

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	1,164
Commercial	41
Industrial	2
Total Metered Customers	1,207
Unmetered Customers	
Residential	1,985
Commercial and Industrial	165
Total Unmetered Customers	2,150
Total Customers	3,357

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 \$20,000 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-1W
 Page 2 of 10
 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)
WASTEWATER OPERATING REVENUES				
METERED SALES				
Residential	834,097	795,363	38,734	1
Commercial	38,977	33,506	5,471	
Industrial	2,167	2,158	9	
TOTAL METERED SALES	875,241	831,027	44,214	
UNMETERED SALES				
Residential	1,060,279	949,462	110,817	2
Commercial and Industrial	275,441	268,718	6,723	
TOTAL UNMETERED SALES	1,335,720	1,218,180	117,540	
OTHER OPERATING REVENUES				
Late Charges	4,861	713	4,148	
Miscellaneous Revenues	-	700	(700)	
TOTAL WASTEWATER OPERATING REVENUES	2,215,822	2,050,620	165,202	

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-1W
 Page 3 of 10
 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				
WASTEWATER TREATMENT				
Salaries and Wages-Operations	295,244	227,644	67,600	3
Salaries and Wages-Vacation	44,998	32,572	12,426	
Salaries and Wages-Maintenance Structures	-	1,544	(1,544)	
Salaries and Wages-Maintenance Equipment	18,227	7,651	10,576	
Purchased Treatment-Operations	973,227	673,549	299,678	4
Sludge Removal-Operations	214,553	53,845	160,708	5
Electric Expense-Operations	41,948	37,317	4,631	
Fuel-Operations	-	-	-	
Chemicals	32,789	24,316	8,473	
Operations-Materials and Supplies	37,255	38,087	(832)	
Operations-Testing Services	25,287	17,180	8,107	
Operations-Outside Services	51,187	11,746	39,441	6
Operations-Rental of Equipment	12,306	2,034	10,272	
Operations-Transportation Expense	40,314	22,275	18,039	
Operations-Vehicle Leases	-	-	-	
Operations-Miscellaneous Expense	256,027	253,482	2,545	
Operations-Registration for Industry Meetings	-	-	-	
Operations-Communications	8,389	6,058	2,331	
Operations-Office Expense and Utilities	4,222	2,836	1,386	
Operations-Uniforms	1,447	330	1,117	
Operations-Mailing	355	12	343	
Operations-Travel	417	205	212	
Operations-Meals	-	627	(627)	
Operations-Registration for Educational Seminars	2,148	214	1,934	
Maintenance-Materials and Supplies Structures	2,413	3,495	(1,082)	
Maintenance-Materials and Supplies Equipment	18,971	16,871	2,100	
Maintenance-Outside Services Structures	13,835	7,495	6,340	
Maintenance-Outside Services Equipment	24,391	20,477	3,914	
TOTAL WASTEWATER TREATMENT	2,119,950	1,461,862	658,088	

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-1W
 Page 4 of 10
 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)
WASTEWATER COLLECTION				
Salaries and Wages-Operations	1,058	30	89	
Operations-Communications	1,770	782	988	
Maintenance-Outside Services	32,055	77,010	(44,955)	7
Maintenance-Equipment Rental	-	-	-	
TOTAL WASTEWATER COLLECTION	34,883	77,822	(43,878)	
PUMPING EXPENSES				
Sludge Removal-Operations	3,360	3,959	(599)	
Electric Expense-Pumping	10,508	9,801	707	
Operations-Materials and Supplies	1,540	-	1,540	
Outside Services - Pumping	400	-	400	
Operations-Communications	6,611	9,338	(2,727)	
Maintenance-Materials and Supplies Structures	82	9	73	
Maintenance-Materials and Supplies Equipment	9,429	2,040	7,389	
Maintenance-Outside Services Structures	6,789	3,994	2,795	
Maintenance-Outside Services Equipment	19,002	21,856	(2,854)	
Total Wastewater Pumping Expenses	57,721	50,997	7,323	
ADMINISTRATIVE AND GENERAL				
Salaries and Wages-Admin & General	-	-	-	
Allocation from Water	589,761	536,041	53,720	8
Administrative and General Expenses Capitalized	(28,177)	(19,324)	(8,853)	
TOTAL ADMINISTRATIVE AND GENERAL	561,584	516,717	44,867	
TOTAL OPERATING EXPENSES	2,774,138	2,107,398	666,400	

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-1W
 Page 5 of 10
 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)
TAXES OTHER THAN INCOME TAXES				
Assessments	11,864	8,337	3,527	
PURTA	-	-	-	
FICA	-	-	-	
Local Real Estate Taxes	18,310	8,295	10,015	
Federal Unemployment	-	-	-	
State Unemployment	-	-	-	
Payroll Taxes Capitalized	(2,738)	(2,465)	(273)	
TOTAL TAXES OTHER THAN INCOME TAXES	27,436	14,167	13,269	
INCOME TAXES				
Current Federal Income Tax	(179,923)	(35,202)	(144,721)	9
Current State Income Tax	(95,984)	(24,690)	(71,294)	10
Deferred Federal Tax-Accelerated Depreciation	28,561	1,135	27,426	11
Deferred Federal Income Tax-Excess ADIT	(7,119)	(7,009)	(110)	
TOTAL INCOME TAXES	(254,465)	(65,766)	(188,699)	
Depreciation and Amortization	260,777	189,034	71,743	12
OPERATING INCOME	(592,064)	(194,213)	(397,851)	

Major Variance No. 1

	Twelve Months Ended		Increase
	12-31-21	12-31-20	(Decrease)
Metered Sales to Residential Customers	834,097	795,363	38,734

The increase in metered sales to residential customers in the amount of 38,734 was primarily due to the acquisition of the wastewater system of Amblebrook development in December 2020.

Major Variance No. 2

	Twelve Months Ended		Increase
	12-31-21	12-31-20	(Decrease)
Unmetered Sales to Residential Customers	1,060,279	949,462	110,817

The increase in unmetered sales to residential customers in the amount of 110,817 was primarily due to the acquisition of the wastewater system of Felton Borough in April 2020 and the acquisition of Letterkenny Township Municipal Authority in September 2020.

Major Variance No. 3

	Twelve Months Ended		Increase
	12-31-21	12-31-20	(Decrease)
Wastewater Treatment			
Salaries and Wages - Wastewater Treatment Operations	295,244	227,644	67,600

During the twelve months ended December 31, 2021, Company labor charged to this account increased 67,600 when compared to the twelve months ended December 31, 2020. Most of the increase was due to an increase in employees and an annual wage increase.

Major Variance No. 4

	Twelve Months Ended		Increase
	12-31-21	12-31-20	(Decrease)
Wastewater Treatment			
Purchased Treatment - Operations	973,227	673,549	299,678

During the twelve months ended December 31, 2021, Purchased Treatment - Operations increased 299,678 when compared to the twelve months ended December 31, 2020. The increase was due to higher amounts charged by third party operators of treatment plants connected to some of the Company's collection systems.

Major Variance No. 5

	Twelve Months Ended		Increase
	12-31-21	12-31-20	(Decrease)
Wastewater Treatment			
Sludge Removal - Operations	214,553	53,845	160,708

During the twelve months ended December 31, 2021, Sludge Removal - Operations increased 160,708 when compared to the twelve months ended December 31, 2020. The increase was due to the acquisition of three wastewater systems in 2020.

Major Variance No. 6

Wastewater Treatment	Twelve Months Ended		Increase (Decrease)
	12-31-21	12-31-20	
Outside Services - Operations	51,187	11,746	39,441

During the twelve months ended December 31, 2021, Treatment - Outside Services - Operations increased 39,441 when compared to the twelve months ended December 31, 2020. The increase was primarily due to the addition of contract services for the former Letterkenny Township Municipal Authority wastewater system acquired by the Company in 2020.

Major Variance No. 7

Wastewater Collection	Twelve Months Ended		Increase (Decrease)
	12-31-21	12-31-20	
Outside Services - Maintenance	32,055	77,010	(44,955)

During the twelve months ended December 31, 2021, Collection - Outside Services - Maintenance decreased (44,955) when compared to the twelve months ended December 31, 2017. The decrease was due to less inspection of sewer mains through CCTV in 2021 as compared to 2020.

Major Variance No. 8

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 from Water increased 53,720 when compared to the twelve months ended December 31, 2016. Upon the acquisition of several wastewater systems throughout 2020, additional expenses were allocated from water to wastewater.

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

Major Variance No. 9

	Twelve Months Ended		Increase
	12-31-21	12-31-20	(Decrease)
Current Federal Income Tax	(179,923)	(35,202)	(144,721)

During the twelve months ended December 31, 2021 current federal income taxes decreased (144,721) when compared to the twelve months ended December 31, 2020 primarily due to a decrease in federal taxable income.

Refer to Exhibit No. HIV-17-2W 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-17-5W 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-17-1W 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-17-5W 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-17-6W 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-17-10W 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-17-11W 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.

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

Major Variance No. 10

	Twelve Months Ended		Increase
	12-31-21	12-31-20	(Decrease)
Current State Income Tax	(95,984)	(24,690)	(71,294)

During the twelve months ended December 31, 2021 current state income taxes decreased (71,294) when compared to the twelve months ended December 31, 2020 primarily due to a decrease in state taxable income.

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

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

Refer to Exhibit No. FIV-17-1W for an adjustment of current state income tax for the twelve months ending December 31, 2022 based on projected state taxable income under current base rates.

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

Refer to Exhibit No. FIV-17-6W for an adjustment of current state income tax for the twelve months ending February 29, 2024, based on projected state taxable income under current base rates.

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

Refer to Exhibit No. FIV-17-11W for an adjustment of current state income tax for the twelve months ending February 29, 2024, based on pro forma state taxable income under proposed base rates.

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

Major Variance No. 11

	Twelve Months Ended		Increase
	12-31-21	12-31-20	(Decrease)
Account No. 410.10, Deferred Federal Deferred Federal Income Tax- Accelerated Depreciation	28,561	1,135	27,426

The increase in deferred Federal income tax-accelerated depreciation during the twelve months ended December 31, 2021, in the amount of 27,426 was due to an increase in the difference between liberalized depreciation and booked depreciation recorded during the twelve months ended December 31, 2021, compared to the difference between liberalized depreciation and booked depreciation recorded during the twelve months ended December 31, 2020.

Refer to Exhibit Nos. HIV-17-3 and HIV-17-4 for an annualization of deferred Federal income tax-accelerated depreciation for the twelve months ended December 31, 2021, based on plant in service as of December 31, 2021.

Refer to Exhibit Nos. FIV-17-2 and FIV-17-3 for an annualization of deferred Federal income tax-accelerated depreciation for the twelve months ending December 31, 2022, based on plant in service as of December 31, 2022.

Refer to Exhibit Nos. FIV-17-7 and FIV-17-8 for an annualization of deferred Federal income tax-accelerated depreciation for the twelve months ending February 29, 2024, based on plant in service as of February 29, 2024.

Major Variance No. 12

	Twelve Months Ended		Increase
	12-31-21	12-31-20	(Decrease)
Depreciation	260,777	189,034	71,743

During the twelve months ended December 31, 2021, depreciation and amortization increased by 71,743 when compared to the twelve months ended December 31, 2020, due to an increase in plant in service.

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

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

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

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-2W
 Page 1 of 2
 Witness: M E Poff

	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	2,215,822	HII-2W	1,816,102	4,031,924	HII-2W	3,043,892	7,075,816
Operating Expenses, Depreciation and Taxes Other Than Income Taxes							
Wastewater Treatment Expenses	2,119,950	HIII-2W	991,998	3,111,948			3,111,948
Wastewater Collection Expenses	34,883	HIII-2W	(478)	34,405			34,405
Pumping Expenses	57,721	HIII-2W	50,564	108,285			108,285
Administrative and General Expenses	561,584	HIII-2W	-	561,584	HIII-2W	-	561,584
Increased Costs Resulting From Load Growth	-	HIII-2W	-	-			-
Amortization of Utility Plant Acquisition Adjustment	-	HIII-2W	29,481	29,481			29,481
General Price Level Adjustment	-			-			-
Depreciation and Amortization	260,777	HI-2-1W	429,078	689,855			689,855
Taxes Other Than Income Taxes	27,436	HIV-15W	15,180	42,616	HIV-15W	20,442	63,058
Total Operating Expenses, Depreciation and Taxes Other Than Income Taxes	3,062,351		1,515,823	4,578,174		20,442	4,598,616
Net Operating Income Before Income Taxes	(846,529)		300,278	(546,251)		3,023,450	2,477,200
Income Taxes							
Current Federal Income Tax	(179,923)	HIV-17W	28,401	(151,522)	HIV-17W	571,496	419,974
Current State Income Tax	(95,984)	HIV-17W	15,010	(80,974)	HIV-17W	302,043	221,069
Deferred Federal Income Tax-Accelerated Depreciation	28,561	HIV-17W	(85,444)	(56,883)			(56,883)
Deferred Federal Income Tax-Excess ADIT	(7,119)	HIV-17W	(506)	(7,625)			(7,625)
Total Income Taxes	(254,465)		(42,538)	(297,003)		873,538	576,535
Net Operating Income	(592,064)		342,816	(249,248)		2,149,912	1,900,664

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-2W
 Page 2 of 2
 Witness: M E Poff

	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)
Other Income (Non-operating)							
Dividend Income	-			-			
Rent Income	-			-			
Interest Income	-			-			
Miscellaneous Non-operating Income	-			-			
Total Other Income	-			-			
Income Deductions							
Interest on Long Term Debt and Amort- ization of Debt Expense	-			-			-
Interest on Bank Borrowings	-			-			-
Interest Charged Construction	(158,860)			(158,860)			(158,860)
Miscellaneous Income Deductions	14,981			14,981			14,981
Total Income Deductions	(143,879)		-	(143,879)			(143,879)
Net Income	(448,185)		342,816	(105,369)		2,149,912	2,044,543

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	689,855
	Less: Depreciation for Twelve Months Ended December 31, 2021	260,777
		429,078
40300000	Depreciation	429,078

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-1W
 Page 2 of 2
 Witness: M E Poff

	AS OF 12-31-21 CUSTOMERS (1)	TWELVE MONTHS ENDED DECEMBER 31, 2021		AS OF 12-31-20 CUSTOMERS (4)	TWELVE MONTHS ENDED DECEMBER 31, 2020	
		GALLONS* SOLD (2)	REVENUES (3)		GALLONS* SOLD (5)	REVENUES (6)
OPERATING REVENUES						
SALES OF WASTEWATER						
METERED SALES						
RESIDENTIAL	1,164	48,250	834,097	1,093	45,189	795,363
COMMERCIAL	41	2,539	38,977	34	2,759	33,506
INDUSTRIAL	2	170	2,167	2	136	2,158
TOTAL METERED SALES	1,207	50,960	875,241	1,129	48,083	831,027
UNMETERED SALES						
RESIDENTIAL	1,985		1,060,279	1,985		949,462
COMMERCIAL AND INDUSTRIAL	165		275,441	165		268,718
TOTAL UNMETERED SALES	2,150	-	1,335,720	2,150	-	1,218,180
TOTAL SALES OF WASTEWATER		50,960	2,210,961		48,083	2,049,207
TOTAL CUSTOMERS	3,357			3,279		
OTHER OPERATING REVENUES						
LATE CHARGES			4,861			713
MISCELLANEOUS REVENUES			-			700
TOTAL OTHER OPERATING REVENUES			4,861			1,413
TOTAL OPERATING REVENUES		50,960	2,215,822		48,083	2,050,620

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

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

	UNDER EXISTING RATES			UNDER PROPOSED RATES			
	TWELVE MONTHS ENDED 12-31-21 (1)	HISTORIC TEST YEAR ADJUSTMENTS PAGE 2 (2)	PRO FORMA RATES TWELVE MONTHS ENDED 12-31-21 (3)	EXHIBIT REFERENCE (4)	REVENUE INCREASE (5)	PERCENT INCREASE (6)	PRO FORMA (7)
OPERATING REVENUES							
SALES OF WASTEWATER							
METERED SALES							
RESIDENTIAL	834,097	1,703,012	2,537,109		1,917,697	75.59%	4,454,805
COMMERCIAL	38,977	110,724	149,701		113,153	75.59%	262,853
INDUSTRIAL	2,167	35	2,202		1,664	75.59%	3,866
TOTAL METERED SALES	875,241	1,813,770	2,689,011		2,032,514		4,721,525
UNMETERED SALES							
RESIDENTIAL	1,060,279	1,837	1,062,116		802,810	75.59%	1,864,926
COMMERCIAL AND INDUSTRIAL	275,441	494	275,935		-		-
					208,568	75.59%	484,504
TOTAL UNMETERED SALES	1,335,720	2,331	1,338,051		1,011,378		2,349,430
TOTAL SALES OF WASTEWATER	2,210,961	1,816,102	4,027,063		3,043,892		7,070,955
LATE CHARGES	4,861		4,861				4,861
MISCELLANEOUS REVENUES	-		-				-
TOTAL OTHER OPERATING REVENUES	4,861	-	4,861				4,861
TOTAL OPERATING REVENUES	2,215,822	1,816,102	4,031,924		3,043,892	75.49%	7,075,816

