authorization for Sale to The York Water Company filed February 25, 1897 and Return of Sale filed March 9, 1897 (Miscellaneous Corporation Record Book 20, page 58 and Book 17, page 169).

THE WATER COMPANY OF SPRINGETTSBURY TOWNSHIP (December 8, 1906, Charter Book No. 98, page 67), with corporate name changed to YORK SUBURBAN WATER COMPANY on October 31, 1925 (Charter Book No. 218, page 383).

MANCHESTER WATER COMPANY (December 19, 1929, Charter Book No. 272, page 87), with Authorization for Sale to Mt. Wolf-Manchester Water Company filed January 2, 1930 (Miscellaneous Corporation Record Book 175, page 521) and Return of Sale filed January 20, 1930 (Miscellaneous Corporate Record Book 176, page 46).

WATER COMPANY OF EAST MANCHESTER TOWNSHIP (December 19, 1929, Charter Book No. 260, page 462), with Authorization for Sale to Mt. Wolf-Manchester Water Company filed January 2, 1930 (Miscellaneous Corporation Record Book 175, page 524) and Return of Sale filed January 20, 1930 (Miscellaneous Corporation Record Book 176, page 49).

MT. WOLF-MANCHESTER WATER COMPANY (December 19, 1929, Charter Book No. 272, page 90), with Authorization for Sale to York Suburban Water Company filed February 6, 1930 (Miscellaneous Corporation Record Book 176, page 166) and Return of Sale filed February 26, 1930 (Miscellaneous Corporation Record Book 176, page 254); and with Approval from Water and Power Resources Board filed March 3, 1930 (Miscellaneous Corporation Record Book 176, page 276); and Approval of Acceptance of the Act of June 7, 1907 and the Act of April 13, 1905 by Water Supply Commission of Pennsylvania filed March 3, 1930 (Miscellaneous Corporation Record Book 176, page 277).

YORK SUBURBAN WATER COMPANY - Approval from Water and Power Resources Board filed March 3, 1930 (Miscellaneous Corporation Record Book 176, page 280); and Approval of Acceptance of the Act of June 7, 1907 and the Act of April 13, 1905 by Water Supply Commission of Pennsylvania filed March 3, 1930 (Miscellaneous Corporation Record Book 176, page 282).

THE WATER COMPANY OF YORK TOWNSHIP (October 1, 1940, Charter Book No. 379, pages 281-289 incl.), with Authorization for Sale to York Suburban Water Company filed December 30, 1940 (Miscellaneous Corporation Record Book 258, page 18) and Return of Sale filed December 31, 1940 (Miscellaneous Corporation Record Book 258, page 25).

YORK SUBURBAN WATER COMPANY, with Authorization for Sale to The York Water Company filed May 23, 1941 (Miscellaneous Corporation Record Book 261, page 49) and Return of Sale filed June 2, 1941 (Miscellaneous Corporation Record Book 261, page 188).

* * * * *

By various Charter Amendments from time to time, The York Water Company expanded its chartered territory in York County, Pennsylvania, as follows:

July 7, 1960 - Arlington Park area in the Township of York (Recorded on July 11, 1960 in York County Record Book 49-Y, page 104).

March 23, 1964 - A portion of the Township of Hellam, the Borough of Jacobus and certain portions of the Township of York and of the Township of Springfield (3-1-64.08 1229-1234 incl., recorded on April 8, 1964 in York County Record Book 55-U, page 599).

June 9, 1965 - Portions of the Townships of Windsor and York (3-1-65.17 158-162 incl., recorded on June 23, 1965 in York County Record Book 57-Z, page 298).

August 23, 1967 - Portion of the Township of Jackson (3-1-67.24 289-293 incl., recorded on September 5, 1967 in York County Record Book 60-N, page 290).

July 7, 1977 - Borough of Loganville and portions of the Townships of Springfield and York (3-1-77.33 1336-1340 incl., recorded on July 21, 1977 in York County Record Book 72-J, page 278).

March 19, 1979 - Portion of Hellam Township (Recorded on July 23, 1979 in York County Record Book 79-V, page 935).

