



The York Water Company

March 9, 2023

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor North
P.O. Box 3265
Harrisburg, PA 17105-3265

Re: The York Water Company's Acquisition of the Franklin County General Authority
and the Letterkenny Industrial Development Authority Wastewater System
Docket No. A-2021-3029945

Dear Secretary Chiavetta:

Enclosed on behalf of The York Water Company ("York Water" or the "Company") please find the original cost plant-in-service valuation of the former wastewater system of the Franklin County General Authority and the Letterkenny Industrial Development Authority ("FCGA/LIDA"). York Water is filing this original cost valuation pursuant to the Pennsylvania Public Utility Commission's ("Commission") Policy Statement at 52 Pa. Code § 69.711.

The Commission approved York Water's acquisition of FCGA/LIDA's wastewater assets by Order entered July 14, 2022 at Docket No. A-2021-3029945. On August 25, 2022, the transfer by sale of FCGA/LIDA's wastewater assets and rights to York Water was consummated. A tariff was filed effective September 1, 2022 incorporating FCGA/LIDA's former customers.

The cost of the system facilities was determined from FCGA/LIDA's records, project contracts and unit costs typical of other wastewater utilities in the region. The asset inventory was priced using unit costs for each vintage year. The unit costs were developed from typical unit costs experienced by other wastewater companies within the same region, published unit costs or experienced costs trended to the year of installation. The accrued depreciation was based on recognized methods using estimated survivor characteristics and the straight-line depreciation method. The estimated survivor curves are similar to those used by other Pennsylvania wastewater companies. The average service life procedure was used to apply the methods of depreciation to group properties for which a survivor curve was used to recognize the existence of life dispersion. It is York Water's understanding that FCGA/LIDA used no customer funds to build the facilities.

FCGA/LIDA determined that it was in the best interest of its current customers to sell its wastewater system to a company that has sufficient wastewater operations and maintenance experience to meet the wastewater demands of the public and has more experience in dealing with utility service and the regulatory requirements associated with providing such service. FCGA/LIDA concluded that its investment in maintaining the wastewater system in future years would be insufficient to provide reliable wastewater collection and treatment services.

York Water paid less than the depreciated original cost of the acquired assets and intends to include the depreciated original cost of the wastewater assets of FCGA/LIDA in its rate base claim in its next rate case. At that time, York Water will present its proposal that the acquisition adjustment should not be passed through in rates.

Sincerely,



Matthew E. Poff
CFO and Treasurer

Enclosure

cc: Bureau of Technical Utility Services
Office of Consumer Advocate
Office of Small Business Advocate
Michael Hassell, Post & Schell

THE YORK WATER COMPANY
YORK, PENNSYLVANIA

ORIGINAL COST AND
RELATED ACCRUED DEPRECIATION OF
LETTERKENNY INDUSTRIAL DEVELOPMENT AUTHORITY
WASTEWATER SYSTEM
AS OF AUGUST 31, 2022

Prepared by:



GANNETT FLEMING

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THE YORK WATER COMPANY
YORK, PENNSYLVANIA

ORIGINAL COST AND
RELATED ACCRUED DEPRECIATION OF
LETTERKENNY INDUSTRIAL DEVELOPMENT AUTHORITY
WASTEWATER SYSTEM
AS OF AUGUST 31, 2022

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



Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
207 Senate Avenue
Camp Hill, PA 17011
P 717.763.7211 | F 717.763.8150

gannettfleming.com

January 13, 2023

The York Water Company
130 East Market Street
York, PA 17401-1219

Attention Matthew E. Poff, CPA
Chief Financial Officer

Ladies and Gentlemen:

Pursuant to your request, we have determined the original cost and related accrued depreciation as of August 31, 2022 for the wastewater assets of the Letterkenny Industrial Development Authority Wastewater System.

The attached report includes a brief description of the system, a description of the methods used in the determination of original cost and accrued depreciation, the itemized original cost of wastewater system facilities by account and installation year, and the detailed calculations of accrued depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink that reads "John J. Spanos".