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

EXHIBIT REFER- ENCE (1)	UNMETERED SALES TO		METERED SALES TO			TOTAL (7)
	UNMETERED SALES TO RESIDENTIAL CUSTOMERS 52100100 (2)	COM- MERCIAL CUSTOM- ERS 52100200 (3)	METERED SALES TO RESIDENTIAL CUSTOMERS 52200100 (4)	COM- MERCIAL CUSTOM- ERS 52200200 (5)	METERED SALES TO INDUSTRIAL CUSTOMERS 52200300 (6)	
HII-2-2W			6,273	299	35	6,607
HII-2-3W	1,837	494	(572)	(59)	(0)	1,700
HII-2-4W			26,418			26,418
HII-2-5W				3,660		3,660
HII-2-6W			1,670,892			1,670,892
HII-2-7W				106,824		106,824
TOTAL HISTORIC TEST YEAR REVENUE ADJUSTMENTS	1,837	494	1,703,012	110,724	35	1,816,102

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-5W for an explanation of this adjustment.	
52200100	Metered Sales to Residential Customers	6,273
52200200	Metered Sales to Commercial Customers	299
52200300	Metered Sales to Industrial Customers	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 adjust operating revenues for residential, commercial and industrial customers by applying currently effective base rates to test year units and consumption.	
	Operating Revenues Net of Unbilled (Refer to Exhibit No. HII-2-2W) (1)	Annualized Revenues at Base Rates Effective March 1, 2019 (Refer to Exhibit No. HII-4W) (2)
		Adjustment (3)
	Metered	
	Residential 840,370	839,799 (572)
	Commercial 39,276	39,217 (59)
	Industrial 2,202	2,202 (0)
	881,848	881,217 (631)
	Unmetered	
	Residential 1,060,279	1,062,116 1,837
	Commercial/ Industrial 275,441	275,935 494
	1,335,720	1,338,051 2,331
52200100	Metered Sales to Residential Customers	(572)
52200200	Metered Sales to Commercial Customers	(59)
52200300	Metered Sales to Industrial Customers	(0)
52100100	Unmetered Sales to Residential Customers	1,837
52100200	Unmetered Sales to Commercial/Industrial Customers	494

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 customers connected and disconnected during the twelve months ended December 31, 2021.	
	Metered Residential Customers as of December 31, 2021	1,164
	Metered Residential Customers as of December 31, 2020	1,093
	Metered Residential Customers Net Gain (1164 - 1093)	71
	Test Year Average Number of Metered Residential Customers (1164 + 1093 / 2)	1,129
	Annualized Revenues for Metered Residential Customers at Metered Base Rates Effective March 1, 2019 (See Exhibit No. HII-4W).	839,799
	Average Annual Revenue per Average Metered Residential Customer (839,799 / 1,129)	744.17
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue / 2 (71 * 744.17 / 2)	26,418
52200100	Metered Sales to Residential Customers	26,418

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 customers connected and disconnected during the twelve months ended December 31, 2021.	
	Metered Commercial Customers as of December 31, 2021	41
	Metered Commercial Customers as of December 31, 2020	34
	Metered Commercial Customers Net Gain (41 - 34)	7
	Test Year Average Number of Metered Commercial Customers (41 + 34 / 2)	38
	Annualized Revenues for Metered Commercial Customers at Metered Base Rates Effective March 1, 2019 (See Exhibit No. HII-4W).	39,217
	Average Annual Revenue per Average Metered Commercial Customer (39,217 / 38)	1,045.77
	Annualized Revenue Adjustment = Net Loss x Average Annual Revenue / 2 (7 * 1045.77 / 2)	3,660
52200200	Metered Sales to Commercial Customers	3,660

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 metered West Manheim Borough residential customers acquired January 3, 2022.	
	Monthly Revenue from Metered Residential Customers based on January 2022 Actual Revenue	139,241
	Twelve months of revenue not included in the historic test year	1,670,892
52200100	Metered Sales to Residential Customers	1,670,892

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 metered West Manheim Borough commercial customers acquired January 3, 2022.	
	Monthly Revenue from Metered Commercial Customers based on January 2022 Actual Revenue	8,902
	Twelve months of revenue not included in the historic test year	106,824
52200200	Metered Sales to Commercial Customers	106,824

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.
- 3

RESPONSE Refer to Exhibit No. FII-3W.

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 page 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 - 3

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

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

RATE BLOCK 100 GAL (1)	NUMBER OF EDU'S (2)	CONSUMPTION 100 GAL (3)	PRESENT BASE RATES (4)	REVENUE AT PRESENT BASE RATES (5)
<u>RESIDENTIAL METERED</u>				
CUSTOMER CHARGE				
Flat Rate	5848		62.50	365500
Flat Rate	7916		55.00	435380
OUTPUT CHARGE				
OVER 40		49174	0.2500	12294
OVER 40		53250	0.5000	26625
TOTAL RESIDENTIAL METERED	13764	102424		839799
<u>RESIDENTIAL UNMETERED</u>				
CUSTOMER CHARGE				
Flat Rate	2830		62.50	176875
Flat Rate	20707		32.71	677326
Flat Rate	1370		79.50	108915
Flat Rate	2200		45.00	99000
TOTAL RESIDENTIAL UNMETERED	27107			1062116
TOTAL RESIDENTIAL	40871	102424		1901914

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

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

RATE BLOCK 100 GAL (1)	NUMBER OF EDU'S (2)	CONSUMPTION 100 GAL (3)	PRESENT BASE RATES (4)	REVENUE AT PRESENT BASE RATES (5)
<u>COMMERCIAL METERED</u>				
CUSTOMER CHARGE				
Flat Rate	208		62.50	13000
Flat Rate	370		55.00	20323
OUTPUT CHARGE				
OVER 40		6732	0.2500	1683
OVER 40		8422	0.5000	4211
TOTAL COMMERCIAL METERED	578	15154		39217
<u>COMMERCIAL AND INDUSTRIAL UNMETERED</u>				
CUSTOMER CHARGE				
Flat Rate	0		62.50	0
Flat Rate	6527		40.42	263821
Flat Rate	132		79.50	10494
Flat Rate	36		45.00	1620
TOTAL COMMERCIAL UNMETERED	6695			275935
TOTAL COMMERCIAL	7272.5	15154		315152

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

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

RATE BLOCK 100 GAL (1)	NUMBER OF EDU'S (2)	CONSUMPTION 100 GAL (3)	PRESENT BASE RATES (4)	REVENUE AT PRESENT BASE RATES (5)
<u>INDUSTRIAL METERED</u>				
CUSTOMER CHARGE				
Flat Rate			62.50	0
Flat Rate	36		55.00	1980
OUTPUT CHARGE				
OVER 40			0.2500	0
OVER 40		444	0.5000	222
TOTAL INDUSTRIAL METERED	36	444		2202
TOTAL INDUSTRIAL	36	444		2202

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. Pages 2 and 3 of Exhibit No. HII-5W 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-2-2W 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-5W, Page 2 of 4, for a detailed computation of accrued utility revenues as of December 31, 2021.

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

Refer to Exhibit No. HII-5W, 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-5W
 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	WW Residential	52200100	26,882.75	28.91	929.88	12/7	24	22,317.12
	WW Commercial	52200200	761.00	28.91	26.32	12/7	24	631.68
	WW Commercial	52200200	328.25	28.91	11.35	12/7	24	272.40
5	WW Residential	52200100	46,559.93	37.42	1,244.25	12/27	4	4,977.00
	WW Commercial	52200200	2,448.75	37.42	65.44	12/27	4	261.76
	WW Industrial	52200300	177.50	37.42	4.74	12/27	4	18.96
	WW Commercial	52200200	110.00	37.42	2.94	12/27	4	11.76
			77,268.18					28,490.68

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

Exhibit No.HII-5W
 Page 3 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	WW Residential	52200100	27,015.25	31.81	849.27	12/7	24	20,382.48
	WW Commercial	52200200	835.25	31.81	26.26	12/7	24	630.24
	WW Commercial	52200200	316.50	31.81	9.95	12/7	24	238.80
5	WW Residential	52200100	40,226.71	30.51	1,318.48	12/21	10	13,184.80
	WW Commercial	52200200	1,742.50	30.51	57.11	12/21	10	571.10
	WW Industrial	52200300	165.00	30.51	5.41	12/21	10	54.10
	WW Commercial	52200200	110.00	30.51	3.61	12/21	10	36.10
			70,411.21					35,097.62

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	-6607
52200100	Metered Sales to Residential Customers	6273
52200200	Metered Sales to Commercial Customers	299
52200300	Metered Sales to Industrial Customers	35

0

Refer to Exhibit No. HII-2-2W 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
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	3078		0.0
January, 2021	3083	5	0.0
February	3092	9	0.0
March	3094	2	0.0
April	3110	16	0.0
May	3111	1	0.0
June	3123	12	0.0
July	3121	-2	0.0
August	3127	6	0.0
September	3133	6	0.0
October	3133	0	0.0
November	3150	17	0.0
December	3149	-1	0.0
January, 2022	5193	2044	0.0
February	5204	11	0.0
March	5219	15	0.0
Commercial			
December, 2020	199		0.0
January, 2021	200	1	0.0
February	204	4	0.0
March	205	1	0.0
April	205	0	0.0
May	204	-1	0.0
June	203	-1	0.0
July	204	1	0.0
August	204	0	0.0
September	204	0	0.0
October	205	1	0.0
November	205	0	0.0
December	206	1	0.0
January, 2022	235	29	0.0
February	233	-2	0.0
March	232	-1	0.0

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	2		0.0
January, 2021	2	0	0.0
February	2	0	0.0
March	2	0	0.0
April	2	0	0.0
May	2	0	0.0
June	2	0	0.0
July	2	0	0.0
August	2	0	0.0
September	2	0	0.0
October	2	0	0.0
November	2	0	0.0
December	2	0	0.0
January, 2022	2	0	0.0
February	2	0	0.0
March	2	0	0.0

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-7W.

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-9W.

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 Page 2

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)
WASTEWATER TREATMENT EXPENSES				
Salaries and Wages-Operations	70150000	295244	227644	195440
Salaries and Wages-Vacation	70150050	44998	32572	25519
Salaries and Wages-Maintenance Structures	70160002	0	1544	1807
Salaries and Wages-Maintenance Equipment	70160003	18227	7651	9457
Purchased Treatment-Operations	71050000	973227	673549	589008
Sludge Removal-Operations	71150000	214553	53845	39874
Electric Expense-Operations	71550000	41948	37317	28955
Fuel-Operations	71650000	0	0	0
Chemicals	71850000	32789	24316	18740
Operations-Materials and Supplies	72050000	37255	38087	16167
Operations-Testing Services	73550000	25287	17180	14570
Operations-Outside Services	73650000	51187	11746	-796
Operations-Rental of Equipment	74250003	12306	2034	0
Operations-Transportation Expense	75050000	40314	22275	19502
Operations-Vehicle Leases	75050001	0	0	0
Operations-Miscellaneous Expense	77550000	256027	253482	237303
Operations-Registration for Industry Meetings	77550200	0	0	108
Operations-Communications	77550300	8389	6058	4808
Operations-Office Expense and Utilities	77550600	4222	2836	1842
Operations-Uniforms	77550700	1447	330	383
Operations-Mailing	77550900	355	12	170
Operations-Travel	77551210	417	205	0
Operations-Meals	77551220	0	627	70
Operations-Registration for Educational Seminars	77551300	2148	214	649
Maintenance-Materials and Supplies Structures	72060002	2413	3495	2508
Maintenance-Materials and Supplies Equipment	72060003	18971	16871	18159
Maintenance-Outside Services Structures	73660002	13835	7495	4161
Maintenance-Outside Services Equipment	73660003	24391	20477	5561
Maintenance-Equipment Rental	74260003	0	0	0
Total Wastewater Treatment Expenses		2119950	1461862	1233965

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)
WASTEWATER COLLECTION EXPENSES				
Salaries and Wages-Operations	70110000	1058	30	89
Maintenance-Materials and Supplies	72020008	1770	782	1179
Maintenance-Outside Services	73620000	32055	77010	1571
Maintenance-Equipment Rental	74220003	0	0	0
Total Water Collection Expenses		34883	77822	2839
PUMPING EXPENSES				
Sludge Removal-Operations	71130000	3360	3959	0
Electric Expense-Pumping	71530000	10508	9801	6279
Operations-Materials and Supplies	72030000	1540		
Outside Services - Pumping	73630000	400	0	0
Operations-Communications	77530300	6611	9338	4140
Maintenance-Materials and Supplies Structures	72040002	82	9	1581
Maintenance-Materials and Supplies Equipment	72040003	9429	2040	261
Maintenance-Outside Services Structures	73640002	6789	3994	3610
Maintenance-Outside Services Equipment	73640003	19002	21856	1738
Total Wastewater Pumping Expenses		57721	50997	17609
GENERAL PLANT EXPENSES				
Salaries and Wages-Admin & General	70180000	0	0	907
Allocation from Water	77580005	589761	536041	413815
Administrative and General Expenses Capitalized	77580002	-28177	-19324	-8667
Total General Plant Expenses		561584	516717	406055
Total Operating Expenses		2774138	2107398	1660468

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-2W
Page 1 of 2
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)
Wastewater Treatment Expenses							
70150000 Salaries and Wages-Operations	295,244	HIII-2-4	(16,346)	278,898			278,898
70150050 Salaries and Wages-Vacation	44,998	HIII-2-4	(3,624)	41,374			41,374
70160002 Salaries and Wages-Maintenance Structures	-	HIII-2-4	824	824			824
70160003 Salaries and Wages-Maintenance Equipment	18,227	HIII-2-4	(4,424)	13,803			13,803
71050000 Purchased Treatment-Operations	973,227	HIII-2-2W	1,078,422	2,051,649			2,051,649
71150000 Sludge Removal-Operations	214,553	HIII-2-2W, HIII-2-3W	(66,342)	148,211			148,211
71550000 Electric Expense-Operations	41,948	HIII-2-9W	3,488	45,436			45,436
71650000 Fuel-Operations	-			-			-
71850000 Chemicals	32,789			32,789			32,789
72050000 Operations-Materials and Supplies	37,255			37,255			37,255
73550000 Operations-Testing Services	25,287			25,287			25,287
73650000 Operations-Outside Services	51,187			51,187			51,187
74250003 Operations-Rental of Equipment	12,306			12,306			12,306
75050000 Operations-Transportation Expense	40,314			40,314			40,314
75050001 Operations-Vehicle Leases	-			-			-
77550000 Operations-Miscellaneous Expense	256,027			256,027			256,027
77550200 Operations-Registration for Industry Meetings	-			-			-
77550300 Operations-Communications	8,389			8,389			8,389
77550600 Operations-Office Expense and Utilities	4,222			4,222			4,222
77550700 Operations-Uniforms	1,447			1,447			1,447
77550900 Operations-Mailing	355			355			355
77551210 Operations-Travel	417			417			417
77551220 Operations-Meals	-			-			-
77551300 Operations-Registration for Educational Seminars	2,148			2,148			2,148
72060002 Maintenance-Materials and Supplies Structures	2,413			2,413			2,413
72060003 Maintenance-Materials and Supplies Equipment	18,971			18,971			18,971
73660002 Maintenance-Outside Services Structures	13,835			13,835			13,835
73660003 Maintenance-Outside Services Equipment	24,391			24,391			24,391
74260003 Maintenance-Equipment Rental	-			-			-
Total Wastewater Treatment Expenses	2,119,950		991,998	3,111,948		-	3,111,948

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-2W
Page 2 of 2
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 (5)	Pro Forma Twelve Months Ended December 31, 2021 (7)
WASTEWATER COLLECTION EXPENSES						
70110000 Salaries and Wages-Operations	1,058	HIII-2-4	(478)	580		580
72020008 Maintenance-Materials and Supplies	1,770			1,770		1,770
73620000 Maintenance-Outside Services	32,055			32,055		32,055
74220003 Maintenance-Equipment Rental	-			-		-
Total Wastewater Collection Expenses	34,883		(478)	34,405	-	34,405
PUMPING EXPENSES						
71130000 Sludge Removal-Operations	3,360			3,360		3,360
71530000 Electric Expense-Pumping	10,508	HIII-2-2W,HIII-2-9W	24,564	35,072		35,072
72030000 Operations-Materials and Supplies	1,540			1,540		1,540
73630000 Outside Services - Pumping	400			400		400
77530300 Operations-Communications	6,611	HIII-2-2W	2,000	8,611		8,611
72040002 Maintenance-Materials and Supplies Structures	82			82		82
72040003 Maintenance-Materials and Supplies Equipment	9,429	HIII-2-2W	9,000	18,429		18,429
73640002 Maintenance-Outside Services Structures	6,789	HIII-2-2W	6,000	12,789		12,789
73640003 Maintenance-Outside Services Equipment	19,002	HIII-2-2W	9,000	28,002		28,002
Total Wastewater Pumping Expenses	57,721		50,564	108,285	-	108,285
Wastewater General Plant Expenses						
70180000 Salaries and Wages-Admin & General	-			-		-
77580005 Allocation from Water	589,761			589,761		589,761
77580002 Administrative and General Expenses Capitalized	(28,177)			(28,177)		(28,177)
Total Wastewater General Plant Expenses	561,584		-	561,584	-	561,584
40600001 Amortization of Utility Plant Acquisition Adjustments	-	HIII-2-1W	29,481	29,481		29,481
Increased Costs Resulting From Load Growth	-			-		-
Total Operating Expenses	2,774,138		1,071,565	3,845,703	-	3,845,703