May 3, 1983 - Boroughs of New Salem, Seven Valleys, York Haven and Yorkana and portions of the Townships of Lower Windsor, Newberry and North Codorus (as part of the Company's then consolidated description of its total chartered territory) (Department of State #83291065 through 83291071-398082).

May 9, 1985 - Borough of Hallam and surrounding portion of Hellam Township adjacent to and east of the Company's May 3, 1983 consolidated chartered territory (Department of State #85380906 through 85380910-398082).

May 7, 1990 - Portions of Springfield, York, Windsor, Lower Windsor and Hellam Townships (as part of the Company's then consolidated description of its total chartered territory) (Department of State #9033866 - 9033870).

* * * * *

Various Election Returns for Increases of Capital Stock were duly filed by the Company and its associate companies as more fully appears by reference to the following Miscellaneous Corporation Records Books and Pages: By Water Company of Springettsbury Township, Vol. 145, page 71, and Vol. 178, page 141; by Mt. Wolf-Manchester Water Company, Vol. 178, page 81; and by The York Water Company, Vol. 9, page 139 and Vol. 7, page 207; Vol. 17, page 100-110-277; Vol. 18, page 286; Vol. 21, page 125; Vol. 29, page 49; Vol. 27, page 190; Vol. 51, page 177; Vol. 65, page 249; Vol. 75, page 170; Vol. 112, page 562; Vol. 170, page 57; and Vol. 178, page 110. Certificate for the reduction of the par value of the Company's Common Stock from \$25.00 to \$10.00 a share was filed February 3, 1930 (Miscellaneous Corporation Record Book 176, page 163).

An Election Return for Increase of Indebtedness was similarly filed by the Company as more fully appears by reference to Roll 3-1-54.24, Film 290 (9-10-54), with Return of Actual Increase of Indebtedness filed to Roll 3-1-56.19, Film 1305 (6-2-56).

On May 20, 1986 the Company's Articles and Charter were amended so as to increase the Company's authorized number of shares to One Million (1,000,000) shares of Common Stock of the par value of \$10.00 per share (Department of State 8633 697 through 8633 699).

On June 29, 1990, the Company's Articles and Charter were amended to consolidate the Company's presently chartered territory and proposed additions thereto into one all-inclusive description. Added portions of Springfield, York, Windsor, Lower Windsor and Hellam Townships (9033866-9033870).

On February 28, 1994, the Company's Articles and Charter were amended to add portions of Lower Windsor, Jackson, North Codorus and Hellam Townships and East Prospect, Wrightsville and Spring Grove Boroughs (Microfilm Number 09415-0349-0352).

On May 20, 1996, the Company's Articles of Incorporation were restated and amended. The amended area added Jefferson Borough and portion of Codorus Township. In addition, authorized shares were increased to 1,200,000 shares (Microfilm Number 9636-94 to 9636-99).

On March 7, 1997, the Company's Articles of Incorporation were amended to add the Boroughs of Glen Rock, Shrewsbury, New Freedom, Railroad, Shrewsbury Township and portions of Hopewell and North Hopewell Townships (Microfilm Number 09719, 1725-1727).

On May 8, 1997, the Company's Articles of Incorporation were amended so as to increase the Company's authorized number of shares to six million (6,000,000) shares of common stock and to permit 500,000 shares of preferred stock, all shares at zero par value.

On January 2, 1998, the Company's Articles of Incorporation were amended to add a portion of the Township of Conewago to the Company's Charter Area (Microfilm Number 09796, 291-293).