JOHN J. SPANOS
President

JJS:jmr

073233.000

TABLE OF CONTENTS

PART I. INTRODUCTION	I-1
Plan of Report	I-2
Description of System	I-2
Determination of Original Cost	I-3
Calculation of Accrued Depreciation	I-3
Results of Study	I-3
Table 1. Summary of Original Cost and Accrued Depreciation of Wastewater System as of August 31, 2022.....	I-4
 PART II. ORIGINAL COST	 II-1
Table 2. Summary of Analysis of Original Cost of Wastewater System as of August 31, 2022	II-2
Detailed Original Cost as of August 31, 2022.....	II-3
 PART III. CALCULATION OF ACCRUED DEPRECIATION	 III-1
Table 3. Summary of Survivor Curves, Original Cost and Calculated Accrued Depreciation of Wastewater System as of August 31, 2022.....	III-2
Detailed Depreciation Calculations	III-3

PART I. INTRODUCTION

THE YORK WATER COMPANY

ORIGINAL COST AND RELATED ACCRUED DEPRECIATION OF LETTERKENNY INDUSTRIAL DEVELOPMENT AUTHORITY WASTEWATER SYSTEM AS OF AUGUST 31, 2022

PART I. INTRODUCTION

PLAN OF REPORT

The purpose of the study was to determine the original cost and related accrued depreciation as of August 31, 2022, of the wastewater assets of the Letterkenny Industrial Development Authority Wastewater System.

The study is presented in three parts. Part I, Introduction, contains statements with respect to the plan of the report, the system facilities, the procedures employed, and a summary of the results of the study. Part II, Original Cost, presents the detailed analysis of the original cost of the Letterkenny Industrial Development Authority Wastewater System by account and vintage year. Part III, Calculation of Accrued Depreciation, develops the accrued depreciation related to the original cost as of August 31, 2022.

DESCRIPTION OF SYSTEM

The Letterkenny Industrial Development Authority Wastewater System provides service to approximately 135 residential, commercial and industrial wastewater customers in Letterkenny Township. The wastewater system assets include land, several pump stations, pump houses, treatment facilities, various types of mains, service lines, manholes, receiving wells and storage tanks. The system originally began to provide service in 1939. The system was constructed in several phases with the most recent phase related to the treatment plant upgrade in 2014.

DETERMINATION OF ORIGINAL COST

The cost of system facilities was determined from the Letterkenny Industrial Development Authority Wastewater System records and unit costs typical of other wastewater utilities in the region. The asset inventory was priced using unit costs for each vintage year. The unit costs were developed from typical unit costs experienced by other wastewater companies within the same region, published unit costs or experienced costs trended to the year of installation using Handy-Whitman indexes.

CALCULATION OF ACCRUED DEPRECIATION

The accrued depreciation calculation in Part III of the report was based on recognized methods using estimated survivor characteristics and the straight line depreciation method. The estimated survivor curves are similar to those used by other Pennsylvania wastewater companies. The average service life procedure was used to apply the methods of depreciation to group properties for which a survivor curve was used to recognize the existence of life dispersion.

A summary table of accrued depreciation applicable to original cost is set forth in Part III of the report. The detailed calculations by account and vintage follow the summary table.

RESULTS OF STUDY

The table on page II-2 summarizes the original cost and related accrued depreciation by account for the Letterkenny Industrial Development Authority Wastewater System as of August 31, 2022. The original cost was brought forward from Part II of the report and the accrued depreciation from Part III of the report.

**THE YORK WATER COMPANY
LETTERKENNY INDUSTRIAL DEVELOPMENT AUTHORITY**

**TABLE 1. SUMMARY OF ORIGINAL COST AND ACCRUED DEPRECIATION OF
WASTEWATER SYSTEM AS OF AUGUST 31, 2022**

ACCOUNT (1)	DESCRIPTION (2)	ORIGINAL COST (3)	ACCRUED DEPRECIATION (4)
353.00	LAND	60,000.00	-
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	101,759.77	30,173
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	3,647,001.07	728,804
355.00	POWER GENERATION EQUIPMENT	16,755.27	6,992
360.20	COLLECTION SEWERS - FORCE	237,425.84	123,904
361.20	COLLECTION SEWERS - GRAVITY	863,949.12	444,089
361.21	COLLECTION SEWERS - MANHOLES	95,844.96	61,638
363.00	CUSTOMER SERVICE LINES	28,689.51	14,858
370.00	RECEIVING WELLS	90,802.95	38,120
371.00	PUMPING EQUIPMENT	88,678.16	24,140
380.40	TREATMENT AND DISPOSAL EQUIPMENT	<u>348,892.64</u>	<u>63,194</u>
TOTAL WASTEWATER PLANT		<u>5,579,799.29</u>	<u>1,535,912</u>