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

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To amortize over ten years the acquisition costs of the wastewater property and rights of Felton Borough 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	913,679
	Less: Depreciated Original Cost of Wastewater Property and Rights	618,871
	Acquisition Adjustment	294,808
	Ten Year Amortization (294,808 / 10)	29,481
40600001	Amortization of Utility Plant Acquisition Adjustments	29,481

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 the West Manheim Borough wastewater collection system acquired January 3, 2022.	
	Purchased Treatment from Penn Township	1,078,422
	Sludge Removal for Pumping Stations	16,000
	Purchased Power for Pumping Stations	25,000
	Communications for Pumping Stations	2,000
	Maintenance Expenses for Pumping Stations	24,000
	Total Operating Expenses	1,145,422
71050000	Purchased Treatment-Operations	1,078,422
71130000	Sludge Removal-Operations	16,000
71530000	Electric Expense-Pumping	25,000
77530300	Operations-Communications	2,000
72040003	Maintenance-Materials and Supplies Equipment	9,000
73640002	Maintenance-Outside Services Structures	6,000
73640003	Maintenance-Outside Services Equipment	9,000

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 adjust sludge hauling from Amblebrook for the twelve months ended December 31, 2021. When the Amblebrook treatment plant is placed in service the amount of sludge hauling required will decrease.	
	Projected Amblebrook sludge hauling based on one load per week at current prices of \$493 per load (52 weeks x \$493)	25,636
	Less: Amblebrook sludge hauling in the twelve months ended December 31, 2021	107,978
	Adjustment	(82,342)
71130000	Sludge Removal-Operations	(82,342)

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 and adjust power purchased expenses for the twelve months ended December 31, 2021 to reflect actual generation and transmission rates, distribution rates and competitive transition rates effective January 1, 2022.		
		Treatment	Pumping
	Asbury Pointe Wastewater Treatment Plant	8,810	
	East Prospect Wastewater Treatment Plant	14,257	
	Felton Wastewater Treatment Plant	9,287	
	Letterkenny Wastewater Treatment Plant	9,145	
	Amblebrook Wastewater Treatment Plant	3,937	
	S. Main Street Pump Station		1,409
	E. Maple Street Pump Station		1,243
	Hedgewick Lane Pump Station		1,243
	Greenbriar Road Pump Station		593
	S. Main Street Pump Station		795
	Water Street Pump Station		761
	The Woods Pump Station		1,285
	York Road Pump Station		2,744
		45,436	10,072
	Less: Purchased Power Expense Twelve Months Ended December 31, 2021	41,948	10,508
	Adjustment	3,488	(436)
71530000	Electric - Pumping Ops		(436)
71550000	Electric - Treatment Ops		3,488

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

Nondeductible Vacation Pay	7,317
Amortization of Acquisition Adjustments	(12,569)
Nondeductible Business Meals	-
	(5,252)

Income on Books Not Included on Return

Deductions Not Charged Against Booked Income

Tax Depreciation in Excess of Depreciation	
Recorded on Books	100,297
Tax Repair Expense	136,172
Cost of Removal Deducted Currently	20,958
	257,427

Refer to Exhibit No. HIV-17-2W 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
 PRO FORMA TAXES OTHER THAN INCOME TAXES UNDER EXISTING AND
 PROPOSED RATES FOR TWELVE MONTHS ENDED DECEMBER 31, 2021

Exhibit No. HIV-15W
 Page 1 of 1
 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	11,864	HIV-15-1W	15,180	27,044	HIV-15-2W	20,442	47,486
40801100 Purta	-			-			-
40801201 Fica	-			-			-
40801101 Local Real Estate-County	3,930			3,930			3,930
40801102 Local Real Estate-School	14,380			14,380			14,380
40801301 Capital Stock	-			-			-
40801202 Federal Unemployment	-			-			-
40801203 State Unemployment	-			-			-
40801302 Payroll Taxes Capitalized	(2,738)			(2,738)			(2,738)
	27,436		15,180	42,616		20,442	63,058

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	4,027,063
	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	(4,027,063
	x 0.00671560)	27,044
	Less: Test Year Combined Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessments	11,864
		15,180
40801000	Taxes Other Than Income Taxes-Assessments	15,180

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	7,070,955
	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	(7,070,955
	x 0.00671560)	47,486
	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-15-4W)	27,044
		20,442
40801000	Taxes Other Than Income Taxes-Assessments	20,442

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-17W
 Page 1 of 1
 Witness: M C Winter

	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)
40901000 Current Federal Income Tax	(179,923)	HIV-17-2W	28,401	(151,522)	HIV-17-5W	571,496	419,974
40901100 Current State Income Tax	(95,984)	HIV-17-2W	15,010	(80,974)	HIV-17-5W	302,043	221,069
41001000 Deferred Federal Income Tax-Accelerated Depreciation	28,561	HIV-17-3W	(85,444)	(56,883)			(56,883)
41001012 Deferred Federal Income Tax-Excess ADIT	(7,119)	HIV-17-4W	(506)	(7,625)			(7,625)
41201100 Amortization of Investment Tax Credits	-			-			-
	(254,465)		(42,538)	(297,003)		873,538	576,535

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	143,604
	Add:	
	Amortization of Acquisition Adjustments	29,481
	Deduct:	
	Tax Repair Expense	136,172
	Cost of Removal	20,958
	State Tax Depreciation	402,637
	Pro Forma Interest Expense (Interest Synchronization)	423,867
	Pro Forma Taxable Income	(810,548)
	Pro Forma State Income Tax at 9.99%	(80,974) (80,974)
	Federal Bonus Depreciation in Excess of State	(8,043)
	Pro Forma Federal Taxable Income	(721,532)
	Pro Forma Federal Income Tax at 21%	(151,522)
	Total Pro Forma Current Income Tax Adjustments	(232,495)
	Less: Test Year Current Income Taxes	(275,907)
		43,412
40901000	Current Federal Income Tax	28,401
40901100	Current State Income Tax	15,010

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 FOR THE TWELVE MONTHS ENDED
DECEMBER 31, 2021

Vintage Year (1)	Method (2)	Tax Depreciation (3)	Normalized (Booked) Depreciation (4)	Tax Depreciation Subject to IRS Deferral Requirements (5)
2012	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	9,832	17,307	(7,475)
2013	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	3,991	5,644	(1,653)
2014	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	11,703	42,001	(30,298)
2015	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	392	16,214	(15,823)
2016	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	3,802	7,207	(3,405)
2017	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	21,510	19,063	2,448
2018	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	31,606	23,131	8,475
2019	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	84,313	62,694	21,619

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 FOR THE TWELVE MONTHS ENDED
DECEMBER 31, 2021

Vintage Year (1)	Method (2)	Tax Depreciation (3)	Normalized (Booked) Depreciation (4)	Tax Depreciat- ion Subject to IRS Deferral Require- ments (5)
2020	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	50,523	56,931	(6,408)
2021	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	197,879	436,229	(238,349)
		415,552	686,421	(270,870)
	Deferred Federal Income Tax at 21% ((270,870) x .21)			(56,883)
	Less: Deferred Federal Income Tax For Twelve Months Ended December 31, 2021			28,561
				(85,444)
41001000	Deferred Federal Income Tax-Accelerated Depreciation			(85,444)

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
2012 Additions (half-year)					
15 yr. MACRS property 50 Adjustment for disposition	42,964	2,535		2,535	1,086 0
2013 Additions (half-year)					
SL Property 50 Adjustment for disposition	70,702	2,828		2,828	1,212 0
2014 Additions (half-year)					
SL Property 50 Adjustment for disposition	96,328	3,853		3,853	1,651 0
2015 Additions (half-year)					
SL Property 50	211	8		8	4
2016 Additions (half-year)					
7 yr. MACRS property 50	1,660	148		148	63
SL Property 50 Adjustment for disposition	88,597	3,544		3,544	1,519
2017 Additions (half-year)					
5 yr. MACRS property 50 Q1	12,390	1,364		1,364	585
5 yr. MACRS property 50 Q3	11,919	1,347		1,347	577
7 yr. MACRS property 50 Q2	6,038	536		536	230
7 yr. MACRS property 50 Q4	362	36		36	16
SL Property 50 Q1	1,341	54		54	23
SL Property 50 Q2	2,228	89		89	38
SL Property 50 Q3	3,849	154		154	66
Adjustment for disposition					973
	<u>338,590</u>	<u>16,496</u>	<u>0</u>	<u>16,496</u>	<u>8,043</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 Tax (Booked) Depreciat- ion (3)	Depreciat- ion Subject to Deferral (4)	Turn- Around Year (5)	Weighted Average Rate (6)	Deferred Federal Income Tax (7)
2012	9,832	17,307	(7,475)	2013	34	(2,541)
2013	3,991	5,644	(1,653)	2014	34	(562)
2014	11,703	42,001	(30,298)	2015	34	(10,301)
2015	392	16,214	(15,823)	2016	34	(5,380)
2016	3,802	7,207	(3,405)	2017	34	(1,158)
	29,720	88,374	(58,654)			(19,942)
	Deferred Federal Income Tax at 21% (58,654 x .21)					12,317
	Deferred Federal Income Tax - Excess ADIT					(7,625)
	Less: Deferred Federal Income Tax For Twelve Months Ended December 31, 2021					(7,119)
						(506)
41001012	Deferred Federal Income Tax-Excess ADIT					(506)

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	3,043,892	
	Less: Increase in Taxes Other Than Income Taxes	20,442	
	Increase in State Taxable Income	3,023,450	
	State Income Tax at 9.99%	302,043	302,043
	Increase in Federal Taxable Income	2,721,408	
	Federal Income Tax at 21%	571,496	
		873,538	
40901000	Current Federal Income Tax	571,496	
40901100	Current State Income Tax	302,043	

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	23,967,668	x weighted debt cost rate of	1.77%
= interest expense utilized for income tax calculations of			423,867

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)
23,967,668 (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-W	24,835,489
Deduct:		
Deferred Federal Income Taxes Related to Accelerated Dep- reciation	HV-1-1W	102,208
Excess Deferred Federal Income Taxes Related to Accelerated Depreciation	HV-1-1W	18,036
Contributions in Aid of Construction Less Accrued Depreciation	HVI-W	1,062,328
Customers' Advances for Con- struction Less Accrued Dep- reciation	HVI-W	-
Funds Supplied Through Cust- omers' Advances Not Expended		-
Total Deductions		1,182,572
Add:		
Materials and Supplies		-
Cash Working Capital		-
Utility Plant Acquisition Adjustments	HV-1-2W	294,808
Taxes on Deposits for Construction and Customer Advances	HV-1-3W	19,943
Total Additions		314,751
Total Measure of Value		23,967,668

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 ANTIC-
 IPATED RATE OF RETURN WHEN THE PROPOSED RATES BECOME EFFECTIVE

Exhibit No. HV-1W
 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	2,215,822	HII-2W	1,816,102	4,031,924	HII-2W	3,043,892	7,075,816
Operating Expenses, Depreciation and Taxes							
Operating Expenses	2,774,138	HIII-2W	1,071,565	3,845,703	HIII-2W	-	3,845,703
Depreciation	260,777	HI-2W	429,078	689,855			689,855
Taxes Other Than Income Taxes	27,436	HIV-15W	15,180	42,616	HIV-15W	20,442	63,058
Income Taxes	(254,465)	HIV-17W	(42,538)	(297,003)	HIV-17W	873,538	576,535
Total Operating Expenses, Dep- reciation and Taxes	2,807,886		1,473,285	4,281,171		893,980	5,175,151
Net Operating Income Available For Return	(592,064)		342,816	(249,248)		2,149,912	1,900,664
Measure of Value as of December 31, 2021 and Rates of Return (Refer to Page 2)	-2.47%			-1.04%			7.93%
Original Cost Less Accrued Depreciation	23,967,668						

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)
2012	10,457
2013	10,862
2014	(15,988)
2015	13,450
2016	16,214
2017	7,725
2018	6,640
2019	19,945
2020	2,461
2021	30,444
	102,208

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)
2012	1,944
2013	5,813
2014	(13,288)
2015	7,535
2016	8,761
2017	7,270
	18,036

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
UTILITY PLANT ACQUISITION ADJUSTMENT
FELTON BOROUGH ASSETS
AS OF DECEMBER 31, 2021

Acquisition Costs	913,679
Less Depreciated Original Cost of Waterworks Property and Rights	618,871
Acquisition Adjustment Subject to Amortization	294,808

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	597
2019	7,551
2020	11,794
	19,943

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-16-1W for the projected balances of contributions in aid of construction for the period ending December 31, 2022 and Exhibit No. FV-16-3W for the projected balances for the period ending February 29, 2024

The Company has no customer deposits.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 CONTRIBUTIONS IN AID OF CONSTRUCTION FOR WASTEWATER
 DECEMBER 31, 2021

Exhibit No. HV-16-1W
 Page 1 of 1
 Witness: D E Coppersmith

Year	354 (Pumping)	354 (Treatment)	355 (Power Generation)	360.2 (Force)	361.2 (Gravity)	361.21 (Manholes)	363 (Service Laterals)	371 (Pumping Equip)	380 (Treatment Equip)	Total
2016							17,600			17,600
2017							13,200			13,200
2018							2,200			2,200
2019							4,400			4,400
2020	74,864	236,723	14,638	24,270	541,016	26,786	74,918	7,920	56,165	1,057,300
2021							6,600			6,600
	74,864	236,723		24,270	541,016	26,786	118,918	7,920	56,165	1,101,300

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 *	5,481,380	2,540,127
February	3,646,316		5,783,793	2,803,820
March	5,169,815		4,886,984	3,136,536
April	8,543,156		4,949,107	3,548,975
May	8,204,760		5,019,042	3,601,722
June	10,035,417		5,544,688	276,171
July	11,400,106		5,682,634	305,785
August	14,056,602		5,932,840	351,723
September	15,191,713		3,223,580	381,263
October	17,252,388		3,237,471	433,099
November	16,403,642		3,297,390	708,323
December	36,819,981		3,641,699	899,749
January, 2020	15,744,827		427,259	331,292
February	14,311,072		471,157	383,442
March	14,478,407		516,156	444,891
April	15,693,970		1,388,157	473,397
May	15,029,992		1,436,173	1,352,858
June	16,126,101		1,588,576	494,651
July	17,366,654		1,595,462	654,479
August	16,889,351		1,837,709	628,146
September	0		1,525,260	867,243
October	0		1,528,998	880,404
November	0		2,521,434	1,274,245
December	6,699,697		5,437,748	2,250,412

* The Company's short-term debt interest rate fluctuates.

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 AND SEWER 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 has also requested an increase in wastewater rates. If the Company's request is approved, the typical wastewater bill for:

Asbury Pointe Subdivision customers would increase from \$62.50 to \$80.55 per month, or by 28.9%.

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

NOTICE OF PROPOSED WATER AND SEWER 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 has also requested an increase in wastewater rates. If the Company's request is approved, the typical wastewater bill for:

East Prospect Borough and Lower Windsor Area residential customers using 3,586 gallons per month would increase from \$62.50 to \$80.55, or by 28.9%.

East Prospect Borough and Lower Windsor Area commercial customers using 5,491 gallons per month would increase from \$66.23 to \$91.00, or by 37.4%.

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.

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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.

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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.

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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

NOTICE OF PROPOSED WATER AND SEWER 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 has also requested an increase in wastewater rates. If the Company's request is approved, the typical wastewater bill for:

Felton Borough customers would increase from \$79.50 to \$80.55 per month per dwelling unit, or by 1.3%.

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.

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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.

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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

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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 has also requested an increase in wastewater rates. If the Company's request is approved, the typical wastewater bill for:

Jacobus Borough residential customers using 3,570 gallons per month would increase from \$55.00 to \$80.55, or by 46.5%.

Jacobus Borough commercial customers using 5,534 gallons per month would increase from \$62.67 to \$91.31, or by 45.7%.

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.

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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

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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 has also requested an increase in wastewater rates. If the Company's request is approved, the typical wastewater bill for:

Letterkenny Township customers would increase from \$45.00 to \$80.55 per month per dwelling unit, or by 79.0%.

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,

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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.

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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

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The Company has also requested an increase in wastewater rates. If the Company's request is approved, the typical wastewater bill for:

Straban Township Area residential customers using 3,465 gallons per month would increase from \$62.50 to \$80.55, or by 28.9%.

Straban Township Area commercial customers using 2,500 gallons per month would increase from \$62.50 to \$80.55, or by 28.9%.

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.