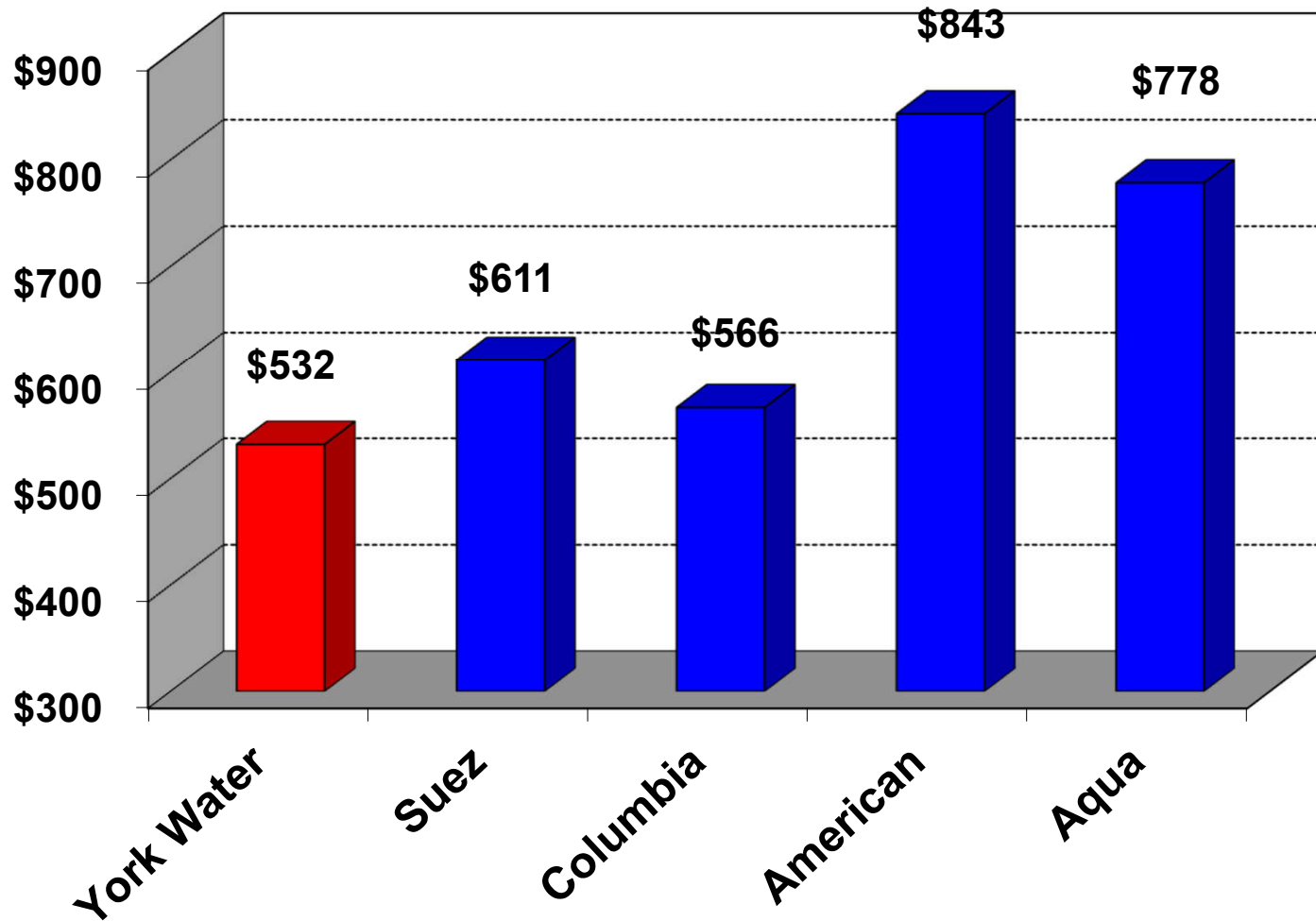
On May 6, 1999, the Company's Articles of Incorporation were amended so as to increase the Company's authorized number of shares to thirty-one million (31,000,000) shares of common stock and five hundred thousand (500,000) shares of preferred stock. All shares are at zero par value. This was necessary to facilitate the Shareholder Rights Plan. (Microfilm Number 9935, 176-178)

On May 1, 2000, the Company's Articles of Incorporation were amended and restated. The restated Articles (i) provide for conformance to a previous shareholder approved amendment to the Company's By-Laws and (ii) to delete provisions, which are no longer applicable due to previously approved amendments to the Restated Articles of Incorporation. (Microfilm Number 200035, 389-392)