PART II. ORIGINAL COST

**THE YORK WATER COMPANY
LETTERKENNY INDUSTRIAL DEVELOPMENT AUTHORITY**

**TABLE 2. SUMMARY OF ANALYSIS OF ORIGINAL COST OF
WASTEWATER SYSTEM AS OF AUGUST 31, 2022**

<u>ACCOUNT</u> (1)	<u>DESCRIPTION</u> (2)	<u>ORIGINAL COST</u> (3)
353.00	LAND	60,000.00
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	101,759.77
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	3,647,001.07
355.00	POWER GENERATION EQUIPMENT	16,755.27
360.20	COLLECTION SEWERS - FORCE	237,425.84
361.20	COLLECTION SEWERS - GRAVITY	863,949.12
361.21	COLLECTION SEWERS - MANHOLES	95,844.96
363.00	CUSTOMER SERVICE LINES	28,689.51
370.00	RECEIVING WELLS	90,802.95
371.00	PUMPING EQUIPMENT	88,678.16
380.40	TREATMENT AND DISPOSAL EQUIPMENT	<u>348,892.64</u>
TOTAL WASTEWATER PLANT		<u><u>5,579,799.29</u></u>

DETAILED ORIGINAL COST AS OF AUGUST 31, 2022

**THE YORK WATER COMPANY
LETTERKENNY INDUSTRIAL DEVELOPMENT AUTHORITY
WASTEWATER**

DETAILED ORIGINAL COST AS OF AUGUST 31, 2022

DEPR GROUP (1)	QUANTITY (2)	SIZE (3)	VINTAGE (4)	ESTIMATED ORIGINAL COST (5)
353.00 LAND				
LAND	1		1939	60,000.00
	1			60,000.00
354.30 STRUCTURES AND IMPROVEMENTS - PUMPING				
BUILDING	1		1939	27.77
PANELS	1		1997	2,519.64
SITE WORK	1		1939	5.55
PANELS	1		2015	21,212.23
SITE WORK	1		2000	2,942.79
PANELS	1		1993	5,004.26
FENCE	1		1993	1,001.02
SITE WORK	1		1993	2,001.62
BUILDING	1		1955	185.44
PANELS	1		1999	6,789.84
SITE WORK	1		1955	37.08
PANELS	1		1999	4,074.10
SITE WORK	1		1955	37.08
CINDER BLOCK STRUCTURE	1		1997	2,519.64
PANELS	1		1997	2,519.64
SITE WORK	1		1997	2,519.64
PANELS	1		2008	5,842.34
SITE WORK	1		2008	5,842.34
PANELS	1		1997	2,519.64
SITE WORK	1		1997	1,259.59
PANELS	1		1995	1,129.79
SITE WORK	1		1995	1,129.79
PANELS	1		2013	15,319.47
BOLLARDS	1		2013	3,829.65
FENCING	1		2013	3,829.65
SITE WORK	1		2013	7,660.17
	26			101,759.77
354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT				
WASTEWATER TREATMENT PLANT	1		2014	3,192,120.55
BUILDING 3813 (ROCKET ROAD)	1		2009	453,447.95
SLUDGE PUMP BUILDING	1		1980	1,432.57
	3			3,647,001.07
355.00 POWER GENERATION EQUIPMENT				
EMERGENCY GENERATOR	1		2008	16,755.27
	1			16,755.27
360.20 COLLECTION SEWERS - FORCE				
PIPING	1		1997	2,315.78
PIPING	1		2000	2,686.89
PIPING	1		1993	958.20
PIPING	1		1999	2,505.87
PIPING	1		1999	2,505.87
PIPING	1		1997	2,315.78
PIPING	1		2008	5,598.08