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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

NOTICE OF PROPOSED WATER AND SEWER 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 has also requested an increase in wastewater rates. If the Company's request is approved, the typical wastewater bill for:

West Manheim Township residential customers using 3,333 gallons per month would increase from \$61.67 to \$75.87, or by 23.0%.

West Manheim Township commercial customers using 21,383 gallons per month would increase from \$276.78 to \$291.82, or by 5.4%.

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

NOTICE OF PROPOSED 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 has also requested an increase in wastewater rates. If the Company's request is approved, the typical wastewater bill for:

West York Borough residential customers would increase from \$32.71 to \$55.61 per month per dwelling unit, or by 70.0%.

West York Borough commercial and industrial customers would increase from \$40.42 to \$68.71 per month per dwelling unit, or by 70.0%.

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

SPECIFIC REASONS FOR PROPOSED INCREASE IN WATER AND WASTEWATER 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 29, 2024, 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 and wastewater 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;

(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 and wastewater 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
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 4.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
PROJECTED AND PRO FORMA STATEMENT OF INCOME UNDER EXISTING
RATES FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2022

Exhibit No. FI-2W
Page 2 of 4
Witness: M E Poff

	Pro Forma Twelve Months Ended December 31, 2021 (1)	Under Existing Rates				Pro Forma Twelve Months Ending December 31, 2022 (7)	
		Exhibit Reference (2)	Adjustment (3)	Projected Twelve Months Ending December 31, 2022 (4)	Exhibit Reference (5)		Adjustment (6)
Operating Revenues	4,031,924	FII-2W	30,078	4,062,002	FII-2W	30,078	4,092,080
Operating Expenses, Depreciation and Taxes Other Than Income Taxes							
Wastewater Treatment Expenses	3,111,948	FIII-2W	29,685	3,141,632	FIII-2W	13,031	3,154,664
Wastewater Collection Expenses	34,405	FIII-2W	51	34,457	FIII-2W	23	34,479
Pumping Expenses	108,285	FIII-2W	-	108,285	FIII-2W	-	108,285
Administrative and General Expenses	561,584	FIII-2W	15,683	577,267	FIII-2W	13,629	590,896
Increased Costs Resulting From Load Growth	-	FIII-2W	-	-	FIII-2W	-	-
Amortization of Utility Plant Acquisition Adjustme	29,481	FIII-2W	-	29,481	FIII-2W	-	29,481
General Price Level Adjustment	-	FIII-2W	106,523	106,523	FIII-2W	-	106,523
Depreciation and Amortization	689,855	FI-2-1W	130,353	820,208			820,208
Taxes Other Than Income Taxes	42,616	FIV-15W	202	42,818	FIV-15W	202	43,020
Total Operating Expenses, Depreciation and Taxes Other Than Income Taxes	4,578,174		282,497	4,860,671		26,885	4,887,556
Net Operating Income Before Income Taxes	(546,251)		(252,418)	(798,669)		3,193	(795,476)
Income Taxes							
Current Federal Income Tax	(151,522)	FIV-17W	(412,868)	(564,390)	FIV-17W	604	(563,786)
Current State Income Tax	(80,974)	FIV-17W	(219,557)	(300,531)	FIV-17W	319	(300,212)
Deferred Federal Income Tax-Accelerated Depreciation	(56,883)	FIV-17W	91,152	34,270			34,270
Deferred Federal Income Tax-Excess ADIT	(7,625)	FIV-17W	344	(7,281)			(7,281)
Total Income Taxes	(297,003)		(540,929)	(837,932)		923	(837,009)
Net Operating Income	(249,248)		288,510	39,262		2,270	41,533
Income Deductions							
Interest on Long Term Debt and Amort- ization of Debt Expense	-			-			-
Interest on Bank Borrowings	-			-			-
Interest Charged Construction	(158,860)			(158,860)			(158,860)
Miscellaneous Income Deductions	14,981			14,981			14,981
Total Income Deductions	(143,879)		-	(143,879)		-	(143,879)
Net Income	(105,369)		288,510	183,141		2,270	185,412

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
PROJECTED AND PRO FORMA STATEMENT OF INCOME UNDER EXISTING
RATES FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2024

Exhibit No. FI-2W
Page 3 of 4
Witness: M E Poff

	Pro Forma Twelve Months Ended December 31, 2022 (1)	Under Existing Rates				Pro Forma Twelve Months Ending February 29, 2024 (7)	
		Exhibit Reference (2)	Adjustment (3)	Projected Twelve Months Ending February 29, 2024 (4)	Exhibit Reference (5)		Adjustment (6)
Operating Revenues	4,092,080	FII-2W	40,104	4,132,184	FII-2W	30,078	4,162,262
Operating Expenses, Depreciation and Taxes Other Than Income Taxes							
Wastewater Treatment Expenses	3,154,664	FIII-2W	5,874	3,160,538	FIII-2W	12,733	3,173,271
Wastewater Collection Expenses	34,479	FIII-2W	10	34,490	FIII-2W	22	34,512
Pumping Expenses	108,285	FIII-2W	-	108,285	FIII-2W	-	108,285
Administrative and General Expenses	590,896	FIII-2W	(17,008)	573,888	FIII-2W	11,213	585,102
Increased Costs Resulting From Load Growth	-	FIII-2W	-	-	FIII-2W	-	-
Amortization of Acquisition Adjustments	29,481	FIII-2W	-	29,481	FIII-2W	-	29,481
General Price Level Adjustment	106,523	FIII-2W	191,840	298,363	FIII-2W	-	298,363
Depreciation and Amortization	820,208	FI-2-2W	113,510	933,718			933,718
Taxes Other Than Income Taxes	43,020	FIV-15W	269	43,289	FIV-15W	202	43,491
Total Operating Expenses, Depreciation and Taxes Other Than Income Taxes	4,887,556		294,496	5,182,052		24,170	5,206,223
Net Operating Income Before Income Taxes	(795,476)		(254,392)	(1,049,868)		5,908	(1,043,960)
Income Taxes							
Current Federal Income Tax	(563,786)	FIV-17W	46,628	(517,159)	FIV-17W	1,117	(516,042)
Current State Income Tax	(300,212)	FIV-17W	26,132	(274,080)	FIV-17W	590	(273,490)
Deferred Federal Income Tax-Accelerated Depreciation	34,270	FIV-17W	(10,916)	23,354			23,354
Deferred Federal Income Tax-Excess ADIT	(7,281)	FIV-17W	(136)	(7,417)			(7,417)
Total Income Taxes	(837,009)		61,707	(775,302)		1,707	(773,595)
Net Operating Income	41,533		(316,099)	(274,567)		4,201	(270,366)
Income Deductions							
Interest on Long Term Debt and Amort- ization of Debt Expense	-			-			-
Interest on Bank Borrowings	-			-			-
Interest Charged Construction	(158,860)			(158,860)			(158,860)
Miscellaneous Income Deductions	14,981			14,981			14,981
Total Income Deductions	(143,879)		-	(143,879)		-	(143,879)
Net Income	185,412		(316,099)	(130,688)		4,201	(126,487)

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
PRO FORMA STATEMENT OF INCOME UNDER PROPOSED
RATES FOR THE TWELVE MONTHS ENDING FEBRUARY 29, 2024

Exhibit No. FI-2W
Page 4 of 4
Witness: M E Poff

	Pro Forma Twelve Months Ended February 29, 2024 (1)	Under Proposed Rates		Pro Forma Twelve Months Ending February 29, 2024 (4)
		Exhibit Reference (2)	Adjustment (3)	
Operating Revenues	4,162,262	FII-2W	4,127,648	8,289,911
Operating Expenses, Depreciation and Taxes Other Than Income Taxes				
Wastewater Treatment Expenses	3,173,271		-	3,173,271
Wastewater Collection Expenses	34,512		-	34,512
Pumping Expenses	108,285		-	108,285
Administrative and General Expenses	585,102		-	585,102
Increased Costs Resulting From Load Growth	-		-	-
Amortization of Acquisition Adjustments	29,481		-	29,481
General Price Level Adjustment	298,363		-	298,363
Depreciation and Amortization	933,718		-	933,718
Taxes Other Than Income Taxes	43,491	FIV-15W	27,720	71,211
Total Operating Expenses, Depreciation and Taxes Other Than Income Taxes	5,206,223		27,720	5,233,943
Net Operating Income Before Income Taxes	(1,043,960)		4,099,929	3,055,968
Income Taxes				
Current Federal Income Tax	(516,042)	FIV-17W	774,973	258,931
Current State Income Tax	(273,490)	FIV-17W	409,583	136,093
Deferred Federal Income Tax-Accelerated Depreciation	23,354		-	23,354
Deferred Federal Income Tax-Excess ADIT	(7,417)		-	(7,417)
Total Income Taxes	(773,595)		1,184,556	410,961
Net Operating Income	(270,366)		2,915,373	2,645,008
Income Deductions				
Interest on Long Term Debt and Amort- ization of Debt Expense	-		-	-
Interest on Bank Borrowings	-		-	-
Interest Charged Construction	(158,860)		-	(158,860)
Miscellaneous Income Deductions	14,981		-	14,981
Total Income Deductions	(143,879)		-	(143,879)
Net Income	(126,487)		2,915,373	2,788,887

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	820,208
	Less; Pro Forma Depreciation for Twelve Months Ended December 31, 2021 (Refer to Exhibit No. HI-2-1W)	689,855
		130,353
403.0	Depreciation	130,353

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	933,718
	Less; Pro Forma Depreciation for Twelve Months Ended December 31, 2022 (Refer to Exhibit No. FI-2-1W)	820,208
		113,510
403.0	Depreciation	113,510

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 6.

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 WASTEWATER			
METERED SALES			
RESIDENTIAL	2,537,109	26,418	2,563,527
COMMERCIAL	149,701	3,660	153,361
INDUSTRIAL	2,202		2,202
TOTAL METERED SALES	2,689,011	30,078	2,719,089
UNMETERED SALES			
RESIDENTIAL	1,062,116		1,062,116
COMMERCIAL AND INDUSTRIAL	275,935		275,935
TOTAL UNMETERED SALES	1,338,051	-	1,338,051
TOTAL SALES OF WASTEWATER	4,027,063	30,078	4,057,141
LATE CHARGES	4,861		4,861
MISCELLANEOUS REVENUES	-		-
TOTAL OTHER OPERATING REVENUES	4,861	-	4,861
TOTAL OPERATING REVENUES	4,031,924	30,078	4,062,002

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

Exhibit No.FII-2W
 Page 3 of 10
 Witness: M E Poff

EXHIBIT REFER- ENCE (1)	METERED SALES TO RESIDENTIAL CUSTOMERS 52100100 (2)	METERED SALES TO COMMERCIAL CUSTOMERS 52100200 (3)	METERED SALES TO INDUSTRIAL CUSTOMERS 52100300 (4)	TOTAL (5)
FII-2-1W	26,418			26,418
FII-2-2W		3,660		3,660
TOTAL FUTURE TEST YEAR REVENUE ADJUSTMENTS	26,418	3,660	-	30,078

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-2W
 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 WASTEWATER			
METERED SALES			
RESIDENTIAL	2,563,527	26,418	2,589,945
COMMERCIAL	153,361	3,660	157,021
INDUSTRIAL	2,202		2,202
TOTAL METERED SALES	2,719,089	30,078	2,749,168
UNMETERED SALES			
RESIDENTIAL	1,062,116		1,062,116
COMMERCIAL AND INDUSTRIAL	275,935		275,935
TOTAL UNMETERED SALES	1,338,051	-	1,338,051
TOTAL SALES OF WASTEWATER	4,057,141	30,078	4,087,219
LATE CHARGES			
MISCELLANEOUS REVENUES	4,861		4,861
	-		-
TOTAL OTHER OPERATING REVENUES	4,861	-	4,861
TOTAL OPERATING REVENUES	4,062,002	30,078	4,092,080

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

Exhibit No.FII-2W
 Page 5 of 10
 Witness: M E Poff

EXHIBIT REFER- ENCE (1)	METERED SALES TO RESIDENTIAL CUSTOMERS 52100100 (2)	METERED SALES TO COMMERCIAL CUSTOMERS 52100200 (3)	METERED SALES TO INDUSTRIAL CUSTOMERS 52100300 (4)	TOTAL (5)
FII-2-3W	26,418			26,418
FII-2-4W		3,660		3,660
TOTAL FUTURE TEST YEAR PRO FORMA REVENUE ADJUSTMENTS	26,418	3,660	-	30,078

UNDER EXISTING RATES

	PRO FORMA TWELVE MONTHS ENDING 12-31-22 (3)	REVENUE ADJUST MENTS (2)	PROJECTED TWELVE MONTHS ENDING 2-29-24 (3)
OPERATING REVENUES			
SALES OF WASTEWATER			
METERED SALES			
RESIDENTIAL	2,589,945	35,224	2,625,169
COMMERCIAL	157,021	4,880	161,901
INDUSTRIAL	2,202		2,202
TOTAL METERED SALES	2,749,168	40,104	2,789,272
UNMETERED SALES			
RESIDENTIAL	1,062,116		1,062,116
COMMERCIAL AND INDUSTRIAL	275,935		275,935
TOTAL UNMETERED SALES	1,338,051	-	1,338,051
TOTAL SALES OF WASTEWATER	4,087,219	40,104	4,127,323
LATE CHARGES	4,861		4,861
MISCELLANEOUS REVENUES	-		-
TOTAL OTHER OPERATING REVENUES	4,861		4,861
TOTAL OPERATING REVENUES	4,092,080	40,104	4,132,184

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

Exhibit No.FII-2W
 Page 7 of 10
 Witness: M E Poff

EXHIBIT REFER- ENCE (1)	METERED SALES TO RESIDENTIAL CUSTOMERS 52100100 (2)	METERED SALES TO COMMERCIAL CUSTOMERS 52100200 (3)	METERED SALES TO INDUSTRIAL CUSTOMERS 52100300 (4)	TOTAL (5)
FII-2-5W	8,806			8,806
FII-2-6W		1,220		1,220
FII-2-7W	26,418			26,418
FII-2-8W		3,660		3,660
TOTAL FULLY PROJECTED FUTURE TEST YEAR REVENUE ADJUSTMENTS	35,224	4,880	-	40,104

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

Exhibit No.FII-2W
 Page 8 of 10
 Witness: M E Poff

EXHIBIT REFER- ENCE (1)	METERED SALES TO RESIDENTIAL CUSTOMERS 52100100 (2)	METERED SALES TO COMMERCIAL CUSTOMERS 52100200 (3)	METERED SALES TO INDUSTRIAL CUSTOMERS 52100300 (4)	TOTAL (5)
FII-2-9W	26,418			26,418
FII-2-10W		3,660		3,660
TOTAL FULLY PROJECTED FUTURE TEST YEAR PRO FORMA REVENUE ADJUSTMENTS	26,418	3,660	-	30,078

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-2W
 Page 9 of 10
 Witness: M E Poff

	UNDER EXISTING RATES			UNDER PROPOSED RATES			
	PROJECTED TWELVE MONTHS ENDING 2-29-24 (1)	REVENUE ADJUST MENTS (PAGE 8) (2)	PRO FORMA TWELVE MONTHS ENDING 2-29-24 (3)	EXHIBIT REFERENCE (4)	PERCENT INCREASE (5)	REVENUE INCREASE (6)	PRO FORMA (7)
OPERATING REVENUES							
SALES OF WASTEWATER							
METERED SALES							
RESIDENTIAL	2,625,169	26,418	2,651,587		77.0%	2,042,328	4,693,915
COMMERCIAL	161,901	3,660	165,561		163.7%	271,045	436,606
INDUSTRIAL	2,202		2,202		45.8%	1,009	3,211
TOTAL METERED SALES	2,789,272	30,078	2,819,350			2,314,382	5,133,732
UNMETERED SALES							
RESIDENTIAL	1,062,116		1,062,116		111.0%	1,178,640	2,240,756
COMMERCIAL AND INDUSTRIAL	275,935		275,935		230.0%	634,627	910,562
TOTAL UNMETERED SALES	1,338,051	-	1,338,051			1,813,267	3,151,318
TOTAL SALES OF WASTEWATER	4,127,323	30,078	4,157,401		99.3%	4,127,648	8,285,050
LATE CHARGES	4,861		4,861				4,861
MISCELLANEOUS REVENUES	-		-				-
TOTAL OTHER OPERATING REVENUES	4,861	-	4,861			-	4,861
TOTAL OPERATING REVENUES	4,132,184	30,078	4,162,262		99.2%	4,127,648	8,289,911

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 33.9%	\$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 and STAS 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 customers connected and disconnected during the future test year ending December 31, 2022.	
	One Year Average Metered Residential Customers Net Gain	71
	Average Annual Revenue per Average Metered Residential Customer	744.17
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue	52,836
	(a) Portion of Adjustment Included in Twelve Months Ending December 31, 2022	26,418
52200100	Metered Sales to Residential Customers	26,418

(a) The estimated average net gain of metered residential 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-2W, page 3. The remainder of the annualized revenue adjustment is reflected on Exhibit No. FII-2-3W.