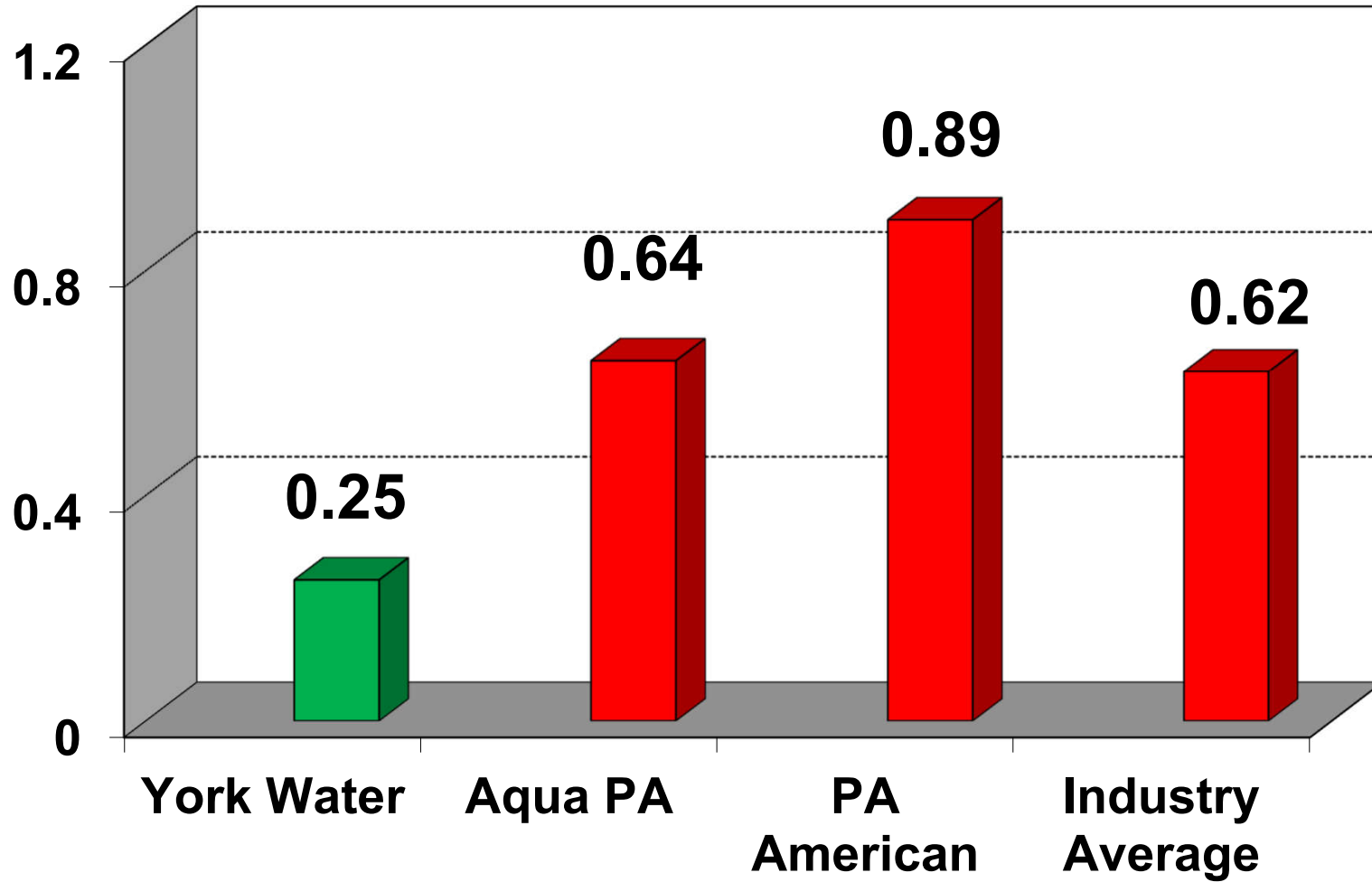
On May 4, 2010, the Company's Articles of Incorporation were amended so as to increase the Company's authorized number of shares to forty-six million, five hundred thousand (46,500,000) shares of common stock and five hundred thousand (500,000) shares of preferred stock. All shares are at zero par value.