**THE YORK WATER COMPANY
LETTERKENNY INDUSTRIAL DEVELOPMENT AUTHORITY
WASTEWATER**

DETAILED ORIGINAL COST AS OF AUGUST 31, 2022

DEPR GROUP (1)	QUANTITY (2)	SIZE (3)	VINTAGE (4)	ESTIMATED ORIGINAL COST (5)
PIPING	1		1997	2,315.78
PIPING	1		1995	1,040.65
PIPING	1		2013	7,667.35
PIPING	44	4"	1965	138.88
PIPING	338	1.3"	1939	257.34
PIPING	3,773	2"	1955	7,552.53
PIPING	137	3"	1960	448.56
PIPING	1,744	4"	1970	7,900.29
ASBESTOS CEMENT	3,605	4"	1950	8,358.87
PIPING	1,491	4"	1980	16,236.47
PIPING	4,089	4"	1970	14,791.32
PIPING	3,648	6"	1975	30,335.09
PIPING	71	6"	1985	838.86
PIPING	7,124	8"	1985	118,023.33
PIPING	1,026	2"	1960	2,634.05
	27,100			237,425.84
361.20 COLLECTION SEWERS - GRAVITY				
PIPING	142	8"	1985	1,825.45
PIPING	8,110	12"	1985	163,021.82
PIPING	117	2"	1955	233.91
PIPING	207	2"	1960	531.21
PIPING	24	3"	1975	143.27
PIPING	287	4"	1980	3,121.06
PIPING	540	4"	1975	3,395.27
PIPING	471	6"	1965	1,985.19
PIPING	2,137	6"	1970	8,307.95
PIPING	728	6"	1975	6,558.18
PIPING	948	8"	1980	12,489.29
PIPING	74	8"	1985	1,225.72
PIPING	36,661	8"	1980	375,179.40
PIPING	12,518	8"	1985	201,730.72
PIPING	1,646	10"	1985	23,605.55
PIPING	54	12"	1980	870.89
PIPING	1,829	12"	1985	27,495.26
PIPING	29	13"	1985	438.09
VALVE VAULT	1		2000	8,061.13
VALVE VAULT	1		1993	3,832.41
VALVE ENCLOSURE	1		2008	8,396.76
VALVE VAULT	1		2013	11,500.59
	66,526			863,949.12
361.21 COLLECTION SEWERS - MANHOLES				
WET WELL MANHOLE	1	1238 gallon	1997	3,473.46
WET WELL MANHOLE	1		1995	2,080.89
VALVE VAULT MANHOLE	1		1995	2,080.89
MANHOLES	41		1955	5,306.60
MANHOLES	41		1960	6,808.47
MANHOLES	41		1965	7,409.22

**THE YORK WATER COMPANY
LETTERKENNY INDUSTRIAL DEVELOPMENT AUTHORITY
WASTEWATER**

DETAILED ORIGINAL COST AS OF AUGUST 31, 2022

DEPR GROUP (1)	QUANTITY (2)	SIZE (3)	VINTAGE (4)	ESTIMATED ORIGINAL COST (5)
MANHOLES	41		1970	8,410.46
MANHOLES	40		1975	14,618.18
MANHOLES	40		1980	20,225.16
MANHOLES	40		1985	25,431.63
	<u>287</u>			<u>95,844.96</u>
363.00 CUSTOMER SERVICE LINES				
SERVICES	17		1955	862.71
SERVICES	17		1960	1,150.29
SERVICES	17		1965	1,389.93
SERVICES	16		1970	1,781.82
SERVICES	16		1975	2,774.22
SERVICES	16		1980	3,947.06
SERVICES	16		1985	4,984.58
SERVICES	10		1997	4,553.22
SERVICES	10		2008	7,245.68
	<u>135</u>			<u>28,689.51</u>
370.00 RECEIVING WELLS				
WET WELL	1	9724 gallon	2000	16,395.11
WET WELL	1	7584 gallon	1993	11,878.20
WET WELL	1		1999	9,346.07
WET WELL	1		1955	131.29
WET WELL	1	304 gallon	1997	2,388.36
WET WELL	1		2008	18,742.20
PUMP DRY WELL	1		1997	4,478.11
WET WELL	1		2013	27,443.61
	<u>8</u>			<u>90,802.95</u>
371.00 PUMPING EQUIPMENT				
DUPLEX SUBMERSIBLE PUMPS	2		1997	3,142.13
DUPLEX SUBMERSIBLE PUMPS	3		2000	7,520.74
DUPLEX SUBMERSIBLE PUMP	1	4" or 6"	1993	4,587.34
DUPLEX SUBMERSIBLE PUMP	1	4" or 6"	2017	27,357.27
DUPLEX SUBMERSIBLE PUMP	1	3"	2014	10,019.65
DUPLEX SUBMERSIBLE PUMPS	1		1997	2,094.88
DUPLEX SUBMERSIBLE PUMPS	1		2008	4,188.95
DUPLEX CENTRIFUGAL PUMPS	1		2017	13,678.17
SINGLE PUMP, 200 GPM	1	200 gpm	1995	919.43
DUPLEX SUBMERSIBLE PUMPS	1		2013	15,169.60
	<u>13</u>			<u>88,678.16</u>
380.40 TREATMENT AND DISPOSAL EQUIPMENT				
CONVERTED ON-LOT SEPTIC TANK	1		1939	8.02
SLUDGE DRYING BEDS	4		2014	348,884.62
	<u>5</u>			<u>348,892.64</u>
TOTAL WASTEWATER PLANT	<u><u>94105</u></u>			<u><u>5,579,799.29</u></u>