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 customers connected and disconnected during the future test year ending December 31, 2022.	
	One Year Average Metered Commercial Customers Net Gain	7
	Average Annual Revenue per Average Metered Commercial Customer	1,045.77
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue	7,320
	(a) Portion of Adjustment Included in Twelve Months Ending December 31, 2022	3,660
52200200	Metered Sales to Commercial Customers	3,660

(a) The estimated average net gain of metered commercial 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-2W, page 3. The remainder of the annualized revenue adjustment is reflected on Exhibit No. FII-2-4W.

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 customers connected and disconnected during the future test year ending December 31, 2022.	
	One Year Average Metered Residential Customers Net Gain	71
	Average Annual Revenue per Average Metered Residential Customer	744.17
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue	52,836
	(a) Portion of Adjustment Included in Twelve Months Ending December 31, 2022	26,418
52200100	Metered Sales to Residential Customers	26,418

(a) The estimated average net gain of metered residential 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-2W, 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 customers connected and disconnected during the future test year ending December 31, 2022.	
	One Year Average Metered Commercial Customers Net Gain	7
	Average Annual Revenue per Average Metered Commercial Customer	1,045.77
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue	7,320
	(a) Portion of Adjustment Included in Twelve Months Ending December 31, 2022	3,660
52200200	Metered Sales to Commercial Customers	3,660

(a) The estimated average net gain of metered commercial 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-2W, 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 project operating revenues for estimated metered residential customers connected and disconnected during January and February 2023, and included in revenue for twelve months ending February 29, 2024.	
	One Year Average Metered Residential Customers Net Gain	71
	Prorated Gain in Metered Residential Customers during the two months ending February 28, 2023 (71 / 12 * 2)	12
	Average Annual Revenue per Average Metered Residential Customer	744.17
	Annualized Revenue Adjustment = Prorated Net Gain x Average Annual Revenue	8,806
52200100	Metered Sales to Residential Customers	8,806

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 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 Customers Net Gain	7
	Prorated Gain in Metered Commercial Customers during the two months ending February 28, 2023 ($7 / 12 * 2$)	1
	Average Annual Revenue per Average Metered Commercial Customer	1,045.77
	Annualized Revenue Adjustment = Prorated Net Gain x Average Annual Revenue	1,220
52200200	Metered Sales to Commercial Customers	1,220

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 customers connected and disconnected during the future test year ending February 29, 2024.	
	One Year Average Metered Residential Customers Net Gain	71
	Average Annual Revenue per Average Metered Residential Customer	744.17
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue	52,836
	(a) Portion of Adjustment Included in Twelve Months Ending February 29, 2024	26,418
52200100	Metered Sales to Residential Customers	26,418

(a) The estimated average net gain of metered residential 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-2W, page 7. The remainder of the annualized revenue adjustment is reflected on Exhibit No. FII-2-9W.

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 customers connected and disconnected during the future test year ending February 29, 2024.	
	One Year Average Metered Commercial Customers Net Gain	7
	Average Annual Revenue per Average Metered Commercial Customer	1,045.77
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue	7,320
	(a) Portion of Adjustment Included in Twelve Months Ending February 29, 2024	3,660
52200200	Metered Sales to Commercial Customers	3,660

(a) The estimated average net gain of metered commercial 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-2-10W.

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 customers connected and disconnected during the future test year ending February 29, 2024.	
	One Year Average Metered Residential Customers Net Gain	71
	Average Annual Revenue per Average Metered Residential Customer	744.17
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue	52,836
	(a) Portion of Adjustment Included in Twelve Months Ending February 29, 2024	26,418
52200100	Metered Sales to Residential Customers	26,418

(a) The estimated average net gain of metered residential 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-2W, page 9.

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 customers connected and disconnected during the future test year ending February 29, 2024.	
	One Year Average Metered Commercial Customers Net Gain	7
	Average Annual Revenue per Average Metered Commercial Customer	1,045.77
	Annualized Revenue Adjustment = Net Gain x Average Annual Revenue	7,320
	(a) Portion of Adjustment Included in Twelve Months Ending February 29, 2024	3,660
52200200	Metered Sales to Commercial Customers	3,660

(a) The estimated average net gain of metered commercial 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-2W, page 9.

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 schedule set forth in the present and proposed tariffs is presented below.

There are no proposed rule changes.

A comparison of bills under present and proposed rates for customers with increases is presented in Exhibit FVIII-W.

The complete proposed tariff supplement is attached.

THE YORK WATER COMPANY

RATES, RULES AND REGULATIONS GOVERNING

THE PROVISION OF WASTEWATER COLLECTION, TREATMENT

AND/OR DISPOSAL SERVICE TO THE PUBLIC IN

THE BOROUGHS OF EAST PROSPECT, FELTON, JACOBUS, AND WEST YORK

AND THE

TOWNSHIPS OF EAST MANCHESTER (ASBURY POINTE RESIDENTIAL SUBDIVISION),

LOWER WINDSOR, AND WEST MANHEIM IN YORK COUNTY, PENNSYLVANIA

AND THE

TOWNSHIP OF LETTERKENNY IN FRANKLIN COUNTY, PENNSYLVANIA

AND THE

TOWNSHIP OF 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 IN EXISTING RATES
(See Thirteenth Revised Page No. 2)

LIST OF CHANGES

INCREASES

Base rates for wastewater service are increased by approximately 35.0% overall.

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	<u>Page</u>	
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	4 (a) First Revised	(C)
Schedule of Miscellaneous Fees and Charges	5 Second Revised	
State Tax Adjustment Surcharge	6 First Revised	
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Section C — Discontinuance, Termination and Restoration of Service	13 First Revised	
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(C) Indicates Change
(I) Indicates Increase

PART I: SCHEDULE OF RATES AND CHARGES

Asbury Pointe Area, Felton Borough Area, and Letterkenny Township Area (C)

A flat rate of \$80.55 per month per equivalent dwelling unit. (I)

East Prospect and Lower Windsor Area, Jacobus Borough Area, and Straban Township Area (C)

A metered rate (based on water consumption) as follows:

	<u>Per Month</u>	<u>Rate</u>	
East Prospect and Lower Windsor Area	1 st 4,000 Gals.	\$80.55	(I)
Over	4,000 Gals.	\$7.012 per 1,000 Gals.	(I)

West York Borough Area Rate per Month

A flat rate per equivalent dwelling unit.

Residential	\$55.61	(I)
Commercial/Industrial	\$68.71	(I)

West Manheim Township Area

A metered rate (based on water consumption) as follows:

West Manheim Township Area	<u>Per Month</u>	<u>Rate</u>	
Base Rate		\$52.50	(D)
Usage Rate	0-3,500 Gals.	\$7.012 per 1,000 Gals.	(I)
Usage Rate	3,501-7,000 Gals.	\$10.00 per 1,000 Gals.	
Usage Rate	7,001 and above Gals.	\$12.50 per 1,000 Gals.	

(C) Indicates Change
(D) Indicates Decrease
(I) Indicates Increase

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 - 3

THE YORK WATER COMPANY
 APPLICATION OF PRESENT RATES TO CONSUMPTION ANALYSIS (00)
 TWELVE MONTHS ENDING FEBRUARY 29, 2024

Exhibit No.FII-4W
 Page 2 of 3
 Witness: M E Poff

RATE BLOCK 100 GAL (1)	NUMBER OF EDU'S (2)	CONSUMPTION 100 GAL (3)	PRESENT BASE RATES (4)	REVENUE AT PRESENT BASE RATES (5)
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RESIDENTIAL METERED

CUSTOMER CHARGE

Flat Rate	8102		62.50	506396
Flat Rate	7916		55.00	435380
Flat Rate	24564		55.00	1351020

OUTPUT CHARGE

OVER 40		49174	0.2500	12294
OVER 50		53250	0.5000	26625
0 - 35		633978	0.2000	126796
35 - 70		153372	1.0000	153372
OVER 70		31764	1.2500	39705

TOTAL RESIDENTIAL METERED	40582	921538		2651587
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RESIDENTIAL UNMETERED

CUSTOMER CHARGE

Flat Rate	2830		62.50	176875
Flat Rate	20707		32.71	677326
Flat Rate	1370		79.50	108915
Flat Rate	2200		45.00	99000

TOTAL RESIDENTIAL UNMETERED	27107			1062116
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TOTAL RESIDENTIAL	67689	921538		3713703
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THE YORK WATER COMPANY
 APPLICATION OF PRESENT RATES TO CONSUMPTION ANALYSIS (00)
 TWELVE MONTHS ENDING FEBRUARY 29, 2024

Exhibit No.FII-4W
 Page 3 of 3
 Witness: M E Poff

RATE BLOCK 100 GAL (1)	NUMBER OF EDU'S (2)	CONSUMPTION 100 GAL (3)	PRESENT BASE RATES (4)	REVENUE AT PRESENT BASE RATES (5)
---------------------------------	---------------------------	-------------------------------	---------------------------------	--

COMMERCIAL METERED

CUSTOMER CHARGE

Flat Rate	464		62.50	29000
Flat Rate	434		55.00	23843
Flat Rate	360		55.00	19800

OUTPUT CHARGE

OVER 40		6732	0.2500	1683
OVER 40		8422	0.5000	4211
0 - 35		7597	0.2000	1519
35 - 70		5016	1.0000	5016
OVER 70		64392	1.2500	80490

TOTAL COMMERCIAL METERED	898	92159		165562
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COMMERCIAL AND INDUSTRIAL UNMETERED

CUSTOMER CHARGE

Flat Rate	0		62.50	0
Flat Rate	6527		40.42	263821
Flat Rate	132		79.50	10494
Flat Rate	36		45.00	1620

TOTAL COMMERCIAL UNMETERED	6695			275935
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TOTAL COMMERCIAL	7593	92159		441497
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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-5W.

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-7W.

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-7W.

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-9W
 Page 2 of 3
 Witness: M E Poff

CUSTOMER CLASSIFICATION (1)	AS OF	HISTORICAL AS OF	AS OF	AS OF	PROJECTED		
	DECEMBER 31, 2019 (2)	DECEMBER 31, 2020 (3)	DECEMBER 31, 2021 (4)	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	1,055	1,093	1,164	3,282	3,365	3,436	3,507
COMMERCIAL	31	34	41	78	86	93	100
INDUSTRIAL	2	2	2	2	2	2	2
TOTAL METERED CUSTOMERS	1,088	1,129	1,207	3,362	3,453	3,531	3,609
UNMETERED CUSTOMERS							
RESIDENTIAL	1,696	1,985	1,985	1,985	1,985	1,985	1,985
COMMERCIAL AND INDUSTRIAL	164	165	165	165	165	165	165
TOTAL UNMETERED CUSTOMERS	1,860	2,150	2,150	2,150	2,150	2,150	2,150
TOTAL CUSTOMERS	2,948	3,279	3,357	5,512	5,603	5,681	5,759

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 HISTORICAL AND PROJECTED CONSUMPTION (THOUSAND GALLONS)

Exhibit No.FII-9W
 Page 3 of 3
 Witness: M E Poff

CUSTOMER CLASSIFICATION (1)	AS OF	HISTORICAL	AS OF	AS OF	AS OF	PROJECTED		AS OF
	DECEMBER 31, 2019 (2)	AS OF DECEMBER 31, 2020 (3)	DECEMBER 31, 2021 (4)	DECEMBER 31, 2022 (5)	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	26,684	45,189	48,250	133,193	136,740	139,775	142,809	
COMMERCIAL	1,727	2,759	2,539	10,704	11,239	11,707	12,174	
INDUSTRIAL	130	136	170	170	170	170	170	
TOTAL METERED CONSUMPTION	28,541	48,083	50,960	144,068	148,150	151,652	155,154	

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 7.

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

Exhibit No.FIII-2W
 Page 2 of 7
 Witness: M E Poff

	Pro Forma Twelve Months Ended December 31, 2021 (Refer to Exh No. HIII-2W)		Under Existing Rates				Pro Forma Twelve Months Ending December 31, 2022	
	(1)	Exhibit Reference (2)	Adjustment (3)	Projected Twelve Months Ending December 31, 2022 (4)	Exhibit Reference (5)	Adjustment (6)	(7)	
Wastewater Treatment Expenses								
70150000 Salaries and Wages-Operations	278,898	FIII-2-1	24,721	303,619	FIII-2-15	10,852	314,471	
70150050 Salaries and Wages-Vacation	41,374	FIII-2-1	3,667	45,042	FIII-2-15	1,610	46,652	
70160002 Salaries and Wages-Maintenance Structures	824	FIII-2-1	73	897	FIII-2-15	32	929	
70160003 Salaries and Wages-Maintenance Equipment	13,803	FIII-2-1	1,223	15,026	FIII-2-15	537	15,563	
71050000 Purchased Treatment-Operations	2,051,649			2,051,649			2,051,649	
71150000 Sludge Removal-Operations	148,211			148,211			148,211	
71550000 Electric Expense-Operations	45,436			45,436			45,436	
71650000 Fuel-Operations	-			-			-	
71850000 Chemicals	32,789			32,789			32,789	
72050000 Operations-Materials and Supplies	37,255			37,255			37,255	
73550000 Operatins-Testing Services	25,287			25,287			25,287	
73650000 Operations-Outside Services	51,187			51,187			51,187	
74250003 Operations-Rental of Equipment	12,306			12,306			12,306	
75050000 Operations-Transportation Expense	40,314			40,314			40,314	
75050001 Operations-Vehicle Leases	-			-			-	
77550000 Operations-Miscellaneous Expense	256,027			256,027			256,027	
77550200 Operations-Registration for Industry Meetings	-			-			-	
77550300 Operations-Communications	8,389			8,389			8,389	
77550600 Operations-Office Expense and Utilities	4,222			4,222			4,222	
77550700 Operations-Uniforms	1,447			1,447			1,447	
77550900 Operations-Mailing	355			355			355	
77551210 Operations-Travel	417			417			417	
77551220 Operations-Meals	-			-			-	
77551300 Operations-Registration for Educational Seminars	2,148			2,148			2,148	
72060002 Maintenance-Materials and Supplies Structures	2,413			2,413			2,413	
72060003 Maintenance-Materials and Supplies Equipment	18,971			18,971			18,971	
73660002 Maintenance-Outside Services Structures	13,835			13,835			13,835	
73660003 Maintenance-Outside Services Equipment	24,391			24,391			24,391	
74260003 Maintenance-Equipment Rental	-			-			-	
Total Wastewater Treatment Expenses	3,111,948		29,685	3,141,632		13,031	3,154,664	

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

Exhibit No.FIII-2W
Page 3 of 7
Witness: M E Poff

	Pro Forma Twelve Months Ended December 31, 2021 (Refer to Exh No. HIII-2W) (1)		Exhibit Reference (2)	Adjustment (3)	Under Existing Rates Projected Twelve Months Ending December 31, 2022 (4)	Exhibit Reference (5)	Adjustment (6)	Pro Forma Twelve Months Ending December 31, 2022 (7)
WASTEWATER COLLECTION EXPENSES								
70110000	Salaries and Wages-Operations	580	FIII-2-1	51	632	FIII-2-15	23	654
72020008	Maintenance-Materials and Supplies	1,770			1,770			1,770
73620000	Maintenance-Outside Services	32,055			32,055			32,055
74220003	Maintenance-Equipment Rental	-			-			-
	Total Wastewater Collection Expenses	34,405		51	34,457		23	34,479
PUMPING EXPENSES								
71130000	Sludge Removal-Operations	3,360			3,360			3,360
71530000	Electric Expense-Pumping	35,072			35,072			35,072
72030000	Operations-Materials and Supplies	1,540			1,540			1,540
73630000	Outside Services - Pumping	400			400			400
77530300	Operations-Communications	8,611			8,611			8,611
72040002	Maintenance-Materials and Supplies Structures	82			82			82
72040003	Maintenance-Materials and Supplies Equipment	18,429			18,429			18,429
73640002	Maintenance-Outside Services Structures	12,789			12,789			12,789
73640003	Maintenance-Outside Services Equipment	28,002			28,002			28,002
	Total Wastewater Pumping Expenses	108,285		-	108,285		-	108,285
Wastewater General Plant Expenses								
70180000	Salaries and Wages-Admin & General	-	FIII-2-1	-	-	FIII-2-15	-	-
75780000	Insurance-General Liability	-			-			-
75780002	Insurance-General Liability-Excess Liability	-			-			-
75980000	Insurance-Other	-			-			-
77580005	Allocation from Water	589,761	FIII-2-6W	15,683	605,444	FIII-2-13W	13,629	619,073
64280000	Miscellaneous Expenses-Maintenance-Equipment F	-			-			-
77580002	Administrative and General Expenses Capitalized	(28,177)			(28,177)			(28,177)
	Total Wastewater General Plant Expenses	561,584		15,683	577,267		13,629	590,896
40600001	Amortization of Utility Plant Acquisition Adjustments	29,481			29,481			29,481
	Increased Costs Resulting From Load Growth	-			-			-
	General Price Level Adjustments	-	FIII-2-4W	106,523	106,523			106,523
	Total Operating Expenses	3,845,703		151,942	3,997,645		26,683	4,024,328