Note: The York Water Company's entity number at the Pennsylvania Department of State is 398082.

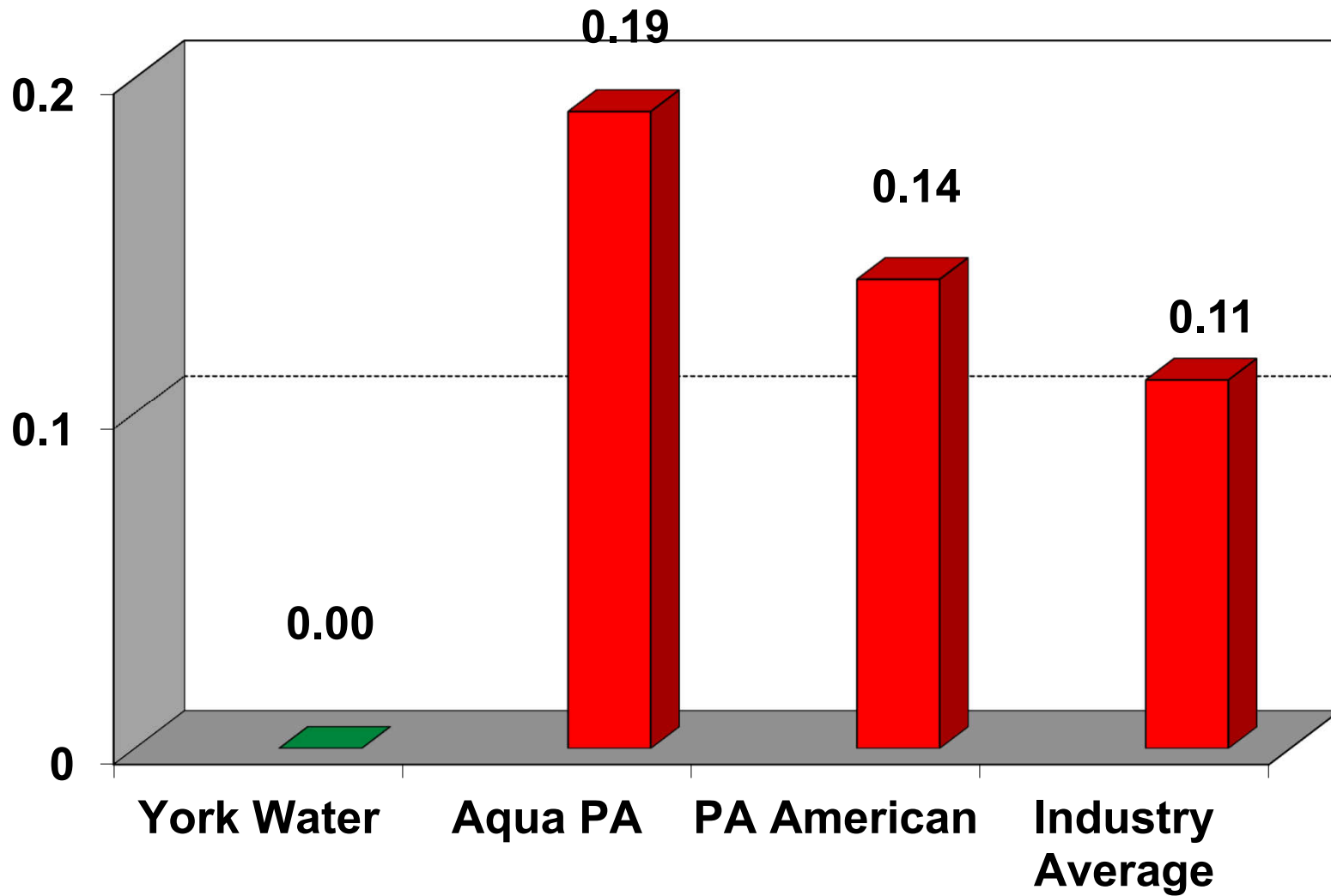
Annual Residential Customer Rates



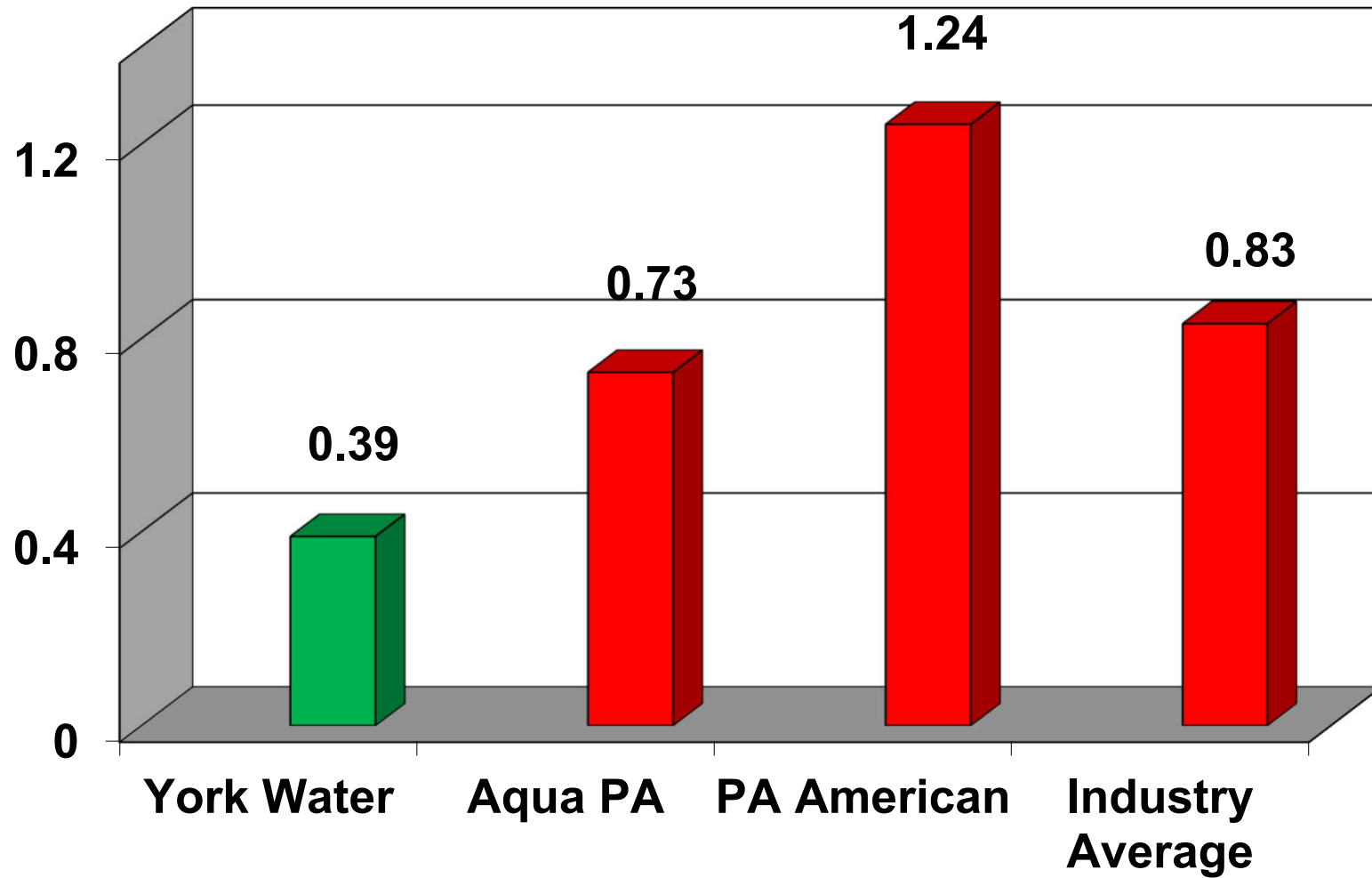