PART III. CALCULATION OF ACCRUED DEPRECIATION

THE YORK WATER COMPANY
LETTERKENNY INDUSTRIAL DEVELOPMENT AUTHORITY

**TABLE 3. SUMMARY OF SURVIVOR CURVES, ORIGINAL COST AND CALCULATED
ACCRUED DEPRECIATION OF WASTEWATER SYSTEM AS OF AUGUST 31, 2022**

ACCOUNT (1)	DESCRIPTION (2)	SURVIVOR CURVE (3)	ORIGINAL COST (4)	ACCRUED DEPRECIATION (5)
353.00	LAND	NONDEPRECIABLE	60,000.00	-
354.30	STRUCTURES AND IMPROVEMENTS - PUMPING	55-R2.5 *	101,759.77	30,173
354.40	STRUCTURES AND IMPROVEMENTS - TREATMENT	65-S1.5 *	3,647,001.07	728,804
355.00	POWER GENERATION EQUIPMENT	30-R2.5	16,755.27	6,992
360.20	COLLECTION SEWERS - FORCE	65-R2.5	237,425.84	123,904
361.20	COLLECTION SEWERS - GRAVITY	65-R2.5	863,949.12	444,089
361.21	COLLECTION SEWERS - MANHOLES	60-R3	95,844.96	61,638
363.00	CUSTOMER SERVICE LINES	55-R2.5	28,689.51	14,858
370.00	RECEIVING WELLS	40-S2.5	90,802.95	38,120
371.00	PUMPING EQUIPMENT	35-S1.5	88,678.16	24,140
380.40	TREATMENT AND DISPOSAL EQUIPMENT	45-S2.5	<u>348,892.64</u>	<u>63,194</u>
TOTAL WASTEWATER PLANT			<u>5,579,799.29</u>	<u>1,535,912</u>

* CURVE SHOWN IS INTERIM SURVIVOR CURVE. LIFE SPAN METHOD IS USED

DETAILED DEPRECIATION CALCULATIONS

THE YORK WATER COMPANY
LETTERKENNY INDUSTRIAL DEVELOPMENT AUTHORITY

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - PUMPING

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5							
PROBABLE RETIREMENT YEAR.. 12-2059							
NET SALVAGE PERCENT.. 0							
1939	33.32	55.00	1.82	0.61	4.78	0.9131	30
1955	259.60	55.00	1.82	4.72	8.67	0.8424	219
1993	8,006.90	52.56	1.90	152.13	26.84	0.4894	3,918
1995	2,259.58	51.96	1.92	43.38	27.79	0.4652	1,051
1997	13,857.79	51.28	1.95	270.23	28.69	0.4405	6,105
1999	10,863.94	50.49	1.98	215.11	29.54	0.4149	4,508
2000	2,942.79	50.07	2.00	58.86	29.94	0.4020	1,183
2008	11,684.68	45.82	2.18	254.73	32.59	0.2887	3,374
2013	30,638.94	42.49	2.35	720.02	33.81	0.2043	6,259
2015	21,212.23	41.03	2.44	517.58	34.21	0.1662	3,526
	101,759.77			2,237.37			30,173
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.20							