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
STATEMENT OF PROJECTED AND PRO FORMA OPERATING EXPENSES
UNDER EXISTING RATES
FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024

Exhibit No.FIII-2W
Page 4 of 7
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)	
Wastewater Treatment Expenses				
70150000 Salaries and Wages-Operations	314,471	FIII-2-25	4,892	319,363
70150050 Salaries and Wages-Vacation	46,652	FIII-2-25	726	47,377
70160002 Salaries and Wages-Maintenance Structures	929	FIII-2-25	14	943
70160003 Salaries and Wages-Maintenance Equipment	15,563	FIII-2-25	242	15,805
71050000 Purchased Treatment-Operations	2,051,649			2,051,649
71150000 Sludge Removal-Operations	148,211			148,211
71550000 Electric Expense-Operations	45,436			45,436
71650000 Fuel-Operations	-			-
71850000 Chemicals	32,789			32,789
72050000 Operations-Materials and Supplies	37,255			37,255
73550000 Operatins-Testing Services	25,287			25,287
73650000 Operations-Outside Services	51,187			51,187
74250003 Operations-Rental of Equipment	12,306			12,306
75050000 Operations-Transportation Expense	40,314			40,314
75050001 Operations-Vehicle Leases	-			-
77550000 Operations-Miscellaneous Expense	256,027			256,027
77550200 Operations-Registration for Industry Meetings	-			-
77550300 Operations-Communications	8,389			8,389
77550600 Operations-Office Expense and Utilities	4,222			4,222
77550700 Operations-Uniforms	1,447			1,447
77550900 Operations-Mailing	355			355
77551210 Operations-Travel	417			417
77551220 Operations-Meals	-			-
77551300 Operations-Registration for Educational Seminars	2,148			2,148
72060002 Maintenance-Materials and Supplies Structures	2,413			2,413
72060003 Maintenance-Materials and Supplies Equipment	18,971			18,971
73660002 Maintenance-Outside Services Structures	13,835			13,835
73660003 Maintenance-Outside Services Equipment	24,391			24,391
74260003 Maintenance-Equipment Rental	-			-
Total Wastewater Treatment Expenses	3,154,664		5,874	3,160,538

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
STATEMENT OF PROJECTED AND PRO FORMA OPERATING EXPENSES
UNDER EXISTING RATES
FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024

Exhibit No.FIII-2W
Page 5 of 7
Witness: M E Poff

	Pro Forma Twelve Months Ending December 31, 2022 (1)	Under Existing Rates Exhibit Reference (2)	Adjustment (3)	Projected Twelve Months Ending February 29, 2024 (4)
WASTEWATER COLLECTION EXPENSES				
70110000 Salaries and Wages-Operations	654	FIII-2-25	10	665
72020008 Maintenance-Materials and Supplies	1,770			1,770
73620000 Maintenance-Outside Services	32,055			32,055
74220003 Maintenance-Equipment Rental	-			-
Total Wastewater Collection Expenses	34,479		10	34,490
PUMPING EXPENSES				
71130000 Sludge Removal-Operations	3,360			3,360
71530000 Electric Expense-Pumping	35,072			35,072
72030000 Operations-Materials and Supplies	1,540			1,540
73630000 Outside Services - Pumping	400			400
77530300 Operations-Communications	8,611			8,611
72040002 Maintenance-Materials and Supplies Structures	82			82
72040003 Maintenance-Materials and Supplies Equipment	18,429			18,429
73640002 Maintenance-Outside Services Structures	12,789			12,789
73640003 Maintenance-Outside Services Equipment	28,002			28,002
Total Wastewater Pumping Expenses	108,285		-	108,285
Wastewater General Plant Expenses				
70180000 Salaries and Wages-Admin & General	-	FIII-2-25	-	-
75780000 Insurance-General Liability	-			-
75780002 Insurance-General Liability-Excess Liability	-			-
75980000 Insurance-Other	-			-
77580005 Allocation from Water	619,073	FIII-2-20W	(17,008)	602,065
64280000 Miscellaneous Expenses-Maintenance-Equipment Rent:	-			-
77580002 Administrative and General Expenses Capitalized	(28,177)			(28,177)
Total Wastewater General Plant Expenses	590,896		(17,008)	573,888
40600001 Amortization of Utility Plant Acquisition Adjustments	29,481			29,481
Increased Costs Resulting From Load Growth	-			-
General Price Level Adjustments	106,523	FIII-2-28W	191,840	298,363
Total Operating Expenses	4,024,328		180,717	4,205,045

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
STATEMENT OF PROJECTED AND PRO FORMA OPERATING EXPENSES
UNDER PROPOSED RATES
FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024

Exhibit No.FIII-2W
Page 6 of 7
Witness: M E Poff

	Projected Twelve Months Ending February 29, 2024 (1)	Under Existing Rates			Under Proposed Rates		
		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)
Wastewater Treatment Expenses							
70150000 Salaries and Wages-Operations	319,363	FIII-2-40	10,604	329,967			329,967
70150050 Salaries and Wages-Vacation	47,377	FIII-2-40	1,573	48,950			48,950
70160002 Salaries and Wages-Maintenance Structures	943	FIII-2-40	31	974			974
70160003 Salaries and Wages-Maintenance Equipment	15,805	FIII-2-40	525	16,330			16,330
71050000 Purchased Treatment-Operations	2,051,649			2,051,649			2,051,649
71150000 Sludge Removal-Operations	148,211			148,211			148,211
71550000 Electric Expense-Operations	45,436			45,436			45,436
71650000 Fuel-Operations	-			-			-
71850000 Chemicals	32,789			32,789			32,789
72050000 Operations-Materials and Supplies	37,255			37,255			37,255
73550000 Operatins-Testing Services	25,287			25,287			25,287
73650000 Operations-Outside Services	51,187			51,187			51,187
74250003 Operations-Rental of Equipment	12,306			12,306			12,306
75050000 Operations-Transportation Expense	40,314			40,314			40,314
75050001 Operations-Vehicle Leases	-			-			-
77550000 Operations-Miscellaneous Expense	256,027			256,027			256,027
77550200 Operations-Registration for Industry Meetings	-			-			-
77550300 Operations-Communications	8,389			8,389			8,389
77550600 Operations-Office Expense and Utilities	4,222			4,222			4,222
77550700 Operations-Uniforms	1,447			1,447			1,447
77550900 Operations-Mailing	355			355			355
77551210 Operations-Travel	417			417			417
77551220 Operations-Meals	-			-			-
77551300 Operations-Registration for Educational Seminars	2,148			2,148			2,148
72060002 Maintenance-Materials and Supplies Structures	2,413			2,413			2,413
72060003 Maintenance-Materials and Supplies Equipment	18,971			18,971			18,971
73660002 Maintenance-Outside Services Structures	13,835			13,835			13,835
73660003 Maintenance-Outside Services Equipment	24,391			24,391			24,391
74260003 Maintenance-Equipment Rental	-			-			-
Total Wastewater Treatment Expenses	3,160,538		12,733	3,173,271		-	3,173,271

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
STATEMENT OF PROJECTED AND PRO FORMA OPERATING EXPENSES
UNDER PROPOSED RATES
FOR TWELVE MONTHS ENDING FEBRUARY 29, 2024

Exhibit No.FIII-2W
Page 7 of 7
Witness: M E Poff

	Projected Twelve Months Ending February 29, 2024 (1)	Under Existing Rates		Pro Forma Twelve Months Ending February 29, 2024 (4)	Under Proposed Rates		Pro Forma Twelve Months Ending February 29, 2024 (7)
		Exhibit Reference (2)	Adjustment (3)		Exhibit Reference (5)	Adjustment (6)	
WASTEWATER COLLECTION EXPENSES							
70110000 Salaries and Wages-Operations	665	FIII-2-40	22	687			687
72020008 Maintenance-Materials and Supplies	1,770			1,770			1,770
73620000 Maintenance-Outside Services	32,055			32,055			32,055
74220003 Maintenance-Equipment Rental	-			-			-
Total Wastewater Collection Expenses	34,490		22	34,512	-		34,512
PUMPING EXPENSES							
71130000 Sludge Removal-Operations	3,360			3,360			3,360
71530000 Electric Expense-Pumping	35,072			35,072			35,072
72030000 Operations-Materials and Supplies	1,540			1,540			1,540
73630000 Outside Services - Pumping	400			400			400
77530300 Operations-Communications	8,611			8,611			8,611
72040002 Maintenance-Materials and Supplies Structures	82			82			82
72040003 Maintenance-Materials and Supplies Equipment	18,429			18,429			18,429
73640002 Maintenance-Outside Services Structures	12,789			12,789			12,789
73640003 Maintenance-Outside Services Equipment	28,002			28,002			28,002
Total Wastewater Pumping Expenses	108,285		-	108,285	-		108,285
Wastewater General Plant Expenses							
70180000 Salaries and Wages-Admin & General	-	FIII-2-40	-	-			-
75780000 Insurance-General Liability	-			-			-
75780002 Insurance-General Liability-Excess Liability	-			-			-
75980000 Insurance-Other	-			-			-
77580005 Allocation from Water	602,065	FIII-2-30W	11,213	613,279			613,279
64280000 Miscellaneous Expenses-Maintenance-Equipment Rent	-			-			-
77580002 Administrative and General Expenses Capitalized	(28,177)			(28,177)			(28,177)
Total Wastewater General Plant Expenses	573,888		11,213	585,102	-		585,102
40600001 Amortization of Utility Plant Acquisition Adjustments	29,481			29,481			29,481
Increased Costs Resulting From Load Growth	-			-			-
General Price Level Adjustments	298,363			298,363			298,363
Total Operating Expenses	4,205,045		23,968	4,229,013	-		4,229,013

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	2,774,138
	Less: Amounts Specifically Adjusted In This Rate Filing	
	Electric Expense	52,456
	Salaries & Wages	359,527
	Sludge Removal	107,978
	Allocation from Water	589,761
	Total Operating Expenses for Twelve Months Ended December 31, 2021 Not Specifically Adjusted To Reflect The Effects Of Inflation	1,664,416
	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%	106,523
	General Price Level Adjustment	106,523

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 from water operations for the period ending December 31, 2022 based on the Company's current allocation methodology (customer count) and projected expense adjustments to various accounts being allocated.	
	Projected allocation of indirect labor, indirect fringe and operating expenses from water operations for the period ending December 31, 2022	493,323
	Projected allocation of payroll taxes and fringe on direct labor from water operations for the period ending December 31, 2022	112,121
	Less: Allocation from water operations for the period ended December 31, 2021	<u>589,761</u>
	Adjustment (493,323 + 112,121) - 589,761	15,683
77580005	Allocation from Water Operations	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 annualize the allocation from water operations for the twelve months ending December 31, 2022, based on the Company's current allocation methodology (number of customers) and pro forma adjustments made to expenses being allocated.	
	Pro Forma Allocation of Indirect Labor, Indirect Fringe and Operating Expenses from water operations for the Twelve Months Ending December 31, 2022	502,945
	Pro Forma Allocation of Payroll Taxes and Fringe Benefits on Direct Labor from water operations for the Twelve Months Ending December 31, 2022	116,129
	Less: Projected Allocation from water operations for the Twelve Months Ending December 31, 2022 (Exhibit No. FIII-2-6W)	<u>605,444</u>
	Adjustment (502,945 + 116,129) - 605,444	13,629
77580005	Allocation from Water Ops	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 project the allocations from water operations for the twelve months ending February 29, 2024 based on the Company's current allocation methodology (customer count) and projected expense adjustments to various accounts being allocated.	
	Projected allocation of Indirect labor, Indirect fringe and Operating Expenses from water operations for the Twelve Months Ending February 29, 2024	484,130
	Projected allocation of payroll taxes and fringe benefits on Direct Labor from water operations for the Twelve Months Ending February 29, 2024	117,935
	Pro Forma allocation from water operations for the period ended December 31, 2022. (Exhibit No. FIII-2-20)	<u>619,073</u>
	Adjustment (484,130 + 117,935) - 619,073	(17,008)
77580005	Allocation from Water Operations	(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 the effect of inflation during the period ending February 29, 2024 on operating expenses not specifically adjusted to future test year levels.		
	Total Operating Expenses for Twelve Months Ended December 31, 2022	3,997,645	
	Less: Amounts Specifically Adjusted In This Rate Filing		
	Salaries and Wages	365,215	
	Allocation from Water	605,444	
	Amortization of Utility Plant Acquisition Adjustments	29,481	
	Remaining Operating Expenses For Twelve Months Ended December 31, 2022 Not Specifically Adjusted To Reflect The Effects Of Inflation	2,997,505	
	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%	191,840	
	General Price Level Adjustment		191,840

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 from water operations for the twelve months ended February 29, 2024, based on the Company's current allocation methodology (number of customers) and pro forma adjustments made to expenses being allocated.	
	Pro Forma Allocation of Indirect Payroll, fringe benefits and Operating Expenses from water operations for the Twelve Months Ending February 29, 2024	491,428
	Pro Forma Allocation of payroll taxes and fringe benefits on Direct Labor from water operations for the Twelve Months Ending February 29, 2024	121,851
	Less: Projected Allocation from water operations for the Twelve Months Ending February 29, 2024 (Exhibit No. FIII-2-41)	<u>602,065</u>
	Adjustment (491,428 + 121,851) - 602,065	11,213
77580005	Allocation from Water Ops	11,213

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-15W
 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	27,044	FIV-15-1W	202	27,246	FIV-15-2W	202	27,448
40801100 Purta	-			-			-
40801201 Fica	-			-			-
40801101 Local Real Estate-County	3,930			3,930			3,930
40801102 Local Real Estate-School	14,380			14,380			14,380
40801301 Capital Stock	-			-			-
40801202 Federal Unemployment	-			-			-
40801203 State Unemployment	-			-			-
40801302 Payroll Taxes Capitalized	(2,738)			(2,738)			(2,738)
	42,616		202	42,818		202	43,020

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-15W
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 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	27,448	FIV-15-3W	269	27,717	FIV-15-4W	202	27,919
40801100 Purta	-			-			-
40801201 Fica	-			-			-
40801101 Local Real Estate-County	3,930			3,930			3,930
40801102 Local Real Estate-School	14,380			14,380			14,380
40801301 Capital Stock	-			-			-
40801202 Federal Unemployment	-			-			-
40801203 State Unemployment	-			-			-
40801302 Payroll Taxes Capitalized	(2,738)			(2,738)			(2,738)
	43,020		269	43,289		202	43,491

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-15W
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 Witness: M C Winter

	Pro Forma Twelve Months Ending 2-29-24 (1)	Under Proposed Rates		Pro Forma Twelve Months Ending 2-29-24 (4)
		Exhibit Reference (2)	Adjustment (3)	
TAXES OTHER THAN INCOME TAXES				
40801000 Assessments	27,919	FIV-15-5W	27,720	55,639
40801100 Purta	-			-
40801201 Fica	-			-
40801101 Local Real Estate-County	3,930			3,930
40801102 Local Real Estate-School	14,380			14,380
40801301 Capital Stock	-			-
40801202 Federal Unemployment	-			-
40801203 State Unemployment	-			-
40801302 Payroll Taxes Capitalized	(2,738)			(2,738)
	43,491		27,720	71,211

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	4,057,141
	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 (4,057,141	
	x 0.00671560)	27,246
	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-15W)	27,044
		202

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	4,087,219
	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 (4,087,219
	x 0.00671560)	27,448
	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-15-1W)	27,246
		202

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	4,127,323
	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 (4,127,323	
	x 0.00671560)	27,717
	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-15-2W)	27,448
		269

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	4,157,401
	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 (4,157,401 x 0.00671560)	27,919
	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-15-3W)	27,717
		202

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 February 29, 2024 and 2021-2022 assessment factors.	
	Pro Forma Operating Revenues Under Proposed Rates for the Twelve Months Ending February 29, 2024	8,285,050
	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 (8,285,050 x 0.00671560)	55,639
	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-15-4W)	27,919
		27,720
40801000	Taxes Other Than Income Taxes-Assessments	27,720

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-17W
 Page 1 of 3
 Witness: M C Winter

		Under Existing Rates						
		Pro Forma Twelve Months Ended December 31, 2021 (Refer to Exh No HIV-17W)	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	(151,522)	FIV-17-2W	(412,868)	(564,390)	FIV-17-5W	604	(563,786)
40901100	Current State Income Tax	(80,974)	FIV-17-2W	(219,557)	(300,531)	FIV-17-5W	319	(300,212)
41001000	Deferred Federal Income Tax-Accelerated Depreciation	(56,883)	FIV-17-3W	91,152	34,270			34,270
41001012	Deferred Federal Income Tax-Excess ADIT	(7,625)	FIV-17-4W	344	(7,281)			(7,281)
41201100	Amortization of Investment Tax Credits	-			-			-
		(297,003)		(540,929)	(837,932)		923	(837,009)

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-17W
 Page 2 of 3
 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	(563,786)	FIV-17-7W	46,628	(517,159)
40901100 Current State Income Tax	(300,212)	FIV-17-7W	26,132	(274,080)
41001000 Deferred Federal Income Tax-Accelerated Depreciation	34,270	FIV-17-8W	(10,916)	23,354
41001012 Deferred Federal Income Tax-Excess ADIT	(7,281)	FIV-17-9W	(136)	(7,417)
41201100 Amortization of Investment Tax Credits	-			-
	(837,009)		61,707	(775,302)