2017 Residential Complaint Rates



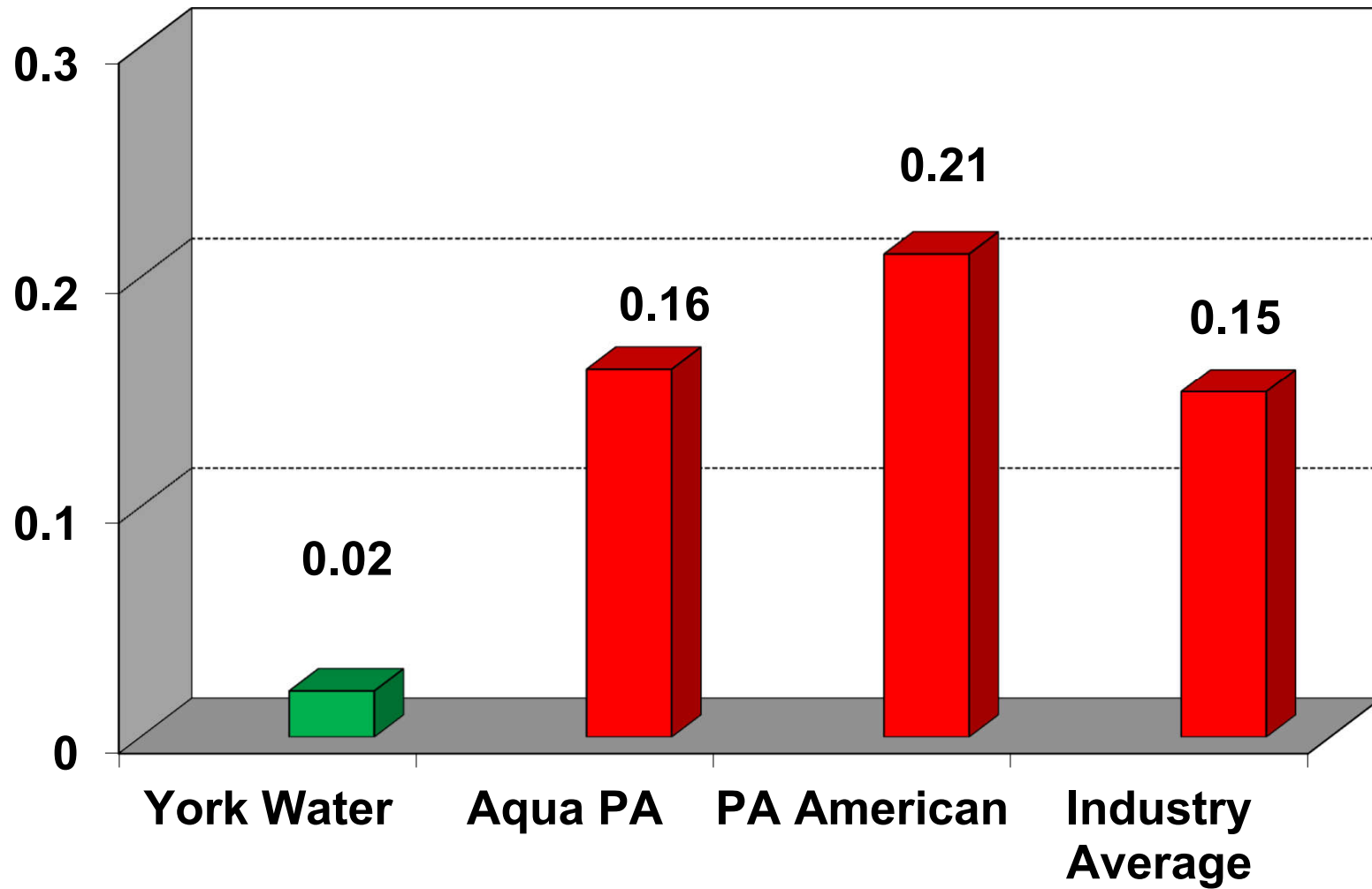
2017 Residential Justified Complaint Rates