THE YORK WATER COMPANY
LETTERKENNY INDUSTRIAL DEVELOPMENT AUTHORITY

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TREATMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
INTERIM SURVIVOR CURVE.. IOWA 65-S1.5							
PROBABLE RETIREMENT YEAR.. 12-2059							
NET SALVAGE PERCENT.. 0							
1980	1,432.57	61.26	1.63	23.35	25.33	0.5865	840
2009	453,447.95	46.76	2.14	9,703.79	33.82	0.2767	125,483
2014	3,192,120.55	42.97	2.33	74,376.41	34.86	0.1887	602,481
	3,647,001.07			84,103.55			728,804
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.31							

THE YORK WATER COMPANY
 LETTERKENNY INDUSTRIAL DEVELOPMENT AUTHORITY

ACCOUNT 355.00 POWER GENERATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
 RELATED TO ORIGINAL COST AS OF AUGUST 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 30-R2.5							
NET SALVAGE PERCENT.. 0							
2008	16,755.27	30.00	3.33	557.95	17.48	0.4173	6,992
	16,755.27			557.95			6,992
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.33							

THE YORK WATER COMPANY
LETTERKENNY INDUSTRIAL DEVELOPMENT AUTHORITY

ACCOUNT 360.20 COLLECTION SEWERS - FORCE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R2.5							
NET SALVAGE PERCENT.. 0							
1939	257.34	65.00	1.54	3.96	9.20	0.8585	221
1950	8,358.87	65.00	1.54	128.73	12.58	0.8065	6,741
1955	7,552.53	65.00	1.54	116.31	14.57	0.7759	5,860
1960	3,082.61	65.00	1.54	47.47	16.89	0.7402	2,282
1965	138.88	65.00	1.54	2.14	19.53	0.6995	97
1970	22,691.61	65.00	1.54	349.45	22.48	0.6542	14,844
1975	30,335.09	65.00	1.54	467.16	25.71	0.6045	18,336
1980	16,236.47	65.00	1.54	250.04	29.17	0.5512	8,950
1985	118,862.19	65.00	1.54	1,830.48	32.84	0.4948	58,809
1993	958.20	65.00	1.54	14.76	39.10	0.3985	382
1995	1,040.65	65.00	1.54	16.03	40.73	0.3734	389
1997	6,947.34	65.00	1.54	106.99	42.39	0.3479	2,417
1999	5,011.74	65.00	1.54	77.18	44.08	0.3219	1,613
2000	2,686.89	65.00	1.54	41.38	44.93	0.3088	830
2008	5,598.08	65.00	1.54	86.21	51.93	0.2011	1,126
2013	7,667.35	65.00	1.54	118.08	56.46	0.1314	1,007
	237,425.84			3,656.37			123,904

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.54

THE YORK WATER COMPANY
LETTERKENNY INDUSTRIAL DEVELOPMENT AUTHORITY

ACCOUNT 361.20 COLLECTION SEWERS - GRAVITY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 65-R2.5							
NET SALVAGE PERCENT.. 0							
1955	233.91	65.00	1.54	3.60	14.57	0.7759	181
1960	531.21	65.00	1.54	8.18	16.89	0.7402	393
1965	1,985.19	65.00	1.54	30.57	19.53	0.6995	1,389
1970	8,307.95	65.00	1.54	127.94	22.48	0.6542	5,435
1975	10,096.72	65.00	1.54	155.49	25.71	0.6045	6,103
1980	391,660.64	65.00	1.54	6,031.57	29.17	0.5512	215,895
1985	419,342.61	65.00	1.54	6,457.88	32.84	0.4948	207,478
1993	3,832.41	65.00	1.54	59.02	39.10	0.3985	1,527
2000	8,061.13	65.00	1.54	124.14	44.93	0.3088	2,489
2008	8,396.76	65.00	1.54	129.31	51.93	0.2011	1,688
2013	11,500.59	65.00	1.54	177.11	56.46	0.1314	1,511
	863,949.12			13,304.81			444,089
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.54							