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-17W
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 W 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	(517,159)	FIV-17-10W	1,117	(516,042)	FIV-17-11W	774,973	258,931
40901100	Current State Income Tax	(274,080)	FIV-17-10W	590	(273,490)	FIV-17-11W	409,583	136,093
41001000	Deferred Federal Income Tax-Accelerated Depreciation	23,354			23,354			23,354
41001012	Deferred Federal Income Tax-Excess ADIT	(7,417)			(7,417)			(7,417)
41201100	Amortization of Investment Tax Credits	-			-			-
		(775,302)		1,707	(773,595)		1,184,556	410,961

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	21,539
	Add:	
	Amortization of Acquisition Adjustments	29,481
	Deduct:	
	Tax Repair Expense	1,544,947
	Cost of Removal	496
	State Tax Depreciation	1,003,612
	Pro Forma Interest Expense (Interest Synchronization)	510,280
	Projected Taxable Income	(3,008,316)
	Projected State Income Tax at 9.99%	(300,531)
		(300,531)
	Federal Bonus Depreciation Less Than State	(20,215)
	Projected Federal Taxable Income	(2,687,570)
	Projected Federal Income Tax at 21%	(564,390)
	Total Projected Current Income Tax	(864,921)
	Less: Pro Forma Current Income Taxes for the Twelve Months Ended December 31, 2021	(232,495)
		(632,425)
40901000	Current Federal Income Tax	(412,868)
40901100	Current State Income Tax	(219,557)

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 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

Vintage Year (1)	Method (2)	Tax Depreciation (3)	Normalized (Booked) Depreciation (4)	Tax Depreciation Subject to IRS Deferral Requirements (5)
2012	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	9,832	17,132	(7,300)
2013	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	3,991	5,630	(1,639)
2014	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	11,643	42,015	(30,372)
2015	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	392	14,626	(14,234)
2016	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	3,862	6,322	(2,460)
2017	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	19,807	9,552	10,256
2018	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	8,238	15,289	(7,051)
2019	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	83,487	62,280	21,207

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 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

Vintage Year (1)	Method (2)	Tax Depreciation (3)	Normalized (Booked) Depreciation (4)	Tax Depreciation Subject to IRS Deferral Requirements (5)
2020	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	44,303	56,724	(12,421)
2021	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	698,230	448,410	249,820
2022	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	99,612	142,227	(42,615)
		983,397	820,208	163,189
	Deferred Federal Income Tax at 21% (163,189 x .21)			34,270
	Less: Pro Forma Deferred Federal Income Tax For Twelve Months Ended December 31, 2021			(56,883)
				91,152
41001000	Deferred Federal Income Tax-Accelerated Depreciation			91,152

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
2012 Additions (half-year)					
15 yr. MACRS property 50 Adjustment for disposition	42,964	2,539		2,539	1,088 0
2013 Additions (half-year)					
SL Property 50 Adjustment for disposition	70,702	2,828		2,828	1,212 0
2014 Additions (half-year)					
SL Property 50 Adjustment for disposition	96,328	3,853		3,853	1,651 0
2015 Additions (half-year)					
SL Property 50 Adjustment for disposition	211	8		8	4 0
2016 Additions (half-year)					
7 yr. MACRS property 50	1,660	148		148	64
SL Property 50 Adjustment for disposition	88,597	3,544		3,544	1,519 0
2017 Additions (half-year)					
5 yr. MACRS property 50 1Q	12,390	171		171	73
5 yr. MACRS property 50 3Q	11,919	841		841	361
7 yr. MACRS property 50 2Q	6,038	536		536	230
7 yr. MACRS property 50 4Q	362	32		32	14
SL Property 50 Adjustment for disposition	6,362	254		254	109 13,891
	<u>337,534</u>	<u>14,755</u>	<u>0</u>	<u>14,755</u>	<u>20,215</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, 2022

ACCOUNT	EXPLANATION					ADJUST- MENT INCREASE DECREASE		
	Vintage (1)	Tax Depreciat- ion (2)	Normalized Tax (Booked) Depreciat- ion (3)	Depreciat- ion Subject to Deferral (4)	Turn- Around Year (5)	Weighted Average Rate (6)	Deferred Federal Income Tax (7)	
2012		9,832	17,132	(7,300)	2013	34	(2,482)	
2013		3,991	5,630	(1,639)	2014	34	(557)	
2014		11,643	42,015	(30,372)	2015	34	(10,327)	
2015		392	14,626	(14,234)	2016	34	(4,839)	
2016		3,862	6,322	(2,460)	2017	34	(836)	
		29,720	85,726	(56,006)			(19,042)	
		Deferred Federal Income Tax at 21% (56,006 x .21)						11,761
		Deferred Federal Income Tax - Excess ADIT						(7,281)
		Less: Pro Forma Excess Deferred Federal Income Tax For Twelve Months Ended December 31, 2021						(7,625)
								344
41001012		Deferred Federal Income Tax-Excess ADIT						344

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	24,732
	Add:	
	Amortization of Acquisition Adjustments	29,481
	Deduct:	
	Tax Repair Expense	1,544,947
	Cost of Removal	496
	State Tax Depreciation	1,003,612
	Pro Forma Interest Expense (Interest Synchronization)	510,280
	Pro Forma Taxable Income	(3,005,123)
	Pro Forma State Income Tax at 9.99%	(300,212)
		(300,212)
	Federal Bonus Depreciation Greater Than State	(20,215)
	Pro Forma Federal Taxable Income	(2,684,696)
	Pro Forma Federal Income Tax at 21%	(563,786)
	Total Pro Forma Current Income Tax	(863,998)
	Less: Projected Current Income Taxes for the Twelve Months Ending December 31, 2022	(864,921)
		923
40901000	Current Federal Income Tax	604
40901100	Current State Income Tax	319

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	(116,150)
	Add:	
	Amortization of Acquisition Adjustments	29,481
	Deduct:	
	Tax Repair Expense	1,015,000
	Cost of Removal	280
	State Tax Depreciation	1,051,733
	Pro Forma Interest Expense (Interest Synchronization)	589,862
	Projected Taxable Income	(2,743,545)
	Projected State Income Tax at 9.99%	(274,080)
		(274,080)
	State Depreciation Greater Than State	(6,805)
	Projected Federal Taxable Income	(2,462,660)
	Projected Federal Income Tax at 21%	(517,159)
	Total Projected Current Income Tax	(791,239)
	Less: Pro Forma Current Income Taxes for the Twelve Months Ending December 31, 2022	(863,998)
		72,759
40901000	Current Federal Income Tax	46,628
40901100	Current State Income Tax	26,132

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 FOR THE TWELVE MONTHS ENDED FEBRUARY 29, 2024

Vintage Year (1)	Method (2)	Tax Depreciation (3)	Normalized (Booked) Depreciation (4)	Tax Depreciation Subject to IRS Deferral Requirements (5)
2012	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	9,832	17,128	(7,296)
2013	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	3,991	5,637	(1,647)
2014	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	11,643	41,889	(30,246)
2015	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	392	15,765	(15,373)
2016	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	3,788	6,281	(2,493)
2017	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	18,795	6,776	12,018
2018	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	7,820	7,693	127
2019	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	82,744	62,273	20,470

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 FOR THE TWELVE MONTHS ENDED
 FEBRUARY 29, 2024

Vintage Year (1)	Method (2)	Tax Depreciation (3)	Normalized (Booked) Depreciation (4)	Tax Depreciat- ion Subject to IRS Deferral Require- ments (5)
2020	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	40,571	57,772	(17,201)
2021	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	673,724	451,346	222,378
2022	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	150,097	142,067	8,030
2023	Straight Line, Accelerated Cost Recovery System, and Limited Accelerated Cost Recovery System	41,532	119,090	(77,558)
		1,044,928	933,718	111,210
	Deferred Federal Income Tax at 21% (111,210 x .21)			23,354
	Less: Pro Forma Deferred Federal Income Tax For Twelve Months Ended December 31, 2022			34,270
				(10,916)
41001000	Deferred Federal Income Tax-Accelerated Depreciation			(10,916)

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)
2012 Additions (half-year)					
15 yr. MACRS property 50 Adjustment for disposition	42,964	2,535		2,535	1,086 0
2013 Additions (half-year)					
SL Property 50 Adjustment for disposition	70,702	2,828		2,828	1,212 0
2014 Additions (half-year)					
SL Property 50 Adjustment for disposition	96,328	3,853		3,853	1,651 0
2015 Additions (half-year)					
SL Property 50 Adjustment for disposition	211	8		8	4 0
2016 Additions (half-year)					
7 yr. MACRS property 50	1,660	74		74	32
SL Property 50 Adjustment for disposition	88,597	3,544		3,544	1,519 949
2017 Additions (half-year)					
7 yr. MACRS property 50 2Q	6,038	536		536	230
7 yr. MACRS property 50 4Q	362	32		32	14
SL Property 50 Adjustment for disposition	6,362	254		254	109 0
	<u>313,225</u>	<u>13,664</u>	<u>0</u>	<u>13,664</u>	<u>6,805</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
 FEBRUARY 29, 2024

ACCOUNT	EXPLANATION					ADJUST- MENT INCREASE DECREASE		
	Vintage (1)	Tax Depreciat- ion (2)	Normalized Tax (Booked) Depreciat- ion (3)	Depreciat- ion Subject to Deferral (4)	Turn- Around Year (5)	Weighted Average Rate (6)	Deferred Federal Income Tax (7)	
2012		9,832	17,128	(7,296)	2013	34	(2,481)	
2013		3,991	5,637	(1,647)	2014	34	(560)	
2014		11,643	41,889	(30,246)	2015	34	(10,284)	
2015		392	15,765	(15,373)	2016	34	(5,227)	
2016		3,788	6,281	(2,493)	2017	34	(848)	
		29,646	86,701	(57,055)			(19,399)	
		Deferred Federal Income Tax at 21% (57,055 x .21)						11,982
		Deferred Federal Income Tax - Excess ADIT						(7,417)
		Less: Pro Forma Excess Deferred Federal Income Tax For Twelve Months Ended December 31, 2022						(7,281)
								(136)
41001012		Deferred Federal Income Tax-Excess ADIT						(136)

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	(110,242)
	Add:	
	Amortization of Acquisition Adjustments	29,481
	Deduct:	
	Tax Repair Expense	1,015,000
	Cost of Removal	280
	State Tax Depreciation	1,051,733
	Pro Forma Interest Expense (Interest Synchronization)	589,862
	Pro Forma Taxable Income	(2,737,637)
	Pro Forma State Income Tax at 9.99%	(273,490)
		(273,490)
	State Depreciation Greater Than State	(6,805)
	Pro Forma Federal Taxable Income	(2,457,342)
	Pro Forma Federal Income Tax at 21%	(516,042)
	Total Pro Forma Current Income Tax	(789,532)
	Less: Projected Current Income Taxes for the Twelve Months Ending February 29, 2024	(791,239)
		1,707
40901000	Current Federal Income Tax	1,117
40901100	Current State Income Tax	590

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	4,127,648	
	Add: Increase in Late Charges		
	Less: Increase in Taxes Other Than Income Taxes and Uncollectible Accounts	27,720	
	Increase in State Taxable Income	4,099,929	
	State Income Tax at 9.99%	409,583	409,583
	Increase in Federal Taxable Income	3,690,346	
	Federal Income Tax at 21%		774,973
			1,184,556
40901000	Current Federal Income Tax		774,973
40901100	Current State Income Tax		409,583

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-17-1W is determined by reflecting the interest charges to ratepayers in the cost of capital determination (interest synchronization).

Rate base 28,853,963 x weighted debt cost rate of 1.77%
= interest expense utilized for income tax calculations of 510,280

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-17-5W is determined by reflecting the interest charges to ratepayers in the cost of capital determination (interest synchronization).

Rate base 28,853,963 x weighted debt cost rate of 1.77%
= interest expense utilized for income tax calculations of 510,280

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-17-6W is determined by reflecting the interest charges to ratepayers in the cost of capital determination (interest synchronization).

Rate base 33,353,950 x weighted debt cost rate of 1.77%
= interest expense utilized for income tax calculations of 589,862

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-17-10W is determined by reflecting the interest charges to ratepayers in the cost of capital determination (interest synchronization).

Rate base 33,353,950 x weighted debt cost rate of 1.77%
= interest expense utilized for income tax calculations of 589,862

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
MEASURE OF VALUE AND RATES OF RETURN AT ORIGINAL COST AS OF
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	33,353,950 (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-WA	29,735,052
Deduct:		
Deferred Federal Income Taxes Related to Accelerated Dep- reciation	FV-1-1W	136,478
Excess Deferred Federal Income Taxes Related to Accelerated Depreciation	FV-1-1W	10,755
Contributions in Aid of Construction Less Accrued Depreciation	FVI-WA	1,047,809
Customers' Advances for Con- struction Less Accrued Dep- reciation	FVI-WA	-
Funds Supplied Through Cust- omers' Advances Not Expended		-
Total Deductions		1,195,042
Add:		
Materials and Supplies		-
Cash Working Capital		-
Utility Plant Acquisition Adjustment	FV-1-2W	294,808
Taxes on Deposits for Construction and Customer Advances	FV-1-3W	19,145
Total Additions		313,953
Total Measure of Value		28,853,963

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-WB	34,264,142
Deduct:		
Deferred Federal Income Taxes Related to Accelerated Depreciation	FV-1-1W	148,987
Excess Deferred Federal Income Taxes Related to Accelerated Depreciation	FV-1-1W	6,782
Contributions in Aid of Construction Less Accrued Depreciation	FVI-WB	1,033,184
Customers' Advances for Construction Less Accrued Depreciation	FVI-WB	-
Funds Supplied Through Customers' Advances Not Expended	FV-1-2	-
Total Deductions		1,188,953
Add:		
Materials and Supplies		-
Cash Working Capital		-
Utility Plant Acquisition Adjustment	FV-1-2W	260,414
Taxes on Deposits for Construction and Customer Advances	FV-1-3W	18,347
Total Additions		278,761
Total Measure of Value		33,353,950

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, 2022

	Under Existing Rates						Pro Forma Twelve Months Ended December 31, 2022 (7)
	Pro Forma Twelve Months Ended December 31, 2021 (1)	Exhibit Reference (2)	Adjustment (3)	Projected Twelve Months Ended December 31, 2022 (4)	Exhibit Reference (5)	Adjustment (6)	
Operating Revenues	4,031,924	FII-2W	30,078	4,062,002	FII-2W	30,078	4,092,080
Operating Expenses, Depreciation and Taxes							
Operating Expenses	3,845,703	FIII-2W	151,942	3,997,645	FIII-2W	26,683	4,024,328
Depreciation	689,855	FI-2W	130,353	820,208			820,208
Taxes Other Than Income Taxes	42,616	FIV-15W	202	42,818	FIV-15W	202	43,020
Income Taxes	(297,003)	FIV-17W	(540,929)	(837,932)	FIV-17W	923	(837,009)
Total Operating Expenses, Dep- reciation and Taxes	4,281,171		(258,432)	4,022,739		27,808	4,050,547
Net Operating Income Available For Return	(249,248)		288,510	39,262		2,270	41,533
Measure of Value as of February 29, 2024 and Rates of Return (Refer to Page 2)	-0.75%			0.12%			0.12%
Original Cost Less Accrued Depreciation	33,353,950						

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 Ended December 31, 2022 (1)	Exhibit Reference (2)	Adjustment (3)	Projected Twelve Months Ended February 29, 2024 (4)	Exhibit Reference (5)	Adjustment (6)	Pro Forma Twelve Months Ended February 29, 2024 (7)
Operating Revenues	4,092,080	FII-2W	40,104	4,132,184	FII-2W	30,078	4,162,262
Operating Expenses, Depreciation and Taxes							
Operating Expenses	4,024,328	FIII-2W	180,717	4,205,045	FIII-2W	23,968	4,229,013
Depreciation	820,208	FI-2W	113,510	933,718			933,718
Taxes Other Than Income Taxes	43,020	FIV-15W	269	43,289	FIV-15W	202	43,491
Income Taxes	(837,009)	FIV-17W	61,707	(775,302)	FIV-17W	1,707	(773,595)
Total Operating Expenses, Depreciation and Taxes	4,050,547		356,204	4,406,751		25,877	4,432,628
Net Operating Income Available For Return	41,533		(316,099)	(274,567)		4,201	(270,366)
Measure of Value as of February 29, 2024 and Rates of Return (Refer to Page 2)	0.12%			-0.82%			-0.81%
Original Cost Less Accrued Depreciation	33,353,950						