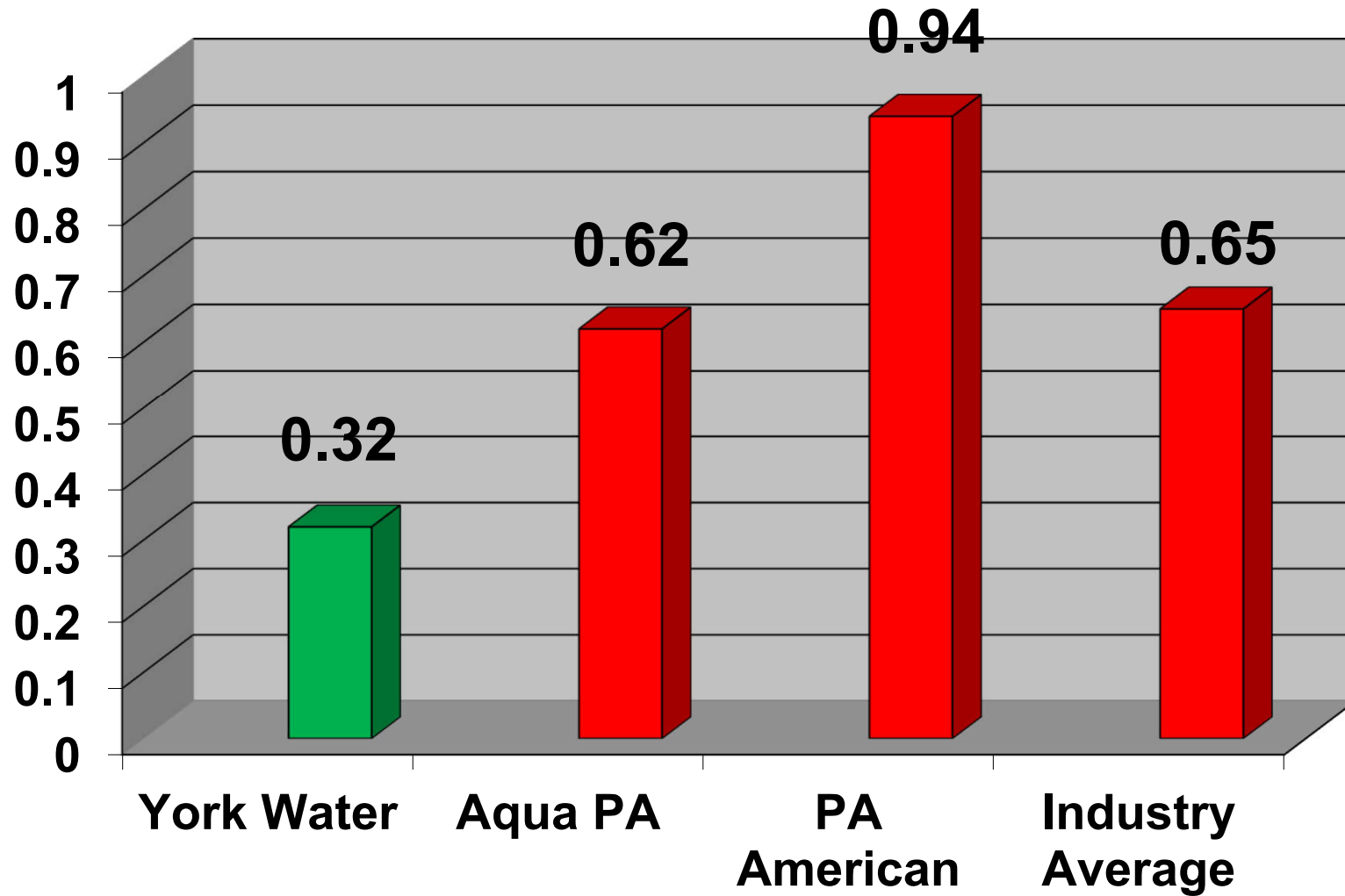
2018 Residential Complaint Rates



2018 Residential Justified Complaint Rate



2019 Residential Complaint Rates



2019 Residential Justified Complaint Rates