THE YORK WATER COMPANY
LETTERKENNY INDUSTRIAL DEVELOPMENT AUTHORITY

ACCOUNT 361.21 COLLECTION SEWERS - MANHOLES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R3							
NET SALVAGE PERCENT.. 0							
1955	5,306.60	60.00	1.67	88.62	9.14	0.8477	4,498
1960	6,808.47	60.00	1.67	113.70	11.12	0.8147	5,547
1965	7,409.22	60.00	1.67	123.73	13.50	0.7750	5,742
1970	8,410.46	60.00	1.67	140.45	16.27	0.7288	6,130
1975	14,618.18	60.00	1.67	244.12	19.40	0.6767	9,892
1980	20,225.16	60.00	1.67	337.76	22.84	0.6193	12,526
1985	25,431.63	60.00	1.67	424.71	26.55	0.5575	14,178
1995	4,161.78	60.00	1.67	69.50	34.66	0.4223	1,758
1997	3,473.46	60.00	1.67	58.01	36.38	0.3937	1,367
	95,844.96			1,600.60			61,638

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.67

THE YORK WATER COMPANY
LETTERKENNY INDUSTRIAL DEVELOPMENT AUTHORITY

ACCOUNT 363.00 CUSTOMER SERVICE LINES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	EXP. AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R2.5							
NET SALVAGE PERCENT.. 0							
1955	862.71	55.00	1.82	15.70	8.67	0.8424	727
1960	1,150.29	55.00	1.82	20.94	10.25	0.8136	936
1965	1,389.93	55.00	1.82	25.30	12.18	0.7786	1,082
1970	1,781.82	55.00	1.82	32.43	14.51	0.7362	1,312
1975	2,774.22	55.00	1.82	50.49	17.21	0.6871	1,906
1980	3,947.06	55.00	1.82	71.84	20.27	0.6315	2,492
1985	4,984.58	55.00	1.82	90.72	23.63	0.5704	2,843
1997	4,553.22	55.00	1.82	82.87	32.69	0.4056	1,847
2008	7,245.68	55.00	1.82	131.87	42.00	0.2364	1,713
	28,689.51			522.16			14,858

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.82

THE YORK WATER COMPANY
LETTERKENNY INDUSTRIAL DEVELOPMENT AUTHORITY

ACCOUNT 370.00 RECEIVING WELLS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-S2.5							
NET SALVAGE PERCENT.. 0							
1955	131.29	40.00	2.50	3.28	2.37	0.9408	124
1993	11,878.20	40.00	2.50	296.96	14.28	0.6430	7,638
1997	6,866.47	40.00	2.50	171.66	16.91	0.5773	3,964
1999	9,346.07	40.00	2.50	233.65	18.38	0.5405	5,052
2000	16,395.11	40.00	2.50	409.88	19.15	0.5213	8,546
2008	18,742.20	40.00	2.50	468.56	26.06	0.3485	6,532
2013	27,443.61	40.00	2.50	686.09	30.87	0.2283	6,264
	90,802.95			2,270.08			38,120

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.50

THE YORK WATER COMPANY
LETTERKENNY INDUSTRIAL DEVELOPMENT AUTHORITY

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-S1.5							
NET SALVAGE PERCENT.. 0							
1993	4,587.34	35.00	2.86	131.20	12.60	0.6400	2,936
1995	919.43	35.00	2.86	26.30	13.60	0.6114	562
1997	5,237.01	35.00	2.86	149.78	14.66	0.5811	3,043
2000	7,520.74	35.00	2.86	215.09	16.40	0.5314	3,997
2008	4,188.95	35.00	2.86	119.80	21.98	0.3720	1,558
2013	15,169.60	35.00	2.86	433.85	26.20	0.2514	3,814
2014	10,019.65	35.00	2.86	286.56	27.10	0.2257	2,262
2017	41,035.44	35.00	2.86	1,173.61	29.91	0.1454	5,968
	88,678.16			2,536.19			24,140

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.86

THE YORK WATER COMPANY
LETTERKENNY INDUSTRIAL DEVELOPMENT AUTHORITY

ACCOUNT 380.40 TREATMENT AND DISPOSAL EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF AUGUST 31, 2022

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	EXP. AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-S2.5							
NET SALVAGE PERCENT.. 0							
1939	8.02	45.00	2.22	0.18	1.24	0.9724	8
2014	348,884.62	45.00	2.22	7,745.24	36.85	0.1811	63,186
	348,892.64			7,745.42			63,194
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.22							