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 Ended February 29, 2024 (4)
	Pro Forma Twelve Months Ended February 29, 2024 (1)	Exhibit Reference (2)	Adjustment (3)	
Operating Revenues	4,162,262	FII-2W	4,127,648	8,289,911
Operating Expenses, Depreciation and Taxes				
Operating Expenses	4,229,013	FIII-2W	-	4,229,013
Depreciation	933,718			933,718
Taxes Other Than Income Taxes	43,491	FIV-15W	27,720	71,211
Income Taxes	(773,595)	FIV-17W	1,184,556	410,961
Total Operating Expenses, Dep- reciation and Taxes	4,432,628		1,212,275	5,644,903
Net Operating Income Available For Return	(270,366)		2,915,373	2,645,008
Measure of Value as of February 29, 2024 and Rates of Return (Refer to Page 2)	-0.81%			7.93%
Original Cost Less Accrued Depreciation	33,353,950			

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)
2012	8,924
2013	10,517
2014	(22,367)
2015	10,461
2016	15,698
2017	9,878
2018	5,159
2019	24,399
2020	(148)
2021	82,906
2022	(8,949)
	136,478

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)
2012	7,392
2013	10,172
2014	(28,718)
2015	7,232
2016	15,174
2017	12,402
2018	5,186
2019	28,697
2020	(3,760)
2021	129,605
2022	(7,263)
2023	(16,287)
	159,832

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	139,814
Projected Deferred Taxes at 2-29-24	159,832
Increase in Deferred Taxes	20,018

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	139,814		365/365	-	139,814	-
3/31/2023	141,483	1,668	335/365	1,531	141,346	(137)
4/30/2023	143,151	1,668	305/365	1,394	142,739	(411)
5/31/2023	144,819	1,668	274/365	1,252	143,992	(827)
6/30/2023	146,487	1,668	244/365	1,115	145,107	(1,380)
7/31/2023	148,155	1,668	213/365	973	146,080	(2,075)
8/31/2023	149,823	1,668	182/365	832	146,912	(2,911)
9/30/2023	151,492	1,668	152/365	695	147,607	(3,885)
10/31/2023	153,160	1,668	121/365	553	148,160	(5,000)
11/30/2023	154,828	1,668	91/365	416	148,576	(6,252)
12/31/2023	156,496	1,668	60/365	274	148,850	(7,646)
1/31/2024	158,164	1,668	29/365	133	148,982	(9,182)
2/29/2024	159,832	1,668	1/365	5	148,987	(10,845)

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)
2012	995
2013	5,600
2014	(17,236)
2015	5,685
2016	8,441
2017	7,270
	10,755

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)
2012	46
2013	5,386
2014	(21,168)
2015	3,687
2016	8,117
2017	7,270
	3,338

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 Excess Deferred Taxes at 2-28-23	9,695
Projected Excess Deferred Taxes at 2-29-24	3,338
Decrease in Excess Deferred Taxes	(6,358)

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	9,695		365/365	-	9,695	-
3/31/2023	9,165	(530)	335/365	(486)	9,209	44
4/30/2023	8,636	(530)	305/365	(443)	8,766	131
5/31/2023	8,106	(530)	274/365	(398)	8,369	263
6/30/2023	7,576	(530)	244/365	(354)	8,014	438
7/31/2023	7,046	(530)	213/365	(309)	7,705	659
8/31/2023	6,516	(530)	182/365	(264)	7,441	925
9/30/2023	5,987	(530)	152/365	(221)	7,220	1,234
10/31/2023	5,457	(530)	121/365	(176)	7,045	1,588
11/30/2023	4,927	(530)	91/365	(132)	6,913	1,986
12/31/2023	4,397	(530)	60/365	(87)	6,826	2,428
1/31/2024	3,867	(530)	29/365	(42)	6,783	2,916
2/29/2024	3,338	(530)	1/365	(1)	6,782	3,444

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
UTILITY PLANT ACQUISITION ADJUSTMENT
FELTON BOROUGH ASSETS
AS OF DECEMBER 31, 2022 AND FEBRUARY 29, 2024

Acquisition Costs	913,679
Less Depreciated Original Cost of Wastewater Property and Rights	618,871
Acquisition Adjustment Subject to Amortization as of December 31, 2022	294,808
Projected Amortization During the Period 01-01-23 Through February 29, 2024	

	<u>Amortization</u>	<u>Unamortized Balance</u>
Jan-23	2,457	292,351
Feb-23	2,457	289,895
Mar-23	2,457	287,438
Apr-23	2,457	284,981
May-23	2,457	282,524
Jun-23	2,457	280,068
Jul-23	2,457	277,611
Aug-23	2,457	275,154
Sep-23	2,457	272,697
Oct-23	2,457	270,241
Nov-23	2,457	267,784
Dec-23	2,457	265,327
Jan-24	2,457	262,870
Feb-24	2,457	260,414

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		19,943
Depreciation on Projects for the period ending December 31, 2022 at 4%	(2,761)	
State Income Tax Deduction at 9.99%	(276)	
Federal Income Tax Deduction at 21%	(522)	
Tax Deduction on Deposits for Construction and Customer Advances at December 31, 2022		(798)
Net Taxes on Deposits for Construction and Customer Advances at December 31, 2022		19,145
Depreciation on Projects for the period ending December 31, 2022 at 4%	(2,761)	
State Income Tax Deduction at 9.99%	(276)	
Federal Income Tax Deduction at 21%	(522)	
Tax Deduction on Deposits for Construction and Customer Advances at December 31, 2022		(798)
Net Taxes on Deposits for Construction and Customer Advances at February 29, 2024		18,347

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 PROJECTED MONTHLY ACTIVITY AND BALANCES FOR WASTEWATER FOR
 THE TWELVE MONTHS ENDING DECEMBER 31, 2022 FOR UTILITY PLANT
 UNDER CONSTRUCTION AND UTILITY PLANT IN SERVICE

Exhibit No.FV-12-1W
 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				3,641,699 (a)				32,341,581
January, 2022	3,641,699	335,333	-	3,977,032	32,341,581	-	-	32,341,581
February	3,977,032	345,833	63,128	4,259,738	32,341,581	63,128	-	32,404,709
March	4,259,738	335,333	834,286	3,760,785	32,404,709	834,286	6,566	33,232,429
April	3,760,785	510,333	3,461,049	810,070	33,232,429	3,461,049	-	36,693,478
May	810,070	282,833	22,500	1,070,403	36,693,478	22,500	-	36,715,978
June	1,070,403	260,333	197,312	1,133,424	36,715,978	197,312	-	36,913,290
July	1,133,424	276,667	-	1,410,091	36,913,290	-	-	36,913,290
August	1,410,091	276,667	-	1,686,757	36,913,290	-	-	36,913,290
September	1,686,757	276,667	120,000	1,843,424	36,913,290	120,000	-	37,033,290
October	1,843,424	236,667	-	2,080,091	37,033,290	-	-	37,033,290
November	2,080,091	236,667	-	2,316,757	37,033,290	-	-	37,033,290
December	2,316,757	236,667	1,000,000	1,553,424	37,033,290	1,000,000	5,608	38,027,682

(a) Includes Utility Plant Under Construction As Of December 31, 2021
 Which Is Completed And In Service (Refer to Exhibit No. FV-12-2W).

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-12-2W)

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 PROJECTED ADDITIONS PLACED IN SERVICE FOR WASTEWATER
 TWELVE MONTHS ENDING DECEMBER 31, 2022

Exhibit No.FV-12-2W
 Page 1 of 2
 Witness: M A Wheeler

Description	Acct No.	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Wastewater														
Structures and Improvements														
AC Split Unit LWWWTP Office/Lab/VFD Room	354						10,000							10,000
Access for LABS Personnel @ EP	354						3,000							3,000
Shelving/Workbench/Chemical Storage @ EP	354		2,500											2,500
Roof Replacement (Lab) & Gutter Guard (Chem Bldg)	354			6,000										6,000
Power Generation Equipment														
Generator (East Branch Lift Station)	355									65,000				65,000
Collection Sewers														
Replace Existing Main - West York	361												1,000,000	1,000,000
I & I Reduction / Manhole Rehab	361						15,000							15,000
Pumping Equipment														
West Manheim Upgrade DGM Controls	371									25,000				25,000
Install Bypass Valves @ Lift Stations in Jacobus	371									30,000				30,000
Grinder/Spiral Lift Upgrade and Maintenance @ Low	371						33,000							33,000
Rebuild Pumps	371						10,000							10,000
Treatment & Monitoring Equipment														
Moisture Balance x2	380		8,000											8,000
Samplers	380					15,000								15,000
Purchase (2) - 2" Trash Pumps, Hose and Fittings for	380					7,500								7,500
		0	10,500	6,000	0	22,500	71,000	0	0	120,000	0	0	1,000,000	1,230,000

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 PROJECTED ADDITIONS PLACED IN SERVICE FOR WASTEWATER
 TWELVE MONTHS ENDING DECEMBER 31, 2022

Exhibit No.FV-12-2W
 Page 2 of 2
 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 Is Completed and Placed In Service As of December 31, 2021 (These Expenditures Are Not Included In The Company's Forecast of Construction Expend- itures For 2018 (Exhibit No. HXI-4)														
WA15-007A Addtl Chgs- Lower Windsor WWTP	354		52,628											52,628
WA20-019 WY Repl Sewer Main-Dewey/Popla	361			529,947										529,947
		0	52,628	529,947	0	0	0	0	0	0	0	0	0	582,575
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)														
WA19-013 Amblebrook WWTP Phase I	354				3,461,049									3,461,049
WA19-018 Jacobus Bor Wastewater SCADA	396						72,242							72,242
WA19-019 W Manheim Wastewater SCADA	396						13,968							13,968
WA19-020 Felton Borough WWTP Scada	396						32,055							32,055
WA19-021 Letterkenny Twp WWTP Scada	396						8,047							8,047
WA20-023 Letterkenny WW Outfall Pipes	382			130,032										130,032
WA21-006 Shed/Blower Bldg-Letterkenny	354			44,438										44,438
WA21-009 Generators-Jacobus Lift Stations	355			123,869										123,869
		0	0	298,339	3,461,049	0	126,312	0	0	0	0	0	0	3,885,700
		0	63,128	834,286	3,461,049	22,500	197,312	0	0	120,000	0	0	1,000,000	5,698,275

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 PROJECTED RETIREMENTS REMOVED FROM SERVICE FOR WASTEWATER
 TWELVE MONTHS ENDING DECEMBER 31, 2022

Exhibit No.FV-12-3W
 Page 1 of 1
 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
Wastewater																										
Structures and Improvements																										0
Power Generation Equipment																										0
Collection Sewers																										0
Replace Existing Main - West York	361																							5,608	1935	5,608
Pumping Equipment																										0
Treatment & Monitoring Equipment																										0
		0		0		0		0		0		0		0		0		0		0		0		5,608		5,608

Retirements Associated With Utility Plant Under Construction As Of December 31, 2021 Which Will Be Completed and Placed In Service During 2022	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
WR21-005 Retire Shed/Blower Bldg-Letterkenny	354					3,762	1982																			3,762
WR20-018 Retire WY Main-Dewey/Popla	361					2,804	1935																			2,804
		0		0		6,566		0		0		0		0		0		0		0		0		0		6,566
		0		0		6,566		0		0		0		0		0		0		0		0		5,608		12,174

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 PROJECTED MONTHLY ACTIVITY AND BALANCES FOR WASTEWATER FOR
 THE FOURTEEN MONTHS ENDING FEBRUARY 29, 2024 FOR UTILITY PLANT
 UNDER CONSTRUCTION AND UTILITY PLANT IN SERVICE

Exhibit No.FV-12-4W
 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 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)	Balance End of Period (9)=(6)+(7) -(8)
December, 2022				1,553,424 (a)				38,027,682
January, 2023	1,553,424	616,667	-	2,170,091	38,027,682	-	-	38,027,682
February	2,170,091	616,667	-	2,786,757	38,027,682	-	-	38,027,682
March	2,786,757	616,667	1,500,000	1,903,424	38,027,682	1,500,000	-	39,527,682
April	1,903,424	521,667	-	2,425,091	39,527,682	-	-	39,527,682
May	2,425,091	536,667	15,000	2,946,757	39,527,682	15,000	-	39,542,682
June	2,946,757	521,667	15,000	3,453,424	39,542,682	15,000	-	39,557,682
July	3,453,424	526,667	-	3,980,091	39,557,682	-	-	39,557,682
August	3,980,091	526,667	-	4,506,757	39,557,682	-	-	39,557,682
September	4,506,757	526,667	30,000	5,003,424	39,557,682	30,000	-	39,587,682
October	5,003,424	516,667	-	5,520,091	39,587,682	-	-	39,587,682
November	5,520,091	516,667	-	6,036,757	39,587,682	-	-	39,587,682
December	6,036,757	516,667	3,460,000	3,093,424	39,587,682	3,460,000	5,608	43,042,074
January, 2024	3,093,424	216,667	400,000	2,910,091	43,042,074	400,000	-	43,442,074
February	2,910,091	216,667	-	3,126,757	43,442,074	-	-	43,442,074

(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 FOR WASTEWATER
 FOURTEEN MONTHS ENDED FEBRUARY 29, 2024

Exhibit No.FV-12-5W
 Page 1 of 1
 Witness: M A Wheeler

Description	Acct No.	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2024		Total
														Jan	Feb	
Wastewater																
Structures and Improvements																
Amblebrook WWTP Expansion - Engineering	354												60,000			60,000
Amblebrook WWTP Expansion - Construction	354												2,400,000			2,400,000
Power Generation Equipment																
Collection Sewers																
Amblebrook Section C Sewer Mains	361			1,500,000												1,500,000
Replace Existing Main - West York	361												1,000,000			1,000,000
I & I Reduction / Manhole Rehab	361						15,000									15,000
Pumping Equipment																
Hedgewick Lane Pumping Station Expansion	371													400,000		400,000
Install Bypass Valves @ Lift Stations in Jacobus	371									30,000						30,000
Treatment & Monitoring Equipment																
Samplers	380					15,000										15,000
Shop Equipment																
		0	0	1,500,000	0	15,000	15,000	0	0	30,000	0	0	3,460,000	400,000	0	5,420,000
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 Expenditures Fourteen Months Ending February 29, 2024 (Exhibit No. HXI-4))																
																0
																0
																0
																0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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 Expenditures Fourteen Months Ending February 29, 2024 (Exhibit No. HXI-4))																
																0
																0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	1,500,000	0	15,000	15,000	0	0	30,000	0	0	3,460,000	400,000	0	5,420,000

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUB
 PROJECTED RETIREMENTS REMOVED FROM SERVICE
 FOURTEEN MONTHS ENDED FEBRUARY 29, 2024

Exhibit No.FV-12-6W
 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
Wastewater																
Structures and Improvements																
Power Generation Equipment																
Collection Sewers																
Replace Existing Main - West York	361									5,608	1935					5,608
Pumping Equipment																
Treatment & Monitoring Equipment																
Shop Equipment																
		0		0		0		0		5,608		0		0		5,608

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	Acct No.	Aug	Year	Sep	Year	Oct	Year	Nov	Year	Dec	Year	2024 Jan	Year	Feb	Year	Total
																0
																0
																0
																0
		0		0		0		0		0		0		0		0
		0		0		0		0		5,608		0		0		5,608

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 CONTRIBUTIONS IN AID OF CONSTRUCTION FOR WASTEWATER
 DECEMBER 31, 2022

Exhibit No.FV-16-1W
 Page 1 of 1
 Witness: D E Coppersmith

Year	354 (Pumping)	354 (Treatment)	355 (Power Generation)	360.2 (Force)	361.2 (Gravity)	361.21 (Manholes)	363 (Service Laterals)	371 (Pumping Equip)	380 (Treatment Equip)	Total
2016							17,600			17,600
2017							13,200			13,200
2018							2,200			2,200
2019							4,400			4,400
2020	74,864	236,723	14,638	24,270	541,016	26,786	74,918	7,920	56,165	1,057,300
2021							6,600			6,600
2022							17,600			17,600
	74,864	236,723		24,270	541,016	26,786	136,518	7,920	56,165	1,118,900

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 CONTRIBUTIONS IN AID OF CONSTRUCTION FOR WASTEWATER
 FEBRUARY 29, 2024

Exhibit No.FV-16-3W
 Page 1 of 1
 Witness: D E Coppersmith

Year	354 (Pumping)	354 (Treatment)	355 (Power Generation)	360.2 (Force)	361.2 (Gravity)	361.21 (Manholes)	363 (Service Laterals)	371 (Pumping Equip)	380 (Treatment Equip)	Total
2016							17,600			17,600
2017							13,200			13,200
2018							2,200			2,200
2019							4,400			4,400
2020	74,864	236,723	14,638	24,270	541,016	26,786	74,918	7,920	56,165	1,057,300
2021							6,600			6,600
2022							17,600			17,600
JAN 2023										-
FEB 2023							2,200			2,200
MAR 2023							2,200			2,200
APR 2023										-
MAY 2023							2,200			2,200
JUN 2023							2,200			2,200
JUL 2023										-
AUG 2023							2,200			2,200
SEP 2023							2,200			2,200
OCT 2023										-
NOV 2023							2,200			2,200
DEC 2023							2,200			2,200
JAN 2024										-
FEB 2024										-
	74,864	236,723		24,270	541,016	26,786	154,118	7,920	56,165	1,136,